

Local Authority Budgeted Expenditure on Schools: 2023-24

6 July 2023
SB 26/2023

Key points

- Schools expenditure is budgeted to be £3,343 million, an increase of 8.0% over the previous year.
- Schools expenditure per pupil is budgeted to be £7,327, a year-on-year increase of 8.2% or £554.
- The budget per pupil can be broken down into £5,998 per pupil delegated to schools and £1,328 per pupil retained for centrally funded school services.
- The funding delegated to schools is budgeted to be £2,737 million. The amount of funding that local authorities delegate directly to schools ranges between 74% and 87% of overall schools budgeted expenditure.
- 81.9% of the total schools budgeted expenditure is delegated directly to schools, a decrease of 1.1 of a percentage point compared to the previous year.

About this release

This statistical bulletin analyses the resources that local authorities have budgeted to make available for education and school services in the financial year prior to March 2024.

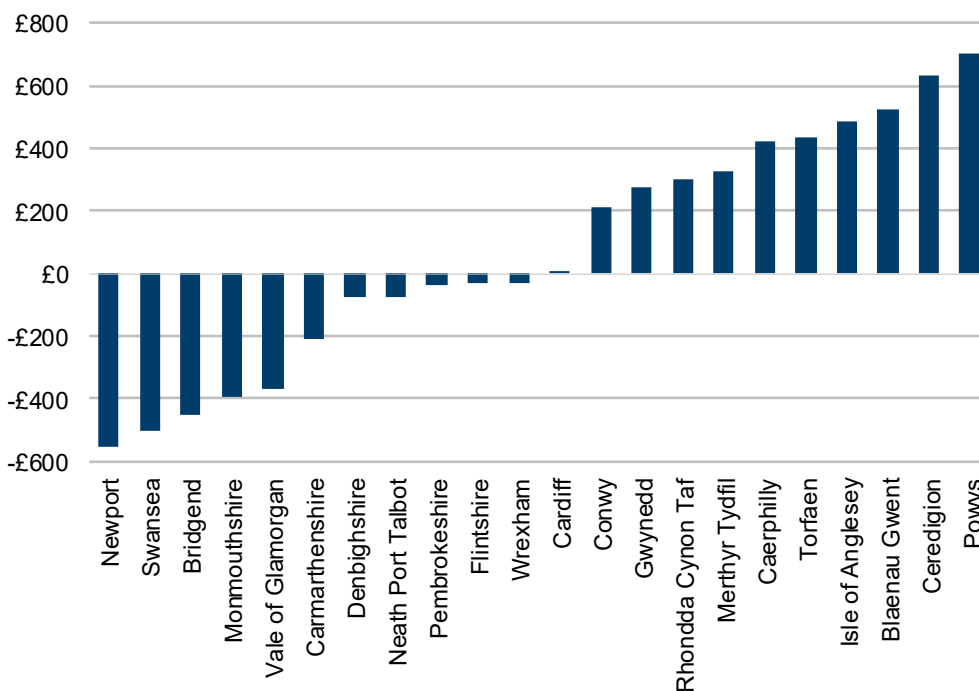
It analyses overall school expenditure, delegated school expenditure and expenditure per pupil.

Details of individual school budgets can be found on the [StatsWales](https://stats.wales.gov.uk) website.

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Figure 1: Schools budgeted expenditure per pupil: difference from the Wales average, 2023-24



Net revenue expenditure is the amount of expenditure which is supported by council tax and general support from central government, net of specific grants, plus (or minus) any appropriations from (or to) financial reserves. Table 1 shows Isle of Anglesey has the largest percentage increase in education net revenue expenditure at 10.5% whilst Bridgend has the smallest increase of 4.1%.

Table 1: Budgeted net revenue expenditure on education (a)

	<i>£ thousand</i>			
			Change in	
	2022-23	2023-24	2023-24 over 2022-23	Percentage change
Isle of Anglesey	59,999	66,316	6,317	10.5
Gwynedd	106,167	111,533	5,365	5.1
Conwy	94,430	99,386	4,955	5.2
Denbighshire	98,038	103,321	5,283	5.4
Flintshire	130,178	138,541	8,362	6.4
Wrexham	114,687	122,437	7,750	6.8
Powys	110,018	118,061	8,043	7.3
Ceredigion	59,854	64,805	4,950	8.3
Pembrokeshire	102,587	108,485	5,898	5.7
Carmarthenshire	159,978	172,312	12,334	7.7
Swansea	202,293	214,700	12,407	6.1
Neath Port Talbot	120,717	128,265	7,548	6.3
Bridgend	131,124	136,486	5,362	4.1
Vale of Glamorgan	123,368	135,292	11,923	9.7
Cardiff	307,453	339,357	31,904	10.4
Rhondda Cynon Taf	228,191	247,198	19,006	8.3
Merthyr Tydfil	57,951	63,944	5,993	10.3
Caerphilly	169,243	184,127	14,884	8.8
Blaenau Gwent	60,383	64,208	3,825	6.3
Torfaen	87,484	94,402	6,918	7.9
Monmouthshire	66,538	70,566	4,028	6.1
Newport	149,307	157,441	8,134	5.4
Wales	2,739,990	2,941,179	201,189	7.3

Source: RA/Section 52 education budget statements

(a) The figures are on a 'net revenue' basis, i.e. excluding expenditure funded by specific government grants. The data includes all school and non-school expenditure.

Table 2 shows that Vale of Glamorgan has the largest increase in schools budgeted expenditure of 15.7%. Conwy has the smallest increase at 3.9%.

Table 2: Schools budgeted expenditure (a)

	<i>£ thousand</i>			
	Schools budgeted expenditure			
	2022-23	2023-24	Change in 2023-24 over 2022-23	Percentage change
Isle of Anglesey	66,780	73,975	7,195	10.8
Gwynedd	118,185	125,144	6,959	5.9
Conwy	110,533	114,829	4,297	3.9
Denbighshire	107,549	112,990	5,441	5.1
Flintshire	148,171	163,704	15,533	10.5
Wrexham	125,759	134,555	8,795	7.0
Powys	121,697	130,908	9,211	7.6
Ceredigion	69,197	74,219	5,023	7.3
Pembrokeshire	114,946	122,238	7,292	6.3
Carmarthenshire	181,262	193,377	12,115	6.7
Swansea	225,912	237,582	11,670	5.2
Neath Port Talbot	135,163	145,156	9,993	7.4
Bridgend	151,228	157,635	6,407	4.2
Vale of Glamorgan	136,855	158,290	21,436	15.7
Cardiff	364,871	403,320	38,449	10.5
Rhondda Cynon Taf	264,434	288,012	23,578	8.9
Merthyr Tydfil	62,519	69,622	7,103	11.4
Caerphilly	185,218	204,186	18,968	10.2
Blaenau Gwent	65,479	69,171	3,692	5.6
Torfaen	95,412	104,161	8,749	9.2
Monmouthshire	74,294	78,918	4,624	6.2
Newport	170,688	180,561	9,872	5.8
Wales	3,096,152	3,342,553	246,401	8.0

Source: RA/Section 52 education budget statements

(a) Includes all expenditure on schools i.e. the delegated/devolved schools budget and all expenditure by the LEA on behalf of schools. Covers all elements of LEA spending that relate to school provision, i.e. school budget plus the LEA budget, including central administration of the LEA, less spending on home to college transport and further education and training for young persons and adults. The figures include the cost of educating pupils with statements of special educational needs who are educated out of county.

Table 3 shows delegated schools budgets increased by 6.6% compared with the previous year. Vale of Glamorgan has the highest percentage increase at 11.3%. Home to school transport costs have an effect on how much an individual authority can delegate to schools so delegation rates with and without these costs are shown.

Table 3: Delegated School Budget

	<i>£ thousand</i>					
	Delegated schools budget (a)					Memorandum: Delegation rate excluding home to school transport
	2022-23	2023-24	Change in		Delegation	
			2022-23	Percentage	rate (b)	
		2023-24 over	change	2023-24		
Isle of Anglesey	54,328	60,245	5,917	10.9	81.4%	85.8%
Gwynedd	96,978	102,750	5,772	6.0	82.1%	85.9%
Conwy	89,054	94,008	4,954	5.6	81.9%	86.2%
Denbighshire	90,887	93,917	3,030	3.3	83.1%	89.0%
Flintshire	123,746	132,695	8,949	7.2	81.1%	84.1%
Wrexham	105,127	112,770	7,644	7.3	83.8%	87.5%
Powys	92,794	97,339	4,545	4.9	74.4%	81.6%
Ceredigion	54,299	56,151	1,852	3.4	75.7%	81.4%
Pembrokeshire	93,415	99,233	5,818	6.2	81.2%	86.3%
Carmarthenshire	149,604	157,170	7,565	5.1	81.3%	86.5%
Swansea	189,449	197,660	8,211	4.3	83.2%	86.8%
Neath Port Talbot	109,071	117,644	8,573	7.9	81.0%	86.5%
Bridgend	126,429	131,388	4,959	3.9	83.3%	87.7%
Vale of Glamorgan	120,401	133,951	13,550	11.3	84.6%	87.6%
Cardiff	324,635	351,610	26,975	8.3	87.2%	90.0%
Rhondda Cynon Taf	213,676	228,198	14,522	6.8	79.2%	83.7%
Merthyr Tydfil	51,109	55,204	4,094	8.0	79.3%	83.7%
Caerphilly	146,770	158,927	12,157	8.3	77.8%	81.2%
Blaenau Gwent	55,769	58,194	2,425	4.3	84.1%	88.2%
Torfaen	79,535	85,096	5,562	7.0	81.7%	83.8%
Monmouthshire	59,615	62,213	2,598	4.4	78.8%	85.7%
Newport	140,914	150,198	9,284	6.6	83.2%	87.0%
Wales	2,567,606	2,736,561	168,955	6.6	81.9%	86.0%

Source: RA/Section 52 education budget statements

- (a) Figures are on a 'gross' basis, i.e. including funding from all sources. This is the amount of money the school receives through delegated funding from the LEA plus any specific government grants that have also been devolved to individual schools.
- (b) The delegation rate is calculated by dividing the amounts delegated to schools by the gross schools budgeted expenditure. Delegation rates will vary based on the services provided centrally by local authorities.

Cardiff has the highest delegation rate at 87.2%. Powys has the lowest delegation rate at 74.4% mainly due to high home to school transport costs which cannot be delegated.

Figure 2: Delegation rates: percentage point difference from the Wales average, 2023-24

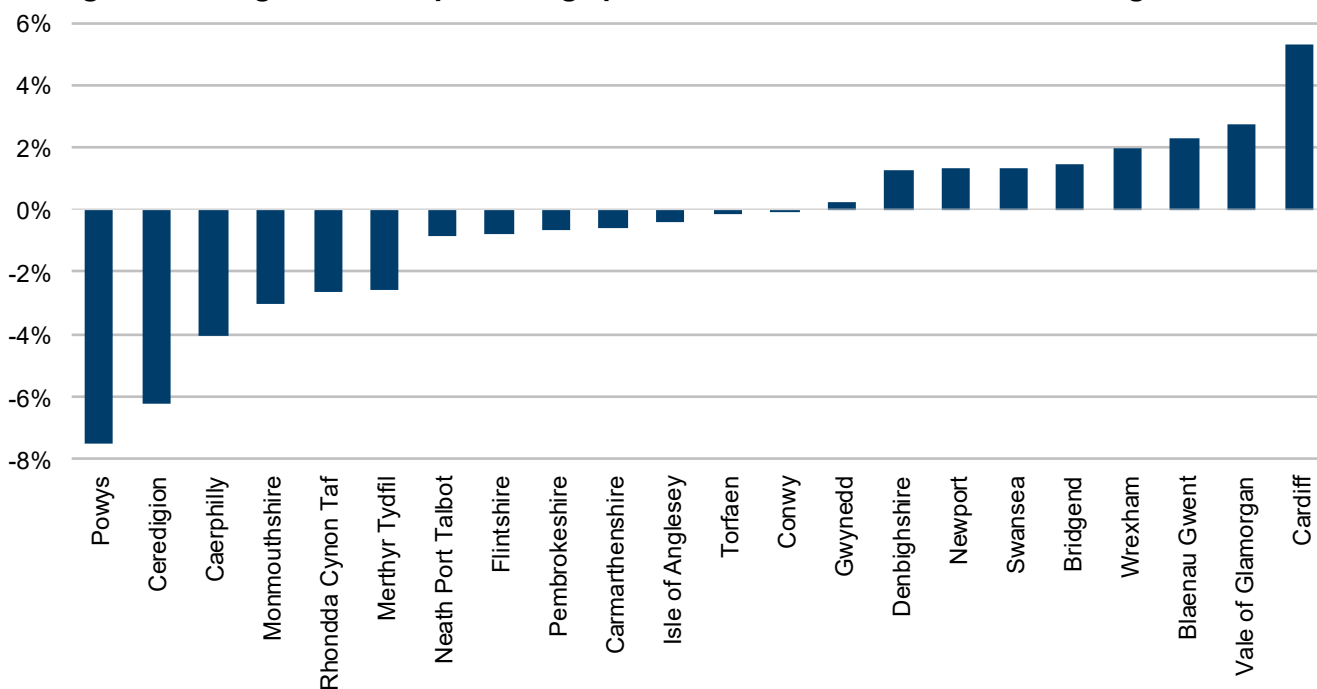
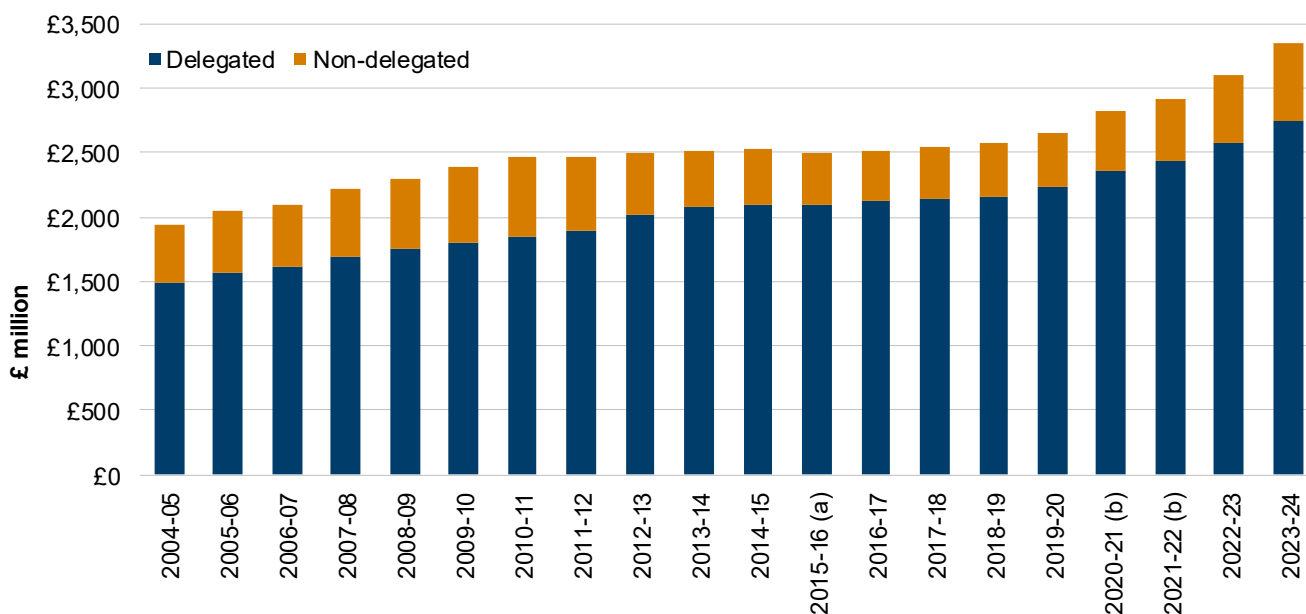


Figure 3 shows that schools budgeted expenditure is to increase by 8.0% in 2023-24.

Figure 3: Breakdown of schools budgeted expenditure over time



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

(b) Budgets are set at the beginning of the financial year so are lower than actuals during the years affected by the COVID-19 pandemic.

Table 4: Centrally funded schools budgets, 2023-24 (a)

	<i>£ per pupil</i>												Memo: Centrally funded schools budget (£ thousand)
	Schools budget					LEA budget							
	Special educational needs (b)	Inter authority recoupment	Staff	Other schools budget	Capital expenditure charged to revenue account	Special educational needs	School improvement	Access to education (excluding transport)	Home to school transport	Strategic management	Other LEA budget	Total centrally funded schools budget	
Isle of Anglesey	313	35	1	170	0	14	55	67	398	389	8	1,450	13,730
Gwynedd	260	25	6	170	91	59	80	95	334	240	0	1,360	22,394
Conwy	282	9	0	352	0	67	71	78	378	129	0	1,366	20,822
Denbighshire	207	-24	24	186	0	37	47	146	479	122	0	1,224	19,073
Flintshire	459	114	1	298	0	33	54	50	262	111	0	1,382	31,009
Wrexham	181	-25	19	311	0	51	22	38	307	251	28	1,181	21,784
Powys	315	-7	15	592	0	92	97	83	713	160	0	2,059	33,569
Ceredigion	317	-52	0	516	0	39	154	285	560	120	0	1,938	18,068
Pembrokeshire	127	173	0	240	0	74	110	81	431	136	0	1,371	23,005
Carmarthenshire	211	-10	3	255	0	133	118	40	429	154	0	1,332	36,208
Swansea	367	24	177	63	0	58	32	102	286	39	0	1,147	39,922
Neath Port Talbot	4	55	5	314	0	278	51	130	459	79	0	1,374	27,512
Bridgend	199	16	2	184	0	83	31	129	338	162	0	1,145	26,247
Vale of Glamorgan	210	-13	1	324	0	114	37	59	235	101	0	1,070	24,340
Cardiff	156	92	5	137	0	12	34	217	233	55	0	940	51,710
Rhondda Cynon Taf	170	50	7	612	0	92	16	130	406	103	0	1,584	59,814
Merthyr Tydfil	638	106	18	121	0	62	57	26	403	148	5	1,585	14,418
Caerphilly	387	66	31	438	0	127	82	66	320	200	0	1,717	45,259
Blaenau Gwent	334	-31	0	15	14	59	92	207	365	132	59	1,246	10,977
Torfaen	161	98	1	322	0	80	101	150	199	308	0	1,420	19,065
Monmouthshire	234	66	0	212	0	87	45	47	556	221	0	1,468	16,705
Newport	205	66	0	111	0	13	0	172	296	156	119	1,139	30,363
Wales	243	43	20	271	4	75	54	114	356	139	9	1,328	605,993
Minimum	4	-52	0	15	0	12	0	26	199	39	0	940	
Maximum	638	173	177	612	91	278	154	285	713	389	119	2,059	

Source: RA/Section 52 education budget statements

(a) Includes all expenditure incurred by the LEA spent supporting schools. This is the total LEA expenditure outside of the delegated/devolved school budget.

(b) Figures include the cost of educating pupils with statements of special educational needs who are educated out of county. Expenditure on pupil referral units is included, however the pupil numbers are not included in the calculation of 'spend per pupil' as they are not available from the section 52 return. Please see glossary for definitions.

Table 5 shows the total schools budgeted expenditure per pupil. Powys has the highest spend per pupil at £8,031 whilst the Newport has the lowest at £6,770. Vale of Glamorgan has the largest increase in spend per pupil over the previous year of 15.1%. Swansea has the smallest increase of 3.5%.

Table 5: Total schools budgeted expenditure per pupil, 2023-24

	Delegated schools budget						Schools budgeted expenditure (a)			
	Nursery	Primary	Middle	Secondary	Special	All sectors	Centrally funded schools budget (a)	Schools budgeted expenditure		Percentage change
								2022-23	2023-24	
Isle of Anglesey	.	5,885	.	6,487	22,520	6,364	1,450	6,973	7,814	12.1
Gwynedd	.	5,810	6,292	6,198	22,510	6,240	1,360	7,141	7,600	6.4
Conwy	.	5,346	.	6,475	23,351	6,169	1,366	7,190	7,535	4.8
Denbighshire	.	5,104	5,834	6,408	24,154	6,025	1,224	6,868	7,248	5.5
Flintshire	.	5,459	.	6,103	23,201	5,913	1,382	6,590	7,295	10.7
Wrexham	10,509	5,591	.	6,318	22,389	6,116	1,181	6,772	7,298	7.8
Powys	.	4,996	7,430	6,100	24,855	5,972	2,059	7,359	8,031	9.1
Ceredigion (b)	.	5,426	6,357	6,612	.	6,022	1,938	7,378	7,960	7.9
Pembrokeshire	.	5,226	5,872	6,331	28,901	5,915	1,371	6,780	7,286	7.5
Carmarthenshire	5,384	5,358	.	6,129	26,211	5,784	1,332	6,674	7,116	6.6
Swansea	.	5,141	.	6,085	24,592	5,679	1,147	6,597	6,826	3.5
Neath Port Talbot	.	5,557	5,198	5,759	29,014	5,877	1,374	6,723	7,251	7.9
Bridgend	.	4,864	.	5,923	27,189	5,731	1,145	6,549	6,876	5.0
Vale of Glamorgan	.	5,033	5,317	5,703	30,559	5,890	1,070	6,045	6,960	15.1
Cardiff	20,410	5,655	.	6,609	28,620	6,392	940	6,674	7,332	9.9
Rhondda Cynon Taf	.	5,403	6,136	6,231	19,862	6,042	1,584	6,867	7,625	11.0
Merthyr Tydfil	.	5,551	5,806	5,988	24,365	6,067	1,585	6,904	7,652	10.8
Caerphilly	.	5,457	6,548	6,207	33,661	6,030	1,717	6,992	7,747	10.8
Blaenau Gwent	.	6,006	6,368	6,427	26,070	6,606	1,246	7,397	7,852	6.2
Torfaen	.	5,600	8,383	6,626	31,110	6,338	1,420	7,091	7,758	9.4
Monmouthshire	.	5,152	5,818	5,857	.	5,465	1,468	6,630	6,933	4.6
Newport	15,050	5,183	.	5,665	28,859	5,632	1,139	6,423	6,770	5.4
Wales	13,012	5,380	6,046	6,192	26,041	5,998	1,328	6,773	7,327	8.2
Minimum	5,384	4,864	5,198	5,665	19,862	5,465	940	6,045	6,770	3.5
Maximum	20,410	6,006	8,383	6,626	33,661	6,606	2,059	7,397	8,031	15.1

Source: RA/Section 52 education budget statements

(a) The £ per pupil figures for the centrally funded budgets are an average across all sectors.

(b) There are no special schools within Ceredigion or Monmouthshire, although the LAs have classes within mainstream education which cater for pupils with statements of special educational needs.

Figure 4: Breakdown of schools budgeted expenditure, 2023-24 (£ million)

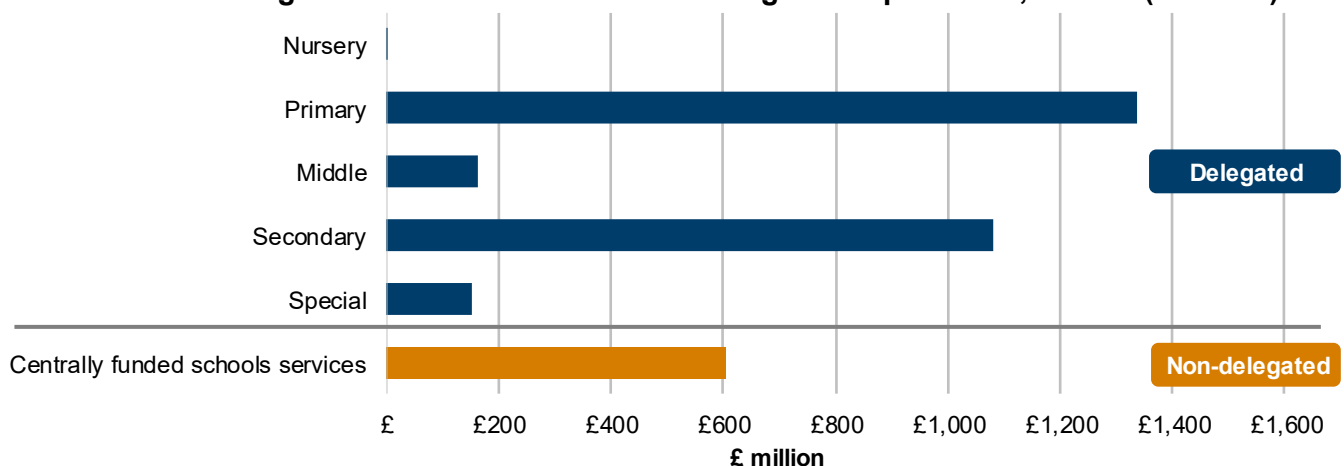
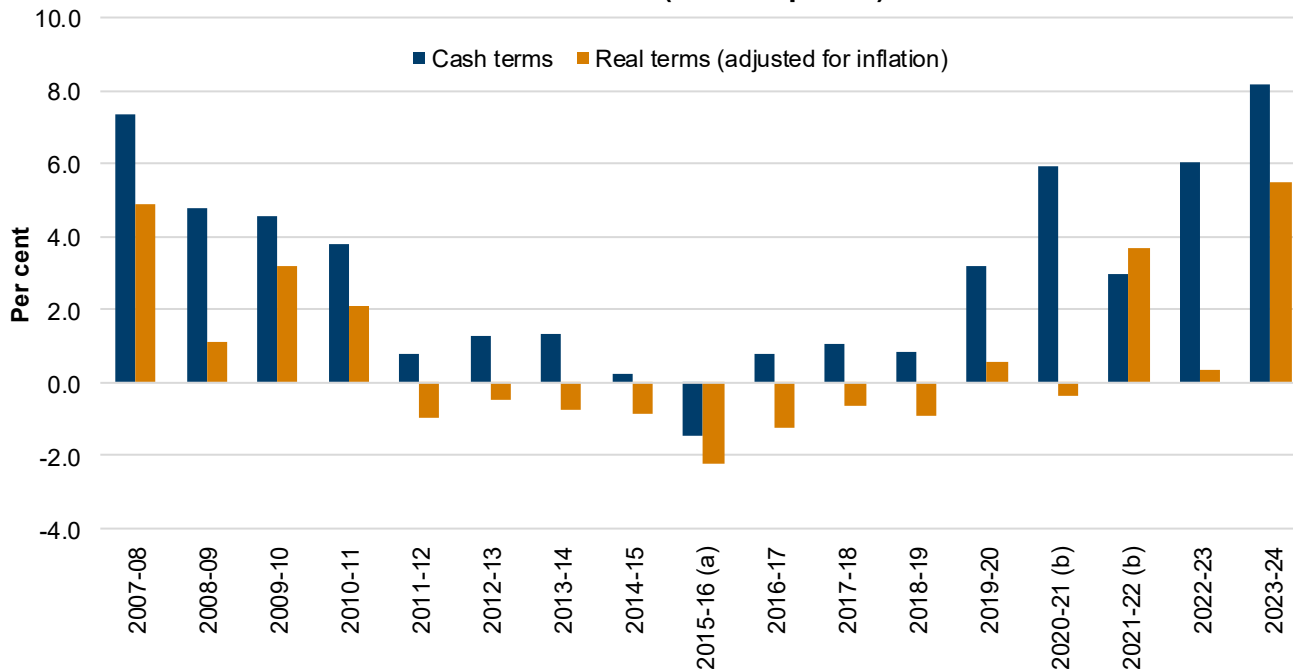


Figure 5 shows the percentage change over time in school budgets per pupil in cash and real terms. Over the past 10 years, school budgets per pupil have been increasing in cash terms in most years. There have been increases in real terms over the past three years.

Figure 5: Percentage change in school budgets per pupil over time: cash and real terms (2021-22 prices)



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

(b) Budgets are set at the beginning of the financial year so are lower than actuals during the years affected by the COVID-19 pandemic.

Comparison with England

In January 2012 we published a [statistical article](#) explaining why the Wales data on school funding cannot be compared with England. This situation arose due to the rollout of Academies in England and the separate funding and data arrangements that followed. The [Chief Statistician published an update on this issue in March 2015](#).

In 2018, the Institute for Fiscal Studies (IFS) [published a paper comparing Wales and England school expenditure per pupil](#) having identified a new data source that enabled academies and maintained schools data in England to be combined and thus enabled a comparison of trends with Wales. Whilst there still may be some issues in the comparability of the data at a detailed level, we worked with the IFS researchers to consider their methods and believe it is the most robust comparison that currently exists of trends in recent years. It is important to note that the IFS analysis is on a different basis to our previous statistical publications and therefore cannot be directly compared.

The IFS report that school funding per pupil in England has fallen at a faster rate than in Wales over time largely due to the growth in pupil numbers in England. It is estimated that spending per pupil is currently expected to be very similar across England, Wales and Northern Ireland in 2022–23.

The latest comparisons can be found in the [latest IFS publication](#) which compares per pupil expenditure across the UK.

Glossary

Data sources

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils.

The numbers of pupils used for the calculations are based on full-time equivalent pupil numbers in nursery, primary, secondary and special schools, as shown in S52 Part 1 returns, i.e. the pupil numbers on which Local Authorities (LAs) based their budgets.

The real terms data has been calculated using the [GDP deflators published by the Treasury](#).

Effects of COVID-19 on previous years budgets

Local authorities in general did not budget on a COVID-19 basis so some central government support grants that were awarded in 2020-21 and 2021-22 are not included in the data. The budgets are therefore lower than actuals for the years affected by the COVID-19 pandemic.

Outturn data on school expenditure over time can be found at on the [StatsWales](#) website.

Background

Sources of funding

Local authority budgets for education services are funded mainly from shares of revenue support grant, council tax and redistributed non-domestic rates. In addition, funding is provided through specific grants provided by the Welsh Government, including grants for post-16 provision in schools. The grant for post-16 provision in schools forms part of core funding for schools and is part of a local authority's schools budget.

The provisions of the Education Act 2002 brought into force for financial year 2004-05 through the "LEA Budget, Schools Budget and Individual Schools Budget (Wales) Regulations 2003" require local authorities to allocate expenditure to 3 budgets. These are: **LEA budget** (covers central LA functions involved in Additional Learning Needs; school improvement; access to education; further education and training for young persons and adults and strategic management - as set out in Schedule 1 to the 2003 Regulations), **the schools budget** (covers expenditure directly aimed at supporting schools and comprises of expenditure on services for which the LA retains funding centrally, such as: Additional Learning Needs services, school meals and milk and the **Individual Schools Budget** or funding delegated/devolved to schools.

To focus comparisons, non-school expenditure such as further education and training for young persons and adults, youth service and home to college transport have been excluded throughout with the exception of table 1 which shows net revenue expenditure on total education i.e. all school and non-school expenditure.

The figure below shows the different strands of education expenditure within local authorities. For the purposes of this schools release, we focus on the first 3 strands and ignore any non-school expenditure (except in table 1 which shows the net revenue budget for total education).

$$\begin{array}{r}
\text{Delegated/devolved school budget (also called the individual school budget)} \\
+ \\
\text{School budget (held by LEA)} \\
+ \\
\text{LEA budget spent on schools (held by LEA)} \\
= \\
\textbf{Total school budget} \\
+ \\
\text{LEA budget spent on non-school services} \\
= \\
\textbf{Total education budget}
\end{array}$$

Flying Start expenditure

For 2015-16 onwards, authorities were asked to report flying start consistently and class all related expenditure as Social Services rather than Education.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the Senedd Cymru and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils. The returns relate to the financial year.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out between April and June. The data is published in July, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Data on school budgets are also available for [England](#) and [Scotland](#). The council tax system does not apply to Northern Ireland.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural wellbeing of Wales. The Act puts in place seven wellbeing goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local wellbeing assessments and local wellbeing plans.

Further details

The document is available at: <https://www.gov.wales/local-authority-budgeted-expenditure-schools-april-2023-march-2024>

Further data is available on our [StatsWales website](#):

- | | | | |
|-------------------|----------|----------|----------------------------|
| →Local Government | →Finance | →Revenue | →Education |
| →Local Government | →Finance | →Revenue | →Budgets |
| →Local Government | →Finance | →Revenue | →Delegated Schools Budgets |

Individual school level data is also available from the [My Local School website](#).

Data on school budgets are also available for [England](#) and [Scotland](#).

Open data

The data is also accessible directly via the StatsWales OData service. Links to data and metadata can be found below each view on the StatsWales website within the 'Open Data' tab.

Next update

July 2024 - Statistical first release and StatsWales update for 2024-25.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales

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