

SDR 183/2013

24 October 2013

Reserves Held by Schools in Wales at 31 March 2013

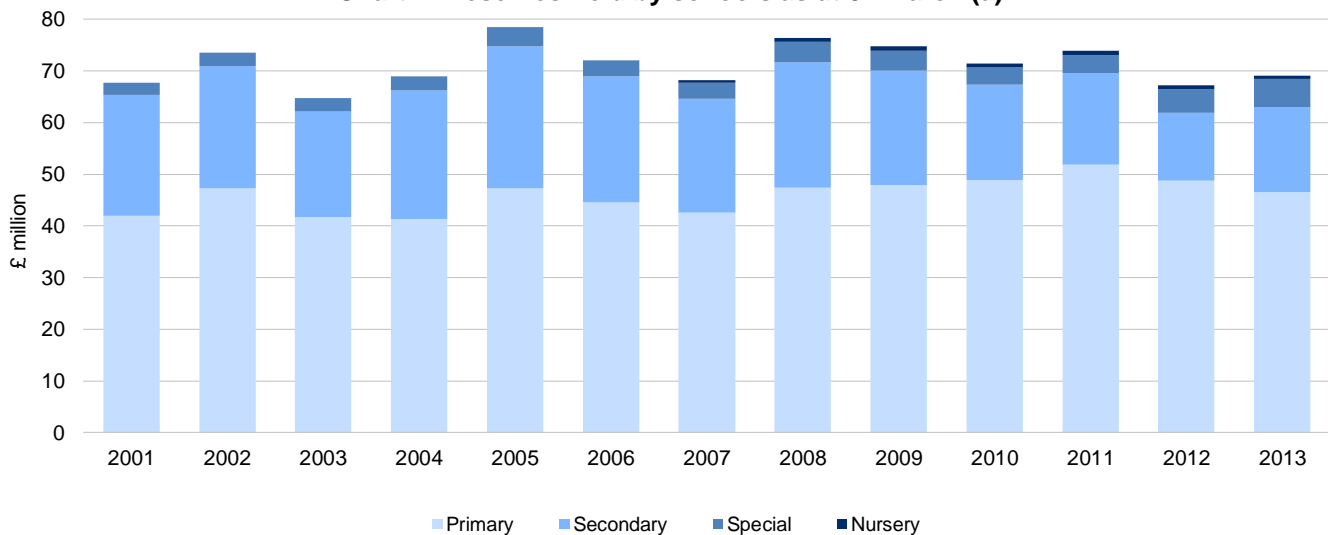
Introduction

This statistical release provides an analysis of financial reserves held by schools in Wales for the financial years 2011-12 and 2012-13. 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.

Key points

- The overall level of reserves held by schools in Wales was £69 million at 31 March 2013, the equivalent of £154 per pupil (table 1). This is an increase of 2.9% compared with the previous year (table 2). Reserves in primary schools accounted for £47 million or 67% of the total (table 4).
- The level of reserves as a percentage of delegated schools expenditure was 3.3%, a decrease of 0.1 of a percentage point over the previous year (table 2).
- Conwy had the highest level of reserves as a percentage of delegated school expenditure at 5.0% and Cardiff had the lowest at 1.2% (table 2 and chart 4).
- At 31 March 2013, 134 primary, 50 secondary and 3 special schools in Wales had negative reserves (i.e. deficits) totalling £11 million. The remaining 1,546 schools had positive reserves, 215 of which had reserves in excess of 10% of their total delegated expenditure (tables 3 and 4).

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



(a) From 2007, nursery schools are identified separately on the Section 52 return.

Additional information is available at www.statswales.wales.gov.uk

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Table 1 provides an analysis of the reserves position at 31 March 2013 and the delegated schools expenditure during the 2012-13 financial year. Schools within each local authority can have positive or negative reserves and this is shown in more detail in tables 6 and 7. Conwy recorded the highest value of overall reserves per pupil with £243 while Cardiff recorded the lowest with £56 per pupil.

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

| Authority | 2012-13 | | School reserves at 31 March 2013 | | | School reserves at 31 March 2013 | | |
|-------------------|--|--|----------------------------------|-------------------------------|----------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| | 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 | 44.8 | 4,842 | 2.2 | -1.0 | 1.2 | 235 | -107 | 128 |
| Gwynedd | 83.9 | 5,062 | 4.1 | -0.2 | 3.8 | 245 | -15 | 230 |
| Conwy | 75.8 | 4,880 | 3.8 | -0.0 | 3.8 | 243 | -0 | 243 |
| Denbighshire | 70.4 | 4,664 | 3.6 | -0.7 | 2.9 | 238 | -48 | 190 |
| Flintshire | 98.8 | 4,320 | 2.9 | -0.3 | 2.6 | 129 | -15 | 114 |
| Wrexham | 84.1 | 4,580 | 1.9 | -0.2 | 1.7 | 105 | -13 | 92 |
| Powys | 85.5 | 4,565 | 4.1 | -1.5 | 2.6 | 218 | -80 | 139 |
| Ceredigion | 45.5 | 4,834 | 1.9 | -0.3 | 1.6 | 199 | -32 | 167 |
| Pembrokeshire | 82.5 | 4,673 | 2.8 | -0.1 | 2.8 | 161 | -3 | 157 |
| Carmarthenshire | 128.0 | 4,758 | 5.9 | -0.6 | 5.3 | 218 | -22 | 196 |
| Swansea | 151.5 | 4,528 | 6.8 | -0.6 | 6.2 | 202 | -17 | 185 |
| Neath Port Talbot | 95.3 | 4,884 | 3.7 | -0.3 | 3.4 | 189 | -16 | 174 |
| Bridgend | 100.8 | 4,512 | 3.9 | -0.2 | 3.7 | 176 | -8 | 167 |
| Vale of Glamorgan | 92.4 | 4,393 | 3.3 | 0.0 | 3.3 | 157 | 0 | 157 |
| Cardiff | 224.9 | 4,580 | 5.3 | -2.6 | 2.8 | 109 | -52 | 56 |
| Rhondda Cynon Taf | 179.4 | 4,595 | 6.9 | -1.2 | 5.8 | 177 | -29 | 148 |
| Merthyr Tydfil | 42.2 | 4,652 | 1.5 | -0.0 | 1.5 | 164 | -4 | 160 |
| Caerphilly | 118.2 | 4,287 | 5.0 | -0.2 | 4.7 | 180 | -8 | 172 |
| Blaenau Gwent | 47.6 | 5,106 | 2.0 | -0.5 | 1.5 | 214 | -55 | 159 |
| Torfaen | 67.5 | 4,502 | 2.7 | -0.1 | 2.7 | 183 | -6 | 177 |
| Monmouthshire | 51.4 | 4,489 | 1.6 | -0.4 | 1.2 | 138 | -34 | 104 |
| Newport | 98.3 | 4,171 | 4.5 | -0.2 | 4.4 | 193 | -7 | 186 |
| Wales | 2,069.0 | 4,589 | 80.4 | -11.2 | 69.2 | 178 | -25 | 154 |
| Lowest | | 4,171 | 1.5 | -2.6 | 1.2 | 105 | -107 | 56 |
| Highest | | 5,106 | 6.9 | 0.0 | 6.2 | 245 | 0 | 243 |

Source: Section 52 Outturn forms

(a) Calculated using provisional data. Full-time equivalent pupil numbers are calculated from the Pupil Level Annual School Census 2013. They are based on numbers at January 2013 so will not reflect changes throughout the year. They include pupils attending nursery, primary, middle, secondary and special schools but exclude those attending pupil referral units.

Chart 2: Reserves per pupil at 31 March 2013

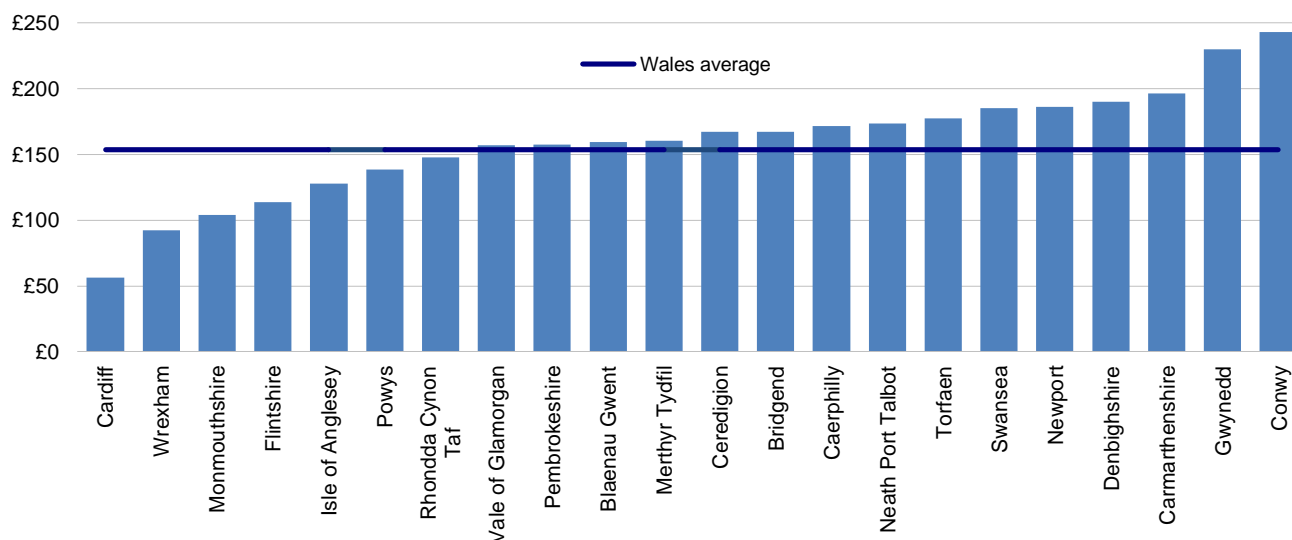


Table 2 shows the annual changes in school reserves. The authority with the highest aggregate level of school reserves at 31 March 2013 was Swansea with £6.2 million. The lowest was Isle of Anglesey with £1.2 million. Conwy had the highest level of reserves as a percentage of schools expenditure with 5.0%.

Table 2 - Year on year changes in school reserves

| Authority | School reserves at 31 March | | | | | | | | | School reserves at 31 March as a percentage of delegated school expenditure | | |
|-------------------|-----------------------------|------|--------|----------|-------|--------|-------|------|--------|---|------|-------------------------|
| | Positive | | | Negative | | | Total | | | Total | | Percentage point change |
| | 2012 | 2013 | Change | 2012 | 2013 | Change | 2012 | 2013 | Change | 2012 | 2013 | |
| | £ million | | | | | | | | | | | |
| Isle of Anglesey | 2.1 | 2.2 | 0.1 | -0.8 | -1.0 | -0.2 | 1.3 | 1.2 | -0.1 | 3.3 | 2.6 | -0.7 |
| Gwynedd | 4.7 | 4.1 | -0.6 | -0.3 | -0.2 | 0.0 | 4.4 | 3.8 | -0.6 | 5.9 | 4.5 | -1.4 |
| Conwy | 4.3 | 3.8 | -0.5 | 0.0 | -0.0 | -0.0 | 4.3 | 3.8 | -0.5 | 5.9 | 5.0 | -0.9 |
| Denbighshire | 2.4 | 3.6 | 1.2 | -0.6 | -0.7 | -0.2 | 1.8 | 2.9 | 1.1 | 2.6 | 4.1 | 1.4 |
| Flintshire | 3.1 | 2.9 | -0.2 | -0.4 | -0.3 | 0.1 | 2.7 | 2.6 | -0.1 | 3.0 | 2.6 | -0.4 |
| Wrexham | 2.0 | 1.9 | -0.1 | -0.5 | -0.2 | 0.3 | 1.5 | 1.7 | 0.2 | 1.9 | 2.0 | 0.1 |
| Powys | 4.1 | 4.1 | -0.0 | -2.0 | -1.5 | 0.5 | 2.1 | 2.6 | 0.4 | 2.5 | 3.0 | 0.5 |
| Ceredigion | 1.6 | 1.9 | 0.2 | -0.2 | -0.3 | -0.1 | 1.4 | 1.6 | 0.2 | 3.1 | 3.5 | 0.3 |
| Pembrokeshire | 3.4 | 2.8 | -0.6 | 0.0 | -0.1 | -0.1 | 3.4 | 2.8 | -0.6 | 4.3 | 3.4 | -1.0 |
| Carmarthenshire | 6.8 | 5.9 | -0.9 | -0.8 | -0.6 | 0.2 | 6.0 | 5.3 | -0.7 | 5.0 | 4.1 | -0.8 |
| Swansea | 6.0 | 6.8 | 0.8 | -0.8 | -0.6 | 0.3 | 5.1 | 6.2 | 1.1 | 3.9 | 4.1 | 0.2 |
| Neath Port Talbot | 3.2 | 3.7 | 0.5 | -0.5 | -0.3 | 0.2 | 2.7 | 3.4 | 0.7 | 3.0 | 3.6 | 0.6 |
| Bridgend | 4.2 | 3.9 | -0.3 | -0.2 | -0.2 | -0.0 | 4.0 | 3.7 | -0.3 | 4.2 | 3.7 | -0.5 |
| Vale of Glamorgan | 3.6 | 3.3 | -0.3 | -0.1 | 0.0 | 0.1 | 3.5 | 3.3 | -0.2 | 3.9 | 3.6 | -0.4 |
| Cardiff | 6.6 | 5.3 | -1.3 | -3.6 | -2.6 | 1.1 | 3.0 | 2.8 | -0.2 | 1.4 | 1.2 | -0.2 |
| Rhondda Cynon Taf | 7.1 | 6.9 | -0.2 | -1.2 | -1.2 | 0.1 | 5.9 | 5.8 | -0.1 | 3.5 | 3.2 | -0.3 |
| Merthyr Tydfil | 1.4 | 1.5 | 0.1 | -0.2 | -0.0 | 0.1 | 1.2 | 1.5 | 0.2 | 3.1 | 3.4 | 0.4 |
| Caerphilly | 4.3 | 5.0 | 0.6 | -0.1 | -0.2 | -0.1 | 4.3 | 4.7 | 0.5 | 3.8 | 4.0 | 0.2 |
| Blaenau Gwent | 2.1 | 2.0 | -0.1 | -0.8 | -0.5 | 0.3 | 1.3 | 1.5 | 0.2 | 2.8 | 3.1 | 0.3 |
| Torfaen | 2.9 | 2.7 | -0.2 | -0.0 | -0.1 | -0.0 | 2.9 | 2.7 | -0.2 | 4.3 | 3.9 | -0.4 |
| Monmouthshire | 1.5 | 1.6 | 0.1 | -0.5 | -0.4 | 0.1 | 1.0 | 1.2 | 0.2 | 1.9 | 2.3 | 0.4 |
| Newport | 3.6 | 4.5 | 0.9 | -0.1 | -0.2 | -0.1 | 3.6 | 4.4 | 0.8 | 3.9 | 4.5 | 0.6 |
| Wales | 80.9 | 80.4 | -0.5 | -13.6 | -11.2 | 2.5 | 67.3 | 69.2 | 2.0 | 3.5 | 3.3 | -0.1 |
| Lowest | | | | | | | | | | 1.4 | 1.2 | |
| Highest | | | | | | | | | | 5.9 | 5.0 | |

Source: Section 52 Outturn forms

Table 3 shows the number of schools in Wales with reserves as a percentage of delegated schools expenditure at the end of 2012-13 broken down by school sector. The table groups schools according to whether the level of reserves is negative (i.e. a deficit), under 5%, between 5% and 10%, or over 10% of their delegated school expenditure. 134 primary and 50 secondary schools had negative reserves at the end of March 2013. A further 189 primary and 5 secondary schools had reserves of over 10% of their expenditure.

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

| | | | | | <i>number</i> |
|--------------|------------|--------------|--------------------|------------|---------------|
| Sector | Negative | Less than 5% | Between 5% and 10% | Over 10% | All schools |
| Nursery | 1 | 7 | 3 | 11 | 22 |
| Primary | 134 | 675 | 447 | 189 | 1,445 |
| Secondary | 50 | 134 | 35 | 5 | 224 |
| Special | 3 | 19 | 11 | 10 | 43 |
| Total | 188 | 835 | 496 | 215 | 1,734 |

Source: Section 52 Outturn forms

Table 4 shows the total value of reserves as a percentage of delegated schools expenditure at the end of 2012-13. The total deficit for schools with negative reserves was £2 million for primary and £9 million for secondary schools. Reserves in schools with over 10% of their delegated expenditure amounted to £12 million for primary and £2 million for secondary schools.

Table 4 - Total value of school reserves as a percentage of delegated schools expenditure

| | | | | | <i>£ million</i> |
|--------------|------------|--------------|--------------------|-----------|------------------|
| Sector | Negative | Less than 5% | Between 5% and 10% | Over 10% | All schools |
| Nursery | 0 | 0 | 0 | 1 | 1 |
| Primary | -2 | 15 | 22 | 12 | 47 |
| Secondary | -9 | 14 | 9 | 2 | 17 |
| Special | 0 | 1 | 1 | 3 | 5 |
| Total | -11 | 30 | 32 | 17 | 69 |

Source: Section 52 Outturn forms

Table 5 shows the proportion of schools with reserves as a percentage of delegated schools expenditure at the end of 2012-13. 9% of primary schools and 22% of secondary schools had negative reserves. A further 13% of primary schools and 2% of secondary schools had reserves greater than 10% of their delegated schools expenditure.

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

| | | | | | <i>per cent</i> |
|--------------|-----------|--------------|--------------------|-----------|-----------------|
| Sector | Negative | Less than 5% | Between 5% and 10% | Over 10% | |
| Nursery | 5 | 32 | 14 | 50 | |
| Primary | 9 | 47 | 31 | 13 | |
| Secondary | 22 | 60 | 16 | 2 | |
| Special | 7 | 44 | 26 | 23 | |
| Total | 11 | 48 | 29 | 12 | |

Source: Section 52 Outturn forms

The tables above can be combined to make a statement to the effect of for example, 134 or 9% of primary schools had negative reserves totalling £2 million.

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 (23%), whilst Vale of Glamorgan were the only authority that did not have any schools with negative reserves. At the other end of the scale, Ceredigion had the highest proportion of schools (31%) with reserves of over 10% with Wrexham having the lowest (0%).

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 | 19 | 44 | 28 | 9 |
| Gwynedd | 10 | 38 | 37 | 15 |
| Conwy | 3 | 41 | 36 | 20 |
| Denbighshire | 19 | 27 | 27 | 26 |
| Flintshire | 14 | 49 | 28 | 9 |
| Wrexham | 8 | 78 | 14 | 0 |
| Powys | 20 | 42 | 19 | 20 |
| Ceredigion | 9 | 35 | 25 | 31 |
| Pembrokeshire | 3 | 50 | 34 | 13 |
| Carmarthenshire | 23 | 31 | 31 | 15 |
| Swansea | 5 | 46 | 36 | 13 |
| Neath Port Talbot | 5 | 60 | 24 | 11 |
| Bridgend | 14 | 57 | 24 | 5 |
| Vale of Glamorgan | 0 | 60 | 34 | 6 |
| Cardiff | 12 | 65 | 16 | 7 |
| Rhondda Cynon Taf | 9 | 44 | 37 | 10 |
| Merthyr Tydfil | 6 | 55 | 26 | 13 |
| Caerphilly | 13 | 54 | 30 | 2 |
| Blaenau Gwent | 9 | 56 | 18 | 18 |
| Torfaen | 3 | 49 | 38 | 10 |
| Monmouthshire | 13 | 53 | 21 | 13 |
| Newport | 3 | 47 | 40 | 10 |
| Wales | 11 | 48 | 29 | 12 |
| Lowest | 0 | 27 | 14 | 0 |
| Highest | 23 | 78 | 40 | 31 |

Source: Section 52 Outturn forms

Chart 3: Proportion of schools across each year with reserves as a percentage of delegated schools expenditure

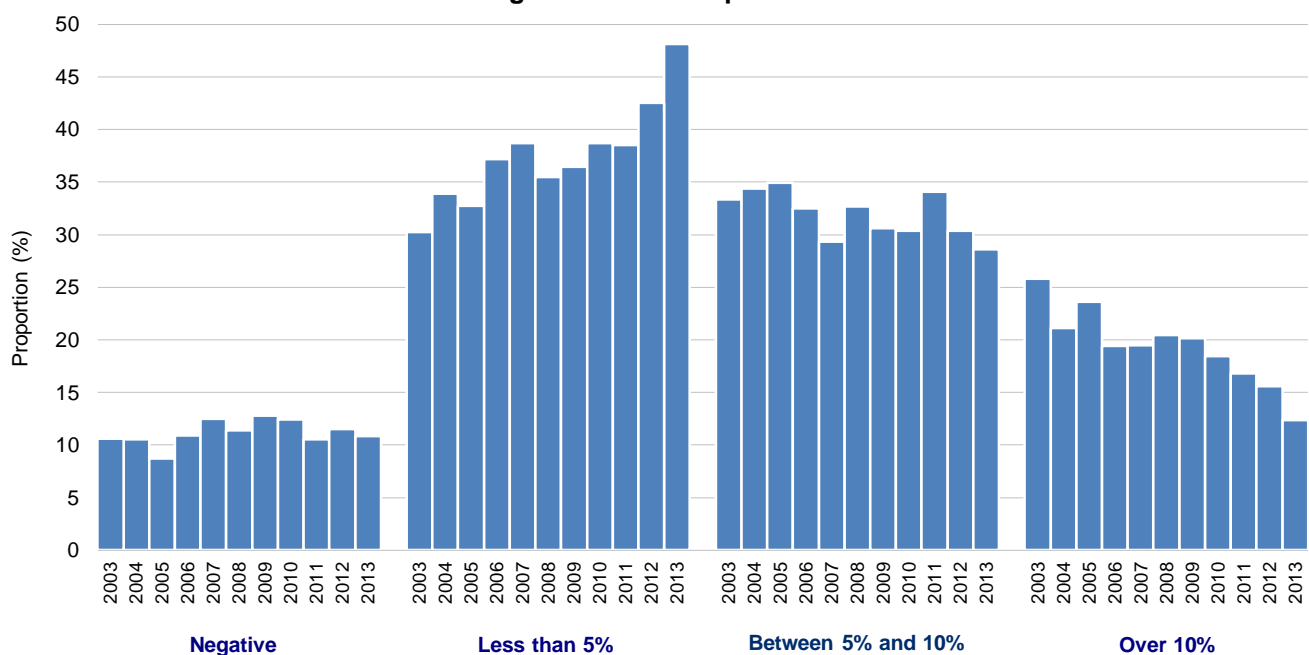


Chart 4: School reserves as a percentage of delegated schools expenditure

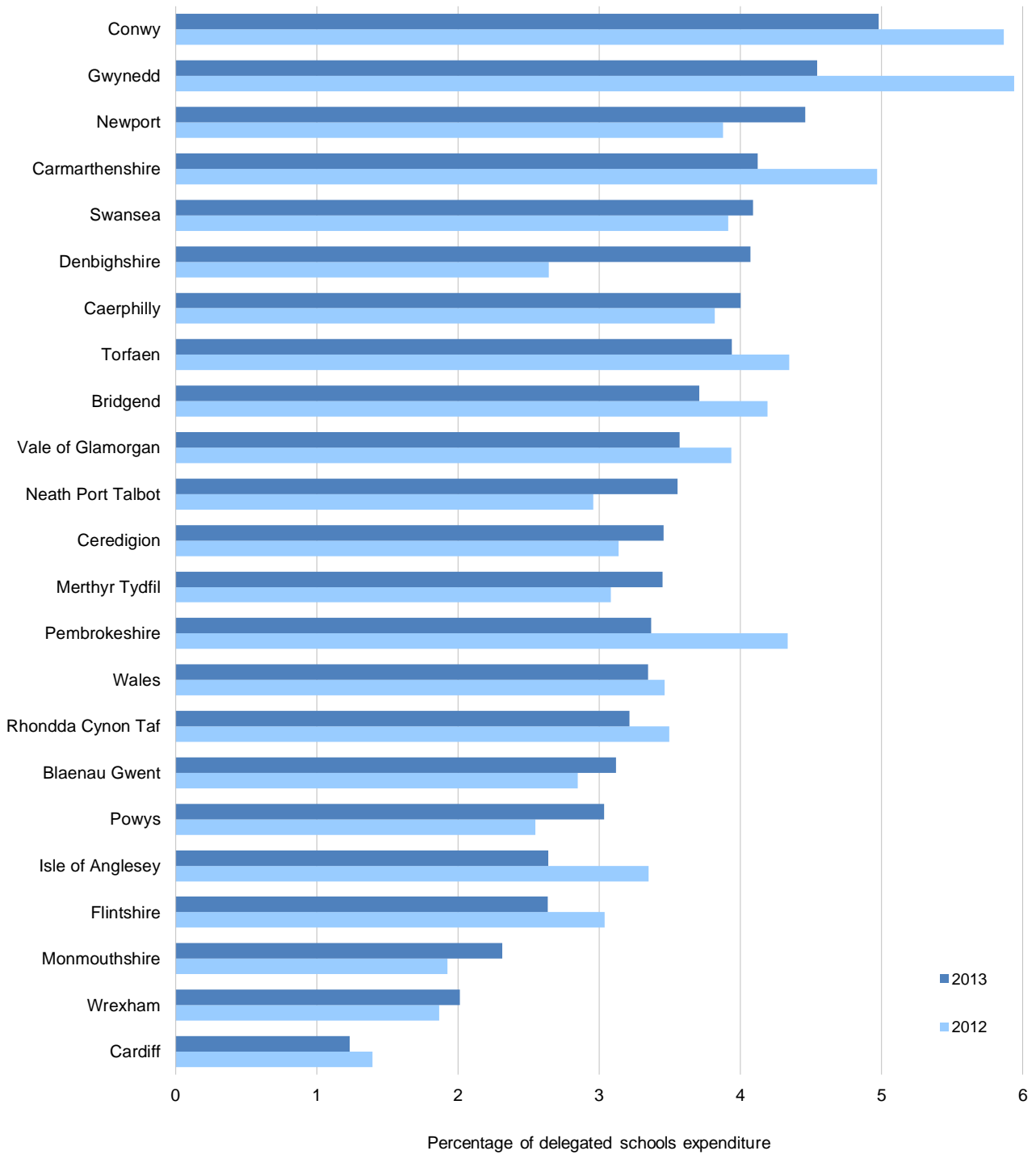


Table 7 shows the level of school reserves by local authority and school sector.

Table 7 - Level of school reserves at 31 March 2013, by school sector

| Authority | Nursery | | | Primary | | | Secondary | | | Special | | | Overall |
|-------------------|----------|----------|-------|----------|----------|-------|-----------|----------|-------|----------|----------|-------|---------|
| | Positive | Negative | Total | Positive | Negative | Total | Positive | Negative | Total | Positive | Negative | Total | Total |
| Isle of Anglesey | . | . | . | 1.1 | -0.1 | 1.0 | 1.0 | -0.8 | 0.2 | 0.0 | 0.0 | 0.0 | 1.2 |
| Gwynedd | . | . | . | 2.4 | -0.0 | 2.3 | 1.7 | -0.2 | 1.5 | 0.0 | -0.0 | -0.0 | 3.8 |
| Conwy | . | . | . | 2.3 | -0.0 | 2.3 | 1.3 | 0.0 | 1.3 | 0.1 | 0.0 | 0.1 | 3.8 |
| Denbighshire | . | . | . | 1.8 | -0.1 | 1.7 | 1.0 | -0.6 | 0.4 | 0.8 | 0.0 | 0.8 | 2.9 |
| Flintshire | 0.0 | 0.0 | 0.0 | 2.0 | -0.1 | 1.9 | 0.7 | -0.2 | 0.5 | 0.2 | 0.0 | 0.2 | 2.6 |
| Wrexham | 0.0 | 0.0 | 0.0 | 1.5 | -0.0 | 1.5 | 0.4 | -0.2 | 0.2 | 0.0 | -0.0 | -0.0 | 1.7 |
| Powys | . | . | . | 2.3 | -0.4 | 1.9 | 1.3 | -1.1 | 0.2 | 0.5 | 0.0 | 0.5 | 2.6 |
| Ceredigion | . | . | . | 1.3 | -0.0 | 1.3 | 0.6 | -0.3 | 0.3 | . | . | . | 1.6 |
| Pembrokeshire | . | . | . | 2.2 | -0.0 | 2.2 | 0.5 | -0.0 | 0.5 | 0.1 | 0.0 | 0.1 | 2.8 |
| Carmarthenshire | 0.1 | 0.0 | 0.1 | 3.2 | -0.4 | 2.8 | 2.3 | -0.2 | 2.1 | 0.2 | 0.0 | 0.2 | 5.3 |
| Swansea | . | . | . | 4.4 | -0.1 | 4.4 | 2.3 | -0.5 | 1.8 | 0.0 | 0.0 | 0.0 | 6.2 |
| Neath Port Talbot | . | . | . | 2.5 | -0.0 | 2.5 | 1.0 | -0.3 | 0.8 | 0.1 | 0.0 | 0.1 | 3.4 |
| Bridgend | 0.0 | 0.0 | 0.0 | 1.5 | -0.2 | 1.3 | 1.7 | 0.0 | 1.7 | 0.7 | 0.0 | 0.7 | 3.7 |
| Vale of Glamorgan | 0.1 | 0.0 | 0.1 | 2.1 | 0.0 | 2.1 | 0.9 | 0.0 | 0.9 | 0.2 | 0.0 | 0.2 | 3.3 |
| Cardiff | 0.1 | 0.0 | 0.1 | 4.1 | -0.1 | 4.0 | 0.7 | -2.3 | -1.7 | 0.5 | -0.1 | 0.4 | 2.8 |
| Rhondda Cynon Taf | 0.0 | 0.0 | 0.0 | 4.5 | -0.1 | 4.5 | 1.7 | -1.1 | 0.7 | 0.6 | 0.0 | 0.6 | 5.8 |
| Merthyr Tydfil | 0.1 | -0.0 | 0.1 | 0.8 | -0.0 | 0.8 | 0.4 | 0.0 | 0.4 | 0.1 | 0.0 | 0.1 | 1.5 |
| Caerphilly | . | . | . | 2.3 | -0.2 | 2.2 | 2.1 | -0.1 | 2.1 | 0.5 | 0.0 | 0.5 | 4.7 |
| Blaenau Gwent | . | . | . | 1.4 | -0.1 | 1.2 | 0.2 | -0.4 | -0.1 | 0.4 | 0.0 | 0.4 | 1.5 |
| Torfaen | 0.1 | 0.0 | 0.1 | 1.6 | 0.0 | 1.6 | 1.0 | -0.1 | 1.0 | 0.0 | 0.0 | 0.0 | 2.7 |
| Monmouthshire | . | . | . | 1.2 | -0.4 | 0.8 | 0.3 | 0.0 | 0.3 | 0.1 | 0.0 | 0.1 | 1.2 |
| Newport | 0.1 | 0.0 | 0.1 | 2.7 | -0.0 | 2.7 | 1.5 | -0.2 | 1.4 | 0.3 | 0.0 | 0.3 | 4.4 |
| Wales | 0.6 | -0.0 | 0.6 | 49.2 | -2.5 | 46.7 | 25.1 | -8.5 | 16.5 | 5.6 | -0.1 | 5.4 | 69.2 |

Source: Section 52 Outturn forms

. not applicable

TECHNICAL NOTES ON RESERVES HELD BY SCHOOLS DATA

Data sources

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 education authorities.

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 is appropriate and the particular plans each school has for expenditure.

Quality

Wales collect 100% of returns from all twenty-two unitary authorities. We publish a detailed [quality report](#) on Welsh Local Government Finance Statistics. We also publish details on our [users](#). We would appreciate any [feedback](#) on the content and usefulness of the quality report.

Rounding

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.

Accessing the data

Much of the data behind the charts and tables shown in this bulletin can be found on StatsWales (a free-to-use internet service that allows visitors to view, manipulate, create and download tables from the most up to date and detailed official data in Wales). Please go to www.statswales.wales.gov.uk then navigate to:

Local Government - Finance - Revenue - Delegated School Outturn

Further information

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

Feedback

We actively encourage feedback of our statistics. If you have any comments or queries, or require further information, then please contact us using the details below or fill out a [Feedback form](#).

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