

Section 52 budget statements, April 2026 to March 2027

Introduction

This document contains guidance for completing part 1 of the section 52 budget statement for 2026-27, in particular, in respect of the amounts to be entered in each of the columns of the return (including the treatment of the threshold payments for Teachers employed by the schools). [The Education \(Budget Statements\)\(Wales\) Regulations 2002 \(UK legislation\)](#) that were issued to LEAs still apply to the Section 52 Budget Statements for 2026-27.

There are six elements to the return, namely a summary by school of each of the budgets delegated to nursery, primary, middle, secondary, and special schools, and a memorandum section that considers amounts that will ultimately be delegated or allocated to the schools later in the year.

The section 52 budget statement must reconcile back to line 1 on the revenue account (RA) budget return for 2026-27. For this to reconcile it is important to note that the RA return has to be completed on a non-FRS17 basis. Thus, the section 52 part 1 will also need to be completed on the same basis.

Summaries by school

The first two columns are the school name and school number. These are already completed on your return. Please examine these columns prior to completion of the return and inform Frank Kelly (e-mail: LGFS.Transfer@gov.wales or telephone: 03000 255673 if you have any queries.

The remaining columns (3 to 9) should be completed as follows.

Column 3 should be used to record a "c" or "o" against any school that will close or open during 2026-27.

Where a "c" or "o" is entered, the date of the change should be recorded in **column 4**.

Column 5 should be used to record the pupil numbers in each school, or number of places in the case of special schools. For nursery, primary, middle and secondary schools, this should be the number of full-time equivalent pupils registered at the school, as used to determine each school's budget via the authority's relevant school funding formula. In the case of a school open for part of the year, the figure entered in column 5 should be scaled down to reflect the length of time for which the school will be open. For example, for a school open for 7 months of the financial year, the pupil numbers should be scaled down by a factor of $\frac{7}{12}$.

The census date for collection of these numbers for the purpose of the 2026–27 statements is 20 January 2026.

Column 6 should be used to record the budget determined for each school budget via the authority's relevant school funding formula. Regulation 14 of [The Schools Budget Shares \(Wales\) Regulations 2004 \(UK legislation\)](#) states that budget shares must include grant paid by the Welsh Government under s.36 of the Learning and Skills

Act 2000 - this is the amount that used to be provided by virtue of an ELWa grant under s.36 prior to that body's abolition.

In the case of a school open for part of the year, the figure entered in column 6 should be the actual budget determined for the school. If the amount for threshold payments for teachers employed by the schools is included within the total used to determine the budgets via the authority's relevant school funding formula, the amounts recorded in column 6 should reflect this. Where this is not the case, please see item 14.

Column 7 is derived as the figure in column 6 multiplied by 1,000 and divided by the figure in column 5, giving the amount of funding provided per pupil in each nursery, primary, middle and secondary school. For special schools, this will be the amount of funding per place.

Column 8 should be used to record the amount within each nursery, primary, middle and secondary school's budget determined with reference to the estimated need to make Special Educational Needs (SEN) provision. This figure is set to zero for special schools as it is assumed that all provision for such schools is SEN.

Column 9 should be used to record any additional funding allocated to individual schools (i.e. where the schools control how the funding is spent, regardless of how the funding is accounted for) and where the amounts are not included in the formula budget recorded in column 6. This will include allocations of the School Effectiveness Grant (SEG) funding to each school. Where these amounts are not known individually by school at the start of the financial year, but where it is known that the amounts will be allocated to the schools during the year, an estimated split between nursery, primary, middle, secondary and special schools should be made and the relevant amounts recorded in item 15 (see below).

Sub totals

Items 9.5, 10, 10.5, 11 and 12 relate to the sub-totals or averages for columns 5 to 9 for each of nursery, primary, middle, secondary and special sectors. Item 13 gives the sub-totals or averages for all schools based on the figures in items 9.5, 10, 10.5, 11 and 12.

Memorandum items (these should also be recorded in £000).

Item 14 should be used to record the amount within the individual schools' budget (ISB) which is yet to be allocated to schools' budgets at the start of the financial year, but which will be allocated later in the year. An estimated split of this figure between nursery, primary, middle, secondary and special schools is required. If the amount for threshold payments for teachers employed by the schools is not included within the budget determined for each school budget via the authority's relevant school funding formula, then an estimated provision, split between nursery, primary, middle, secondary and special schools, should be recorded as part of item 14.

Item 15 should be used to record any amounts of funding as described in column 9 where the amounts are **not** known individually by school at the start of the financial year, but where it is known that the amounts will be allocated to the schools during the year. In such cases it is necessary to make an estimated split between nursery, primary, middle, secondary and special schools.

Reconciliation to the RA(S52) form

By following the guidance above, there is a direct relationship between the figures that should be recorded on part 1 of the section 52 budget statement and line 1 of the RA return for 2026-27 as follows:

Expenditure

For each of nursery, primary, middle, secondary and special schools, the sum of the figures recorded at columns 6 and 9 and lines 14 and 15 should be carried forward to columns 0.1, 1, 3.5, 2 and 3 of line 1 of the RA(S52) form respectively.

Grants

All grants devolved or to be devolved to schools should be carried forward to line 1 column 7 of the RA(S52) form for all sectors. These grants will include grants delegated to schools via the authority's relevant school funding formula (included in column 6 of Section 52). It should also include non-ISB amounts devolved to schools (included in column 9 of Section 52) and amounts yet to be devolved (included in items 14 and 15 of Section 52).

Validations will be carried out on receipt of the data to ensure this is the case.

Local Government Financial Statistics Unit,
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