



## Reserves held by schools in Wales at 31 March 2023

26 October 2023  
SFR 86/2023

### Main points

- The overall level of reserves held by schools in Wales was £208 million at 31 March 2023, the equivalent of £456 per pupil. The overall level of reserves decreased by £93 million compared with the previous year. Reserves in primary schools accounted for £117 million.
- During 2020-21 and 2021-22, school reserves increased significantly due to the effect of the COVID-19 pandemic and extra core funding announced late in the year. During 22-23, school reserves decreased significantly partly due to extra costs linked to high inflation, supporting learners through the ongoing effects of the pandemic and increased additional learning needs costs.
- Primary schools reserves decreased by £58 million in the latest year and secondary school reserves decreased by £31 million.
- Gwynedd had the highest level of reserves per pupil at £725 while Vale of Glamorgan had the lowest with £298 per pupil.
- 93 primary, 19 secondary, 2 special, 0 nursery and 3 middle schools in Wales had negative reserves totalling £15 million. The remaining 1,359 schools had positive reserves, 616 of which had reserves in excess of 10% of their total delegated expenditure.

### About this release

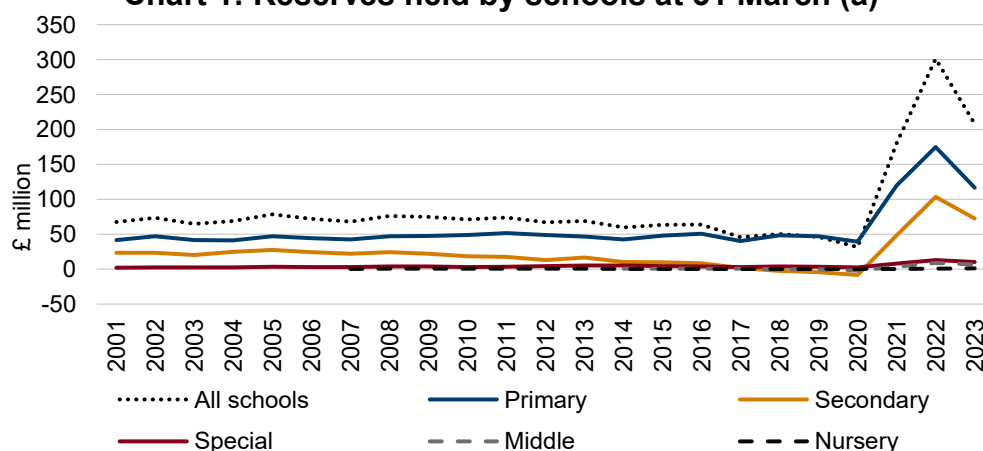
This statistical release provides an analysis of financial reserves held by schools in Wales for the financial years 2021-22 and 2022-23. Reserves are sums of money that schools carry forward from one year to the next. They arise from underspends and overspends against school allocations over time.

Additional information showing levels of school reserves by individual school is available on [StatsWales](https://stats.wales.gov.uk/).

### In this release

<a href="#">Levels and per pupil</a>	2
<a href="#">Year on year change</a>	3
<a href="#">By sector</a>	7
<a href="#">Glossary</a>	8

**Chart 1: Reserves held by schools at 31 March (a)**



(a) Nursery schools are shown from 2007 and middle schools from 2014 onwards.

Table 1 provides an analysis of the reserves position at 31 March 2023 and the delegated schools expenditure during the 2022-23 financial year. Gwynedd recorded the highest level of overall reserves per pupil (£725) while Vale of Glamorgan recorded the lowest level (£298). Schools within each local authority can have positive or negative reserves and this is shown in more detail in tables 6 and 7.

**Table 1 - Delegated schools expenditure, level of school reserves and reserves per pupil**

Authority	2022-23		Level of school reserves at 31 March 2023					
	Delegated school expenditure (£ million)	Delegated school expenditure per pupil (£) (a)	Positive reserves (£ million)	Negative reserves (£ million)	Total reserves (£ million)	Positive reserves per pupil (£) (a)	Negative reserves per pupil (£) (a)	Total reserves per pupil (£) (a)
Isle of Anglesey	59.5	6,301	6.7	0.0	6.7	711	0	711
Gwynedd	107.9	6,566	11.9	-0.0	11.9	727	-2	725
Conwy	102.5	6,759	10.3	0.0	10.3	679	0	679
Denbighshire	98.8	6,367	9.1	-0.2	8.9	589	-14	576
Flintshire	136.0	6,101	7.7	-0.5	7.2	347	-22	325
Wrexham	117.2	6,361	10.5	-0.0	10.5	572	-1	571
Powys	102.6	6,090	10.3	-3.7	6.6	611	-218	393
Ceredigion	58.3	6,270	5.1	0.0	5.1	545	0	545
Pembrokeshire	106.8	6,395	6.7	-0.9	5.9	403	-51	352
Carmarthenshire	162.3	5,993	14.8	-3.5	11.3	546	-129	418
Swansea	216.4	6,246	20.2	-0.1	20.2	584	-2	582
Neath Port Talbot	118.5	5,883	8.5	-2.0	6.6	423	-97	326
Bridgend	141.4	6,174	7.2	-0.3	6.9	313	-12	301
Vale of Glamorgan	137.9	6,147	7.9	-1.2	6.7	351	-53	298
Cardiff	345.0	6,273	20.8	-0.7	20.2	379	-12	367
Rhondda Cynon Taf	222.5	5,845	15.3	-0.1	15.3	403	-2	401
Merthyr Tydfil	59.1	6,543	4.2	0.0	4.2	468	0	468
Caerphilly	160.5	6,037	12.4	-1.1	11.3	467	-41	426
Blaenau Gwent	61.6	6,826	4.9	-0.1	4.8	541	-7	534
Torfaen	84.6	6,151	9.0	0.0	9.0	652	0	652
Monmouthshire	69.7	6,127	4.7	-0.4	4.3	412	-35	377
Newport	156.6	5,890	14.5	-0.1	14.4	545	-3	543
Wales	2,825.5	6,187	222.9	-14.6	208.2	488	-32	456
Lowest		5,845	4.2	-3.7	4.2	313	-218	298
Highest		6,826	20.8	0.0	20.2	727	0	725

Source: Section 52 Outturn forms

(a) Calculated using provisional data. Full-time equivalent pupil numbers are calculated from the Pupil Level Annual School Census 2023. They are based on numbers at January 2023 so will not reflect changes throughout the year.

**Chart 2: Level of reserves per pupil at 31 March 2023**

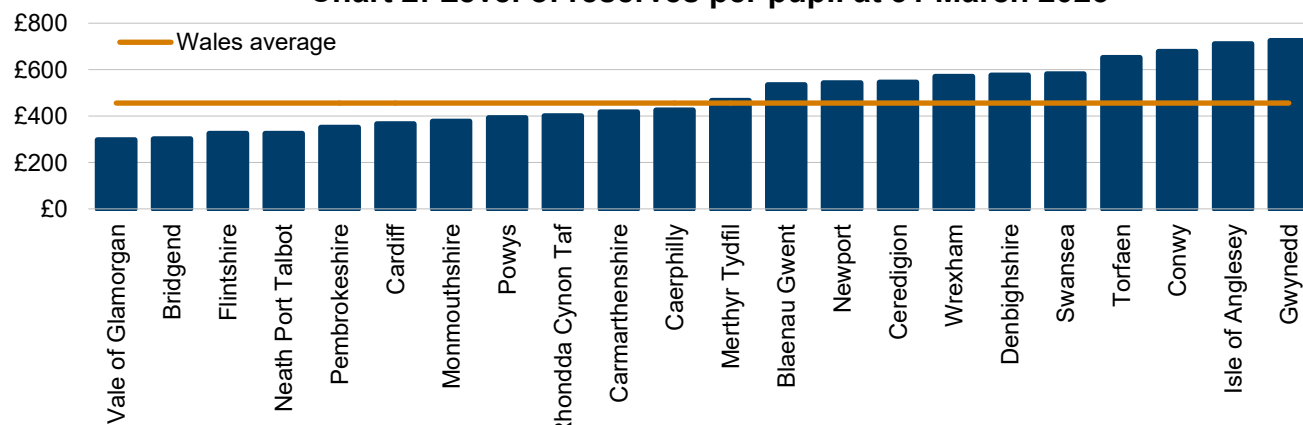


Table 2 shows the annual changes in school reserves. Compared to the previous year, the overall level of positive reserves decreased by £86.9 million and the level of negative reserves decreased by £6.2 million. These figures combine to show a decrease of £93.2 million in total reserves.

**Table 2 - Year on year changes in school reserves**

£ million

Per cent

Authority	Level of school reserves at 31 March									School reserves as a percentage of delegated school expenditure at 31 March		
	Positive			Negative			Total			Total		Percentage point change
	2022	2023	Change	2022	2023	Change	2022	2023	Change	2022	2023	
Isle of Anglesey	7.8	6.7	-1.1	0.0	0.0	0.0	7.8	6.7	-1.1	13.5	11.3	-2.2
Gwynedd	16.7	11.9	-4.7	0.0	-0.0	-0.0	16.7	11.9	-4.8	15.4	11.0	-4.4
Conwy	10.7	10.3	-0.4	0.0	0.0	0.0	10.7	10.3	-0.4	10.7	10.0	-0.7
Denbighshire	12.5	9.1	-3.3	-0.0	-0.2	-0.2	12.4	8.9	-3.5	12.9	9.0	-3.9
Flintshire	13.3	7.7	-5.6	-0.7	-0.5	0.3	12.6	7.2	-5.3	9.5	5.3	-4.2
Wrexham	14.7	10.5	-4.2	0.0	-0.0	-0.0	14.7	10.5	-4.2	12.8	9.0	-3.8
Powys	11.7	10.3	-1.4	-2.7	-3.7	-0.9	9.0	6.6	-2.4	8.7	6.4	-2.3
Ceredigion	8.5	5.1	-3.5	0.0	0.0	0.0	8.5	5.1	-3.5	14.8	8.7	-6.1
Pembrokeshire	10.8	6.7	-4.1	-0.1	-0.9	-0.8	10.7	5.9	-4.9	10.2	5.5	-4.7
Carmarthenshire	18.3	14.8	-3.5	-3.1	-3.5	-0.3	15.2	11.3	-3.9	9.4	7.0	-2.5
Swansea	28.4	20.2	-8.2	0.0	-0.1	-0.1	28.4	20.2	-8.2	13.5	9.3	-4.2
Neath Port Talbot	13.4	8.5	-4.9	-0.8	-2.0	-1.2	12.6	6.6	-6.1	11.0	5.5	-5.5
Bridgend	12.5	7.2	-5.3	0.0	-0.3	-0.3	12.5	6.9	-5.6	9.0	4.9	-4.1
Vale of Glamorgan	12.8	7.9	-4.9	0.0	-1.2	-1.2	12.8	6.7	-6.1	9.6	4.8	-4.8
Cardiff	32.6	20.8	-11.8	-0.6	-0.7	-0.0	32.0	20.2	-11.9	9.4	5.8	-3.6
Rhondda Cynon Taf	20.6	15.3	-5.2	0.0	-0.1	-0.1	20.6	15.3	-5.3	9.5	6.9	-2.7
Merthyr Tydfil	6.3	4.2	-2.1	0.0	0.0	0.0	6.3	4.2	-2.1	11.4	7.1	-4.2
Caerphilly	17.3	12.4	-4.8	0.0	-1.1	-1.1	17.3	11.3	-5.9	11.0	7.1	-4.0
Blaenau Gwent	6.2	4.9	-1.3	0.0	-0.1	-0.1	6.2	4.8	-1.4	10.6	7.8	-2.7
Torfaen	11.8	9.0	-2.9	0.0	0.0	0.0	11.8	9.0	-2.9	14.1	10.6	-3.5
Monmouthshire	7.0	4.7	-2.3	-0.1	-0.4	-0.3	6.9	4.3	-2.6	11.1	6.2	-5.0
Newport	15.8	14.5	-1.3	-0.2	-0.1	0.1	15.6	14.4	-1.2	10.4	9.2	-1.2
Wales	309.8	222.9	-86.9	-8.4	-14.6	-6.2	301.4	208.2	-93.2	10.9	7.4	-3.6
Lowest										8.7	4.8	
Highest										15.4	11.3	

Source: Section 52 Outturn forms

Table 3 shows the number of schools in Wales with reserves as a percentage of delegated schools expenditure at 31 March 2023 broken down by school sector. The table groups schools according to whether the level of reserves is negative (i.e. a deficit), positive and under 5%, between 5% and 10%, or over 10% of their delegated school expenditure. 93 primary and 19 secondary schools had negative reserves at 31 March 2023. 545 primary and 48 secondary schools had reserves of over 10% of their expenditure.

**Table 3 - Number of schools with reserves as a percentage of delegated schools expenditure**

Sector	<i>number</i>				
	Negative	Less than 5%	Between 5% and 10%	Over 10%	All schools
Nursery	0	2	1	5	8
Primary	93	268	314	545	1,220
Middle	3	11	6	6	26
Secondary	19	46	69	48	182
Special	2	11	15	12	40
<b>Total</b>	<b>117</b>	<b>338</b>	<b>405</b>	<b>616</b>	<b>1,476</b>

Source: Section 52 Outturn forms

Table 4 shows the total value of reserves as a percentage of delegated schools expenditure. The total deficit for primary schools with negative reserves was £5 million whilst for secondary schools it was £8 million. Reserves in schools with over 10% of their delegated expenditure amounted to £83 million for primary and £41 million for secondary schools.

**Table 4 - Level of school reserves as a percentage of delegated schools expenditure**

Sector	<i>£ million</i>				
	Negative	Less than 5%	Between 5% and 10%	Over 10%	All schools
Nursery	0.0	0.0	0.0	1.4	1.5
Primary	-5.5	10.4	28.6	83.1	116.5
Middle	-0.8	2.1	2.2	3.4	6.9
Secondary	-7.6	8.2	31.7	40.6	72.8
Special	-0.8	1.3	3.7	6.2	10.4
<b>Total</b>	<b>-14.6</b>	<b>21.9</b>	<b>66.1</b>	<b>134.8</b>	<b>208.2</b>

Source: Section 52 Outturn forms

Table 5 and Chart 3 show the proportion of schools with reserves as a percentage of delegated schools expenditure. Nursery schools are less likely to have negative reserves than all other sectors.

**Table 5 - Proportion of schools across each sector with reserves as a percentage of delegated schools expenditure**

Sector	<i>per cent</i>				<i>Percentage point change over previous year</i>			
	Negative	Less than 5%	Between 5% and 10%	Over 10%	Negative	Less than 5%	Between 5% and 10%	Over 10%
Nursery	0	25	13	63	-10	25	13	-28
Primary	8	22	26	45	5	17	4	-26
Middle	12	42	23	23	3	16	-16	-3
Secondary	10	25	38	26	4	13	9	-25
Special	5	28	38	30	3	20	-5	-18
<b>Total</b>	<b>8</b>	<b>23</b>	<b>27</b>	<b>42</b>	<b>5</b>	<b>16</b>	<b>4</b>	<b>-25</b>

Source: Section 52 Outturn forms

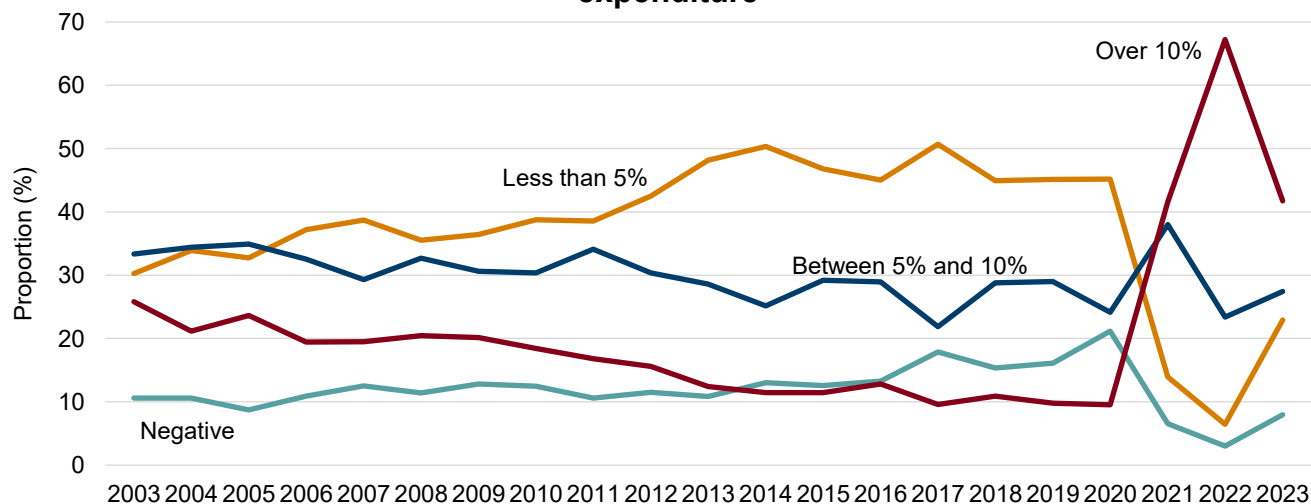
Table 6 shows the proportion of schools whose level of reserves is negative (i.e. a deficit), under 5%, between 5% and 10%, or greater than 10% of their delegated schools expenditure. Carmarthenshire had the highest proportion of schools with negative reserves (25%). Conwy had the highest proportion of schools (72%) with reserves of over 10%.

**Table 6 - Proportion of all schools across each local authority with reserves as a percentage of delegated schools expenditure**

	<i>per cent</i>			
	Negative	Less than 5%	Between 5% and 10%	Over 10%
Isle of Anglesey	0	13	24	63
Gwynedd	3	9	21	66
Conwy	0	7	22	72
Denbighshire	6	17	24	54
Flintshire	10	32	29	29
Wrexham	1	16	33	49
Powys	12	11	16	61
Ceredigion	0	21	12	67
Pembrokeshire	10	24	23	44
Carmarthenshire	25	17	28	30
Swansea	1	18	32	48
Neath Port Talbot	13	27	16	44
Bridgend	17	32	37	14
Vale of Glamorgan	16	38	25	20
Cardiff	10	35	44	11
Rhondda Cynon Taf	4	34	39	24
Merthyr Tydfil	0	46	21	32
Caerphilly	9	21	22	48
Blaenau Gwent	4	12	32	52
Torfaen	0	25	19	56
Monmouthshire	12	26	21	41
Newport	2	27	29	43
Wales	8	23	27	42
Lowest	0	7	12	11
Highest	25	46	44	72

Source: Section 52 Outturn forms

**Chart 3: Proportion of schools with reserves as a percentage of delegated schools expenditure**



**Chart 4: School reserves as a percentage of delegated schools expenditure**

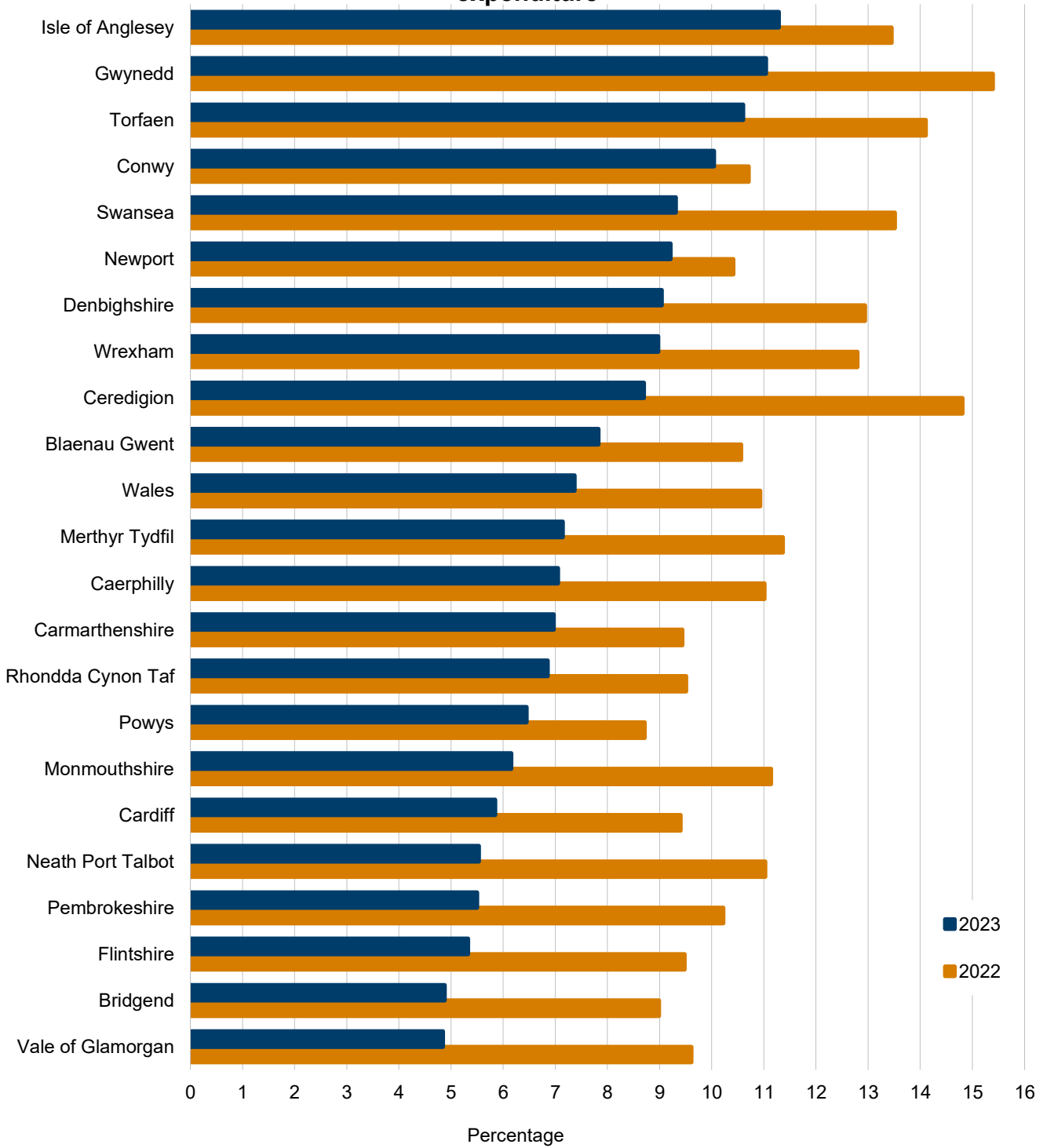


Table 7 shows the level of school reserves by local authority and school sector. The overall level of reserves were £116.5 million in primary schools and £72.8 million in secondary schools.

**Table 7 - Level of school reserves at 31 March 2023, by school sector**

Authority	£ million															
	Nursery			Primary			Middle			Secondary			Special			Overall
	Positive	Negative	Total	Positive	Negative	Total	Positive	Negative	Total	Positive	Negative	Total	Positive	Negative	Total	Total
Isle of Anglesey	.	.	.	3.7	.	3.7	.	.	.	2.8	.	2.8	0.3	.	0.3	6.7
Gwynedd	.	.	.	6.6	-0.0	6.6	0.8	.	0.8	4.0	-0.0	4.0	0.5	.	0.5	11.9
Conwy	.	.	.	6.4	.	6.4	.	.	.	2.9	.	2.9	0.9	.	0.9	10.3
Denbighshire	.	.	.	4.6	-0.1	4.6	0.1	-0.2	-0.0	3.7	.	3.7	0.7	.	0.7	8.9
Flintshire	.	.	.	5.1	-0.1	5.0	.	.	.	2.2	-0.4	1.9	0.4	.	0.4	7.2
Wrexham	0.2	.	0.2	7.0	-0.0	7.0	.	.	.	3.3	.	3.3	0.1	.	0.1	10.5
Powys	.	.	.	6.9	-0.3	6.6	0.8	.	0.8	1.5	-3.4	-1.9	1.0	.	1.0	6.6
Ceredigion	.	.	.	2.6	.	2.6	1.0	.	1.0	1.5	.	1.5	.	.	.	5.1
Pembrokeshire	.	.	.	4.5	-0.1	4.4	0.5	-0.4	0.2	1.6	-0.4	1.2	0.1	.	0.1	5.9
Carmarthenshire	0.0	.	0.0	6.4	-1.6	4.8	.	.	.	8.2	-1.2	7.0	0.2	-0.7	-0.5	11.3
Swansea	.	.	.	11.3	-0.1	11.2	.	.	.	8.4	.	8.4	0.5	.	0.5	20.2
Neath Port Talbot	.	.	.	5.0	-1.7	3.2	0.3	-0.2	0.1	2.4	.	2.4	0.8	.	0.8	6.6
Bridgend	.	.	.	3.1	-0.3	2.9	.	.	.	3.7	.	3.7	0.3	-0.0	0.3	6.9
Vale of Glamorgan	0.0	.	.	3.3	-0.6	2.7	0.5	.	0.5	3.6	-0.6	3.0	0.6	.	0.6	6.7
Cardiff	1.1	.	1.1	9.0	-0.3	8.7	.	.	.	9.6	-0.4	9.2	1.1	.	1.1	20.2
Rhondda Cynon Taf	.	.	.	7.0	-0.1	6.9	1.8	.	1.8	5.7	.	5.7	0.8	.	0.8	15.3
Merthyr Tydfil	.	.	.	2.3	.	2.3	0.8	.	0.8	0.9	.	0.9	0.2	.	0.2	4.2
Caerphilly	.	.	.	8.5	-0.2	8.3	0.3	.	0.3	2.9	-0.9	1.9	0.8	.	0.8	11.3
Blaenau Gwent	.	.	.	3.1	-0.1	3.0	0.7	.	0.7	0.7	.	0.7	0.5	.	0.5	4.8
Torfaen	.	.	.	4.3	.	4.3	.	.	.	3.8	.	3.8	0.8	.	0.8	9.0
Monmouthshire	.	.	.	3.1	-0.0	3.0	.	.	.	1.6	-0.4	1.3	.	.	.	4.3
Newport	0.1	.	0.1	8.2	-0.1	8.1	.	.	.	5.7	.	5.7	0.5	.	0.5	14.4
Wales	1.5	0.0	1.5	122.0	-5.5	116.5	7.7	-0.8	6.9	80.5	-7.6	72.8	11.2	-0.8	10.4	208.2

Source: Section 52 Outturn forms

. not applicable

## Glossary

### Definitions

Reserves are sums of money that schools carry forward from one year to the next. They arise from underspends and overspends against school allocations over time.

Delegated school expenditure is actual education spending that is purely delegated or devolved by local authorities to schools and does not include any money held centrally by the local authority and spent on behalf of schools.

### Background

Schools are responsible for managing their own finances. The level of reserves held by an individual school at any point in time will depend on a number of factors. These will include the timing of receipt of income and of payments, the level of contingency fund the school governing body considers appropriate and the particular plans each school has for expenditure.

### Pupil numbers

The most recent data in this report relates to the situation as at January 2023.

## 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/Welsh Parliament and beyond; assisting in research in public expenditure issues; economic analysis.

### Accuracy

The main source of information about local education authority expenditure is the Section 52 outturn (S52) return required under Section 52 of the [Schools Standards and Framework Act 1998](#), provided by local authorities. Data has been collated in this way from 2001. Prior to this, the data was not aggregated centrally to provide a Wales position. The latest returns relate to the final accounts for the financial year.

Local authorities in the United Kingdom are required to keep their accounts in accordance with 'proper practices'. [SeRCOP](#) (previously BVACOP) establishes 'proper practice' with regard to consistent financial reporting below the Statement of Accounts level. [SeRCOP](#) is reviewed continuously and is normally updated annually.



The data that is collected adhere to these recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, [further guidelines](#) are also issued on the interpretation of these standards to ensure consistency across authorities.

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. The survey itself has built-in rigorous validation and historical data to aid the users complete the data collection accurately.

Local authorities extract the data from their accounting systems in order to complete the data collection exercise. Each authority has a nominated contact whose responsibility it is to ensure that the data is correct before submission. All further validation and verification checks are then carried out by the same contact.

Once we receive the data, it goes through further comprehensive 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.

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.

### **Timeliness and punctuality**

The data collection is carried out over the summer. The data is normally published in October, this allows time to collect, collate and validate the data.

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

### **Accessibility and clarity**

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. Simultaneously the releases are also published on the National Statistics Publication Hub. 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.

Statistics on education expenditure are also published in both [England](#) and [Scotland](#).

## **Impact of COVID-19**

During 2020-21 and 2021-22, school reserves increased significantly due to the effect of the COVID-19 pandemic and extra core funding announced late in the year. Schools continued to receive their normal core funding plus additional COVID-19 funding whilst having reduced expenditure on elements such as supply teachers, staff training, examinations, educational materials and utility bills due to various periods of school closure.

## **National Statistics status**

The [United Kingdom Statistics Authority](#) has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the [Code of Practice for Statistics](#).

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

The continued designation of these statistics as National Statistics was confirmed in March 2019 following a [compliance check by the Office for Statistics Regulation](#). These statistics last underwent a [full assessment against the Code of Practice](#) in 2011.

Since the latest review by the Office for Statistics Regulation, we have continued to comply with the Code of Practice for Statistics, and have made the following improvements:

- Added extra information on the validation checks that are performed on the data;
- Explained the role of CIPFA's code of practice in local authority accounting;

- Included a link to the guidance document that accompanies the data collection.

## 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 well-being 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 well-being assessments and local well-being plans.

## Next update

October 2024 - Statistical first release and StatsWales update for 2023-24 outturn.

## Further details

The document is available at: <https://gov.wales/reserves-held-schools>

Further data is available on our StatsWales website:

[StatsWales: Delegated School Outturn](#)

## 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](mailto:stats.finance@gov.wales)

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