

SDR 164/2015

15 October 2015

## Reserves Held by Schools in Wales at 31 March 2015

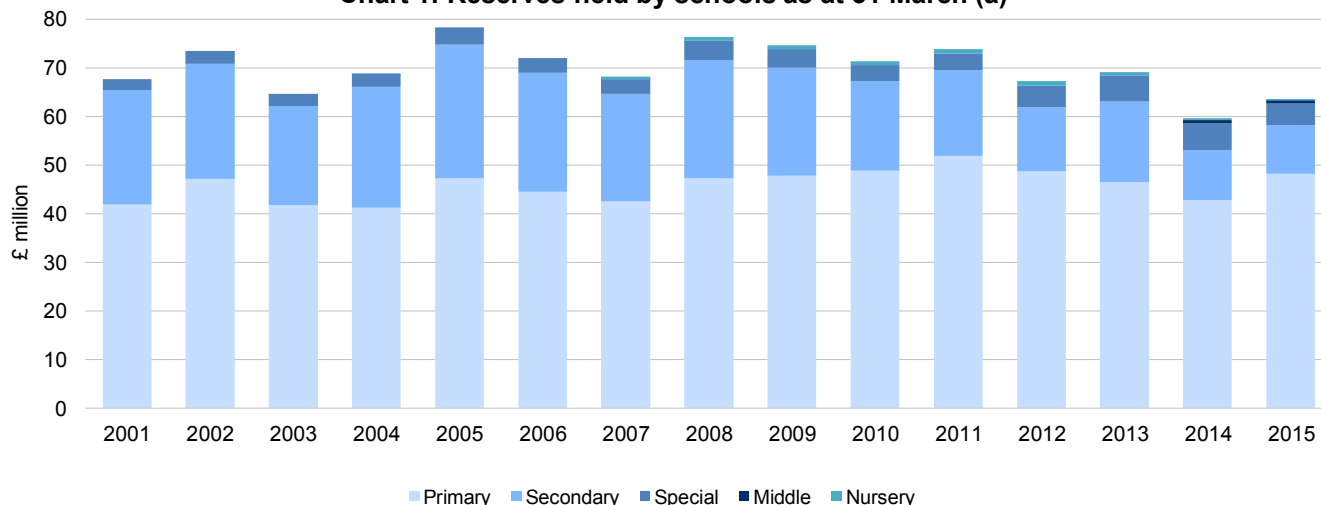
### Introduction

This statistical release provides an analysis of financial reserves held by schools in Wales for the financial years 2013-14 and 2014-15. 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 £64 million at 31 March 2015, the equivalent of £141 per pupil (table 1). This is an increase of 6.6% compared with the previous year (table 2). Reserves in primary schools accounted for £48 million or 76% of the total (table 4).
- The level of reserves as a percentage of delegated schools expenditure was 2.9%, an increase of 0.1 percentage points over the previous year (table 2).
- Swansea had the highest level of reserves as a percentage of delegated school expenditure at 6.3% and Merthyr Tydfil had the lowest at 0.5% (table 2 and chart 4).
- At 31 March 2015, 138 primary, 57 secondary, 7 special, 3 nursery and 1 middle school in Wales had negative reserves totalling £14 million. The remaining 1,437 schools had positive reserves, 188 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) Nursery schools are shown from 2007 onwards and Middle schools from 2014 onwards.

Additional information is available at [www.statswales.wales.gov.uk](http://www.statswales.wales.gov.uk)

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Table 1 provides an analysis of the reserves position at 31 March 2015 and the delegated schools expenditure during the 2014-15 financial year. Swansea recorded the highest level of overall reserves per pupil (£289) while Merthyr Tydfil recorded the lowest level (£24). 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	2014-15		School reserves at 31 March 2015					
	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	47.2	5,074	2.8	-0.3	2.4	300	-37	262
Gwynedd	86.3	5,240	3.8	-0.3	3.5	232	-20	212
Conwy	81.3	5,289	3.7	-0.0	3.7	243	-0	243
Denbighshire	74.6	4,915	3.7	-0.2	3.5	243	-10	233
Flintshire	109.1	4,775	2.9	-0.6	2.3	125	-25	100
Wrexham	89.1	4,773	2.8	-0.2	2.6	148	-11	137
Powys	86.1	4,753	4.3	-1.2	3.1	236	-64	173
Ceredigion	47.6	5,037	1.5	-0.5	1.0	164	-53	110
Pembrokeshire	84.1	4,826	2.4	-0.2	2.2	138	-13	125
Carmarthenshire	131.4	4,890	4.7	-0.8	3.9	176	-29	147
Swansea	154.8	4,592	10.0	-0.2	9.8	295	-6	289
Neath Port Talbot	83.7	4,265	3.3	-0.5	2.8	167	-26	141
Bridgend	107.3	4,735	3.1	-0.7	2.4	139	-32	106
Vale of Glamorgan	96.9	4,574	2.8	-0.1	2.7	131	-3	128
Cardiff	242.8	4,792	5.0	-3.8	1.3	100	-74	25
Rhondda Cynon Taf	189.3	4,882	6.1	-2.4	3.7	158	-62	96
Merthyr Tydfil	44.1	5,156	0.7	-0.5	0.2	83	-59	24
Caerphilly	124.8	4,545	3.7	-0.6	3.1	134	-22	111
Blaenau Gwent	48.8	5,457	1.8	-0.2	1.7	204	-19	185
Torfaen	69.9	4,778	2.3	-0.1	2.2	156	-4	151
Monmouthshire	52.5	4,634	1.6	-0.5	1.1	140	-43	98
Newport	103.9	4,329	4.4	0.0	4.4	182	0	182
Wales	2,155.7	4,777	77.4	-13.8	63.6	171	-31	141
Lowest		4,265	0.7	-3.8	0.2	83	-74	24
Highest		5,457	10.0	0.0	9.8	300	0	289

Source: Section 52 Outturn forms

(a) Calculated using provisional data. Full-time equivalent pupil numbers are calculated from the Pupil Level Annual School Census 2015. They are based on numbers at January 2015 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 2015**

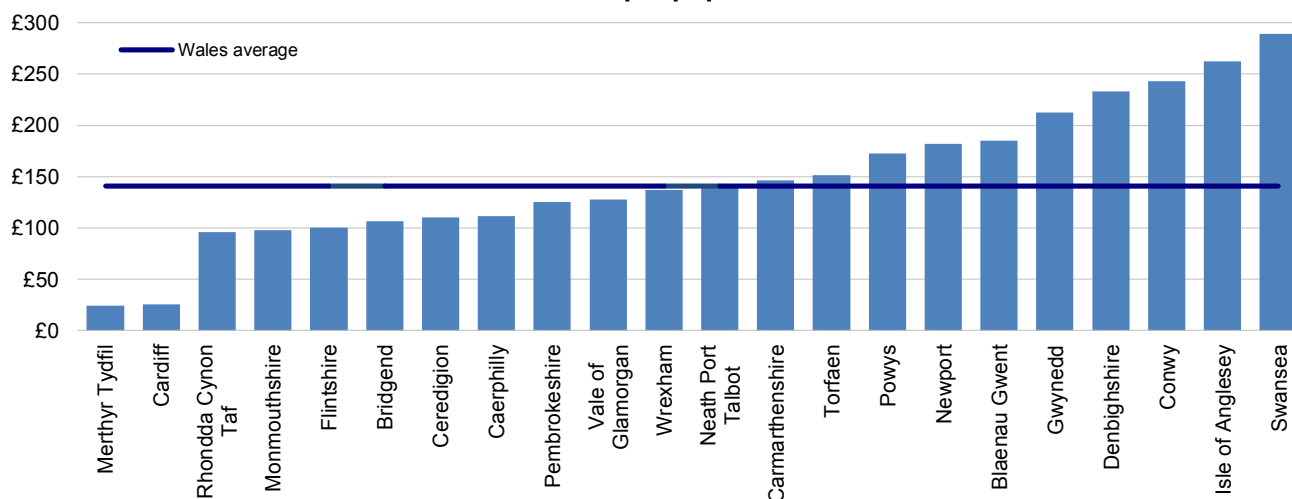


Table 2 shows the annual changes in school reserves. Compared to the previous year, the overall level of positive reserves increased by £4.7 million and the level of negative reserves increased by £0.7 million. These figures combine to show an increase of £3.9 million in the overall level of reserves.

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

£ million

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
	2014	2015	Change	2014	2015	Change	2014	2015	Change	2014	2015	
Isle of Anglesey	2.4	2.8	0.4	-0.9	-0.3	0.5	1.5	2.4	0.9	3.3	5.2	1.8
Gwynedd	4.0	3.8	-0.2	-0.2	-0.3	-0.1	3.8	3.5	-0.3	4.4	4.1	-0.3
Conwy	3.5	3.7	0.3	-0.0	-0.0	0.0	3.4	3.7	0.3	4.3	4.6	0.2
Denbighshire	4.3	3.7	-0.6	-0.4	-0.2	0.2	3.9	3.5	-0.4	5.2	4.7	-0.5
Flintshire	2.6	2.9	0.3	-0.4	-0.6	-0.1	2.2	2.3	0.1	2.1	2.1	0.0
Wrexham	2.0	2.8	0.8	-0.2	-0.2	-0.0	1.8	2.6	0.7	2.1	2.9	0.8
Powys	4.2	4.3	0.0	-1.4	-1.2	0.3	2.8	3.1	0.3	3.2	3.6	0.4
Ceredigion	1.7	1.5	-0.2	-0.2	-0.5	-0.3	1.5	1.0	-0.5	3.1	2.2	-0.9
Pembrokeshire	2.4	2.4	0.0	-0.1	-0.2	-0.2	2.3	2.2	-0.1	2.7	2.6	-0.1
Carmarthenshire	5.0	4.7	-0.2	-0.8	-0.8	0.0	4.2	3.9	-0.2	3.3	3.0	-0.3
Swansea	7.5	10.0	2.5	-0.2	-0.2	-0.0	7.3	9.8	2.5	4.7	6.3	1.6
Neath Port Talbot	3.5	3.3	-0.2	-0.5	-0.5	0.0	2.9	2.8	-0.2	3.5	3.3	-0.2
Bridgend	2.8	3.1	0.4	-0.3	-0.7	-0.4	2.5	2.4	-0.1	2.3	2.2	-0.1
Vale of Glamorgan	3.2	2.8	-0.5	-0.2	-0.1	0.1	3.1	2.7	-0.4	3.2	2.8	-0.4
Cardiff	4.0	5.0	1.1	-3.6	-3.8	-0.1	0.3	1.3	1.0	0.1	0.5	0.4
Rhondda Cynon Taf	6.0	6.1	0.1	-1.7	-2.4	-0.7	4.3	3.7	-0.6	2.3	2.0	-0.3
Merthyr Tydfil	0.8	0.7	-0.1	-0.4	-0.5	-0.1	0.4	0.2	-0.2	0.8	0.5	-0.4
Caerphilly	3.1	3.7	0.6	-0.3	-0.6	-0.3	2.7	3.1	0.3	2.3	2.4	0.2
Blaenau Gwent	1.9	1.8	-0.1	-0.4	-0.2	0.2	1.5	1.7	0.1	3.2	3.4	0.2
Torfaen	2.5	2.3	-0.2	-0.1	-0.1	0.0	2.4	2.2	-0.2	3.5	3.2	-0.3
Monmouthshire	1.4	1.6	0.2	-0.5	-0.5	-0.0	1.0	1.1	0.2	1.8	2.1	0.3
Newport	4.2	4.4	0.2	-0.3	0.0	0.3	3.8	4.4	0.5	3.8	4.2	0.4
Wales	72.7	77.4	4.7	-13.1	-13.8	-0.7	59.7	63.6	3.9	2.8	2.9	0.1
Lowest										0.1	0.5	
Highest										5.2	6.3	

Source: Section 52 Outturn forms

Table 3 shows the number of schools in Wales with reserves as a percentage of delegated schools expenditure at the end of 2014-15 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. 138 primary and 57 secondary schools had negative reserves at the end of March 2015. A further 177 primary and 1 secondary school 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>				All schools
	Negative	Less than 5%	Between 5% and 10%	Over 10%	
Nursery	3	7	3	4	17
Primary	138	613	434	177	1,362
Middle	1	3	1	1	6
Secondary	57	131	26	1	215
Special	7	15	16	5	43
<b>Total</b>	<b>206</b>	<b>769</b>	<b>480</b>	<b>188</b>	<b>1,643</b>

Source: Section 52 Outturn forms

Table 4 shows the total value of reserves as a percentage of delegated schools expenditure at the end of 2014-15. The total deficit for schools with negative reserves was £3 million for primary and £10 million for secondary schools. Reserves in schools with over 10% of their delegated expenditure amounted to £12 million for primary and £0.4 million for secondary schools.

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

Sector	<i>£ million</i>				All schools
	Negative	Less than 5%	Between 5% and 10%	Over 10%	
Nursery	-0.1	0.0	0.1	0.1	0.2
Primary	-2.9	15.8	23.1	12.2	48.2
Middle	-0.2	0.2	0.1	0.5	0.6
Secondary	-10.2	12.1	7.7	0.4	10.1
Special	-0.4	0.9	2.1	1.9	4.5
<b>Total</b>	<b>-13.8</b>	<b>29.0</b>	<b>33.2</b>	<b>15.2</b>	<b>63.6</b>

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 2014-15. 10% of primary schools and 27% of secondary schools had negative reserves. A further 13% of primary schools and 0.5% 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**

Sector	<i>per cent</i>			
	Negative	Less than 5%	Between 5% and 10%	Over 10%
Nursery	18	41	18	24
Primary	10	45	32	13
Middle	17	50	17	17
Secondary	27	61	12	0
Special	16	35	37	12
<b>Total</b>	<b>13</b>	<b>47</b>	<b>29</b>	<b>11</b>

Source: Section 52 Outturn forms

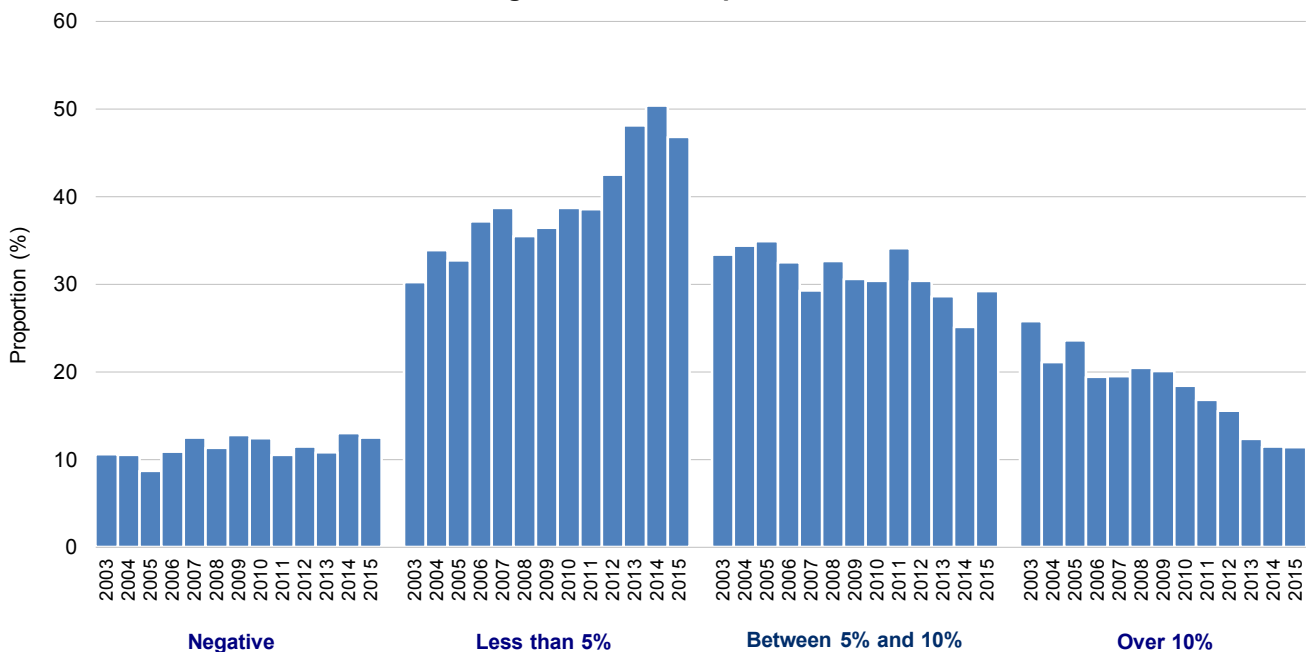
Table 6 shows the proportion of schools whose level of reserves is negative (i.e. a deficit), under 5%, between 5% and 10%, or greater than 10% of their delegated schools expenditure. Merthyr Tydfil had the highest proportion of schools with negative reserves (31%), whilst Newport had no schools with negative reserves. At the other end of the scale, Powys had the highest proportion of schools (30%) 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	11	22	43	24
Gwynedd	13	29	39	19
Conwy	1	49	39	10
Denbighshire	12	44	30	14
Flintshire	13	55	30	2
Wrexham	4	73	21	1
Powys	26	19	24	30
Ceredigion	7	39	29	25
Pembrokeshire	6	51	29	14
Carmarthenshire	18	40	27	14
Swansea	1	31	40	28
Neath Port Talbot	21	28	40	11
Bridgend	11	67	21	0
Vale of Glamorgan	5	71	16	8
Cardiff	17	62	21	1
Rhondda Cynon Taf	13	50	29	8
Merthyr Tydfil	31	62	7	0
Caerphilly	20	61	18	1
Blaenau Gwent	17	38	45	0
Torfaen	8	54	36	3
Monmouthshire	14	39	39	8
Newport	0	61	31	8
Wales	13	47	29	11
Lowest	0	19	7	0
Highest	31	73	45	30

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**

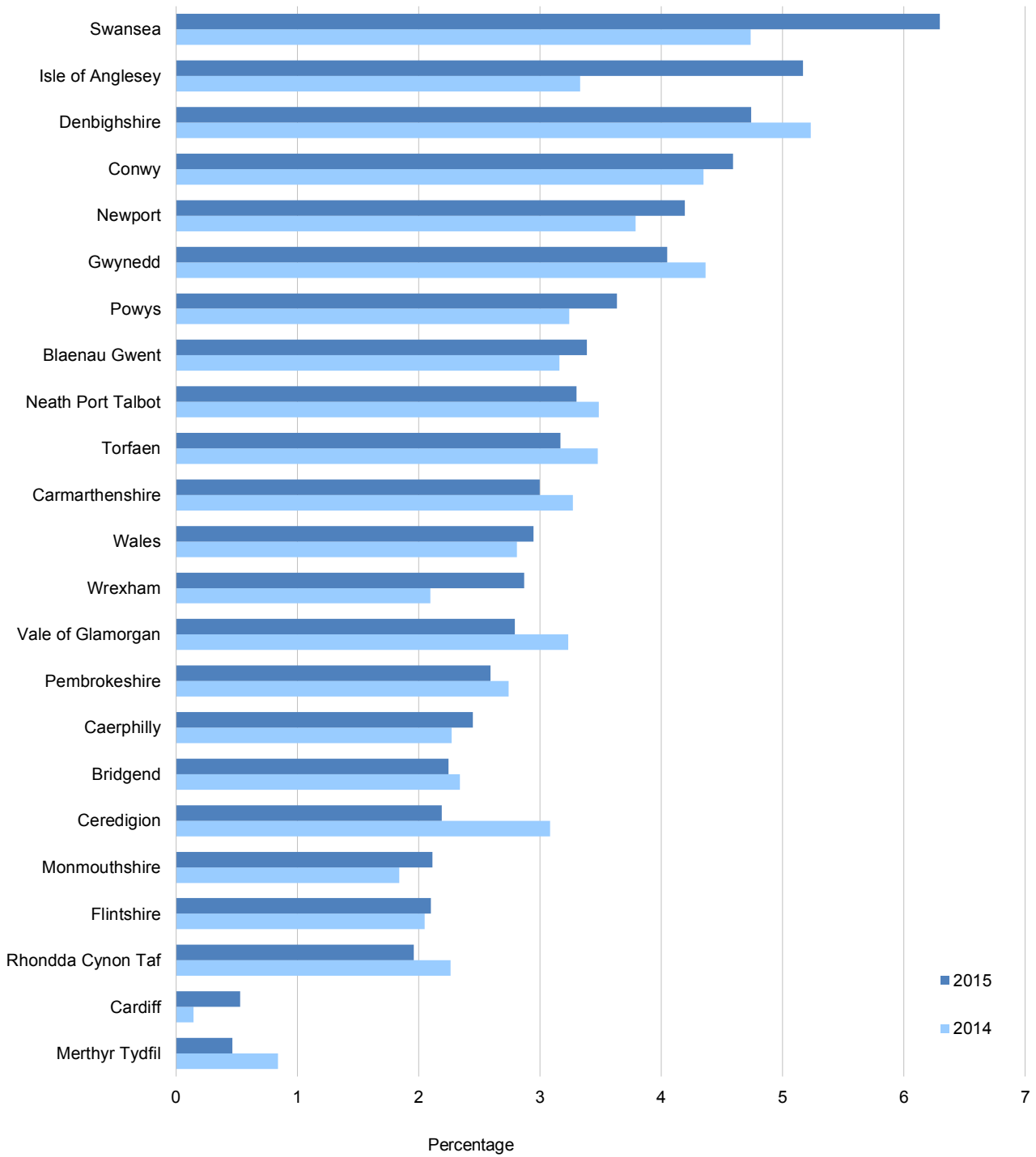


Table 7 shows the level of school reserves by local authority and school sector. The overall level of reserves were £48 million in primary schools and £10 million in secondary schools.

**Table 7 - Level of school reserves at 31 March 2015, 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	.	.	.	1.7	-0.0	1.7	.	.	.	1.0	-0.3	0.6	0.1	0.0	0.1	2.4
Gwynedd	.	.	.	2.7	-0.1	2.6	.	.	.	1.0	-0.2	0.8	0.1	-0.0	0.1	3.5
Conwy	.	.	.	2.1	-0.0	2.1	.	.	.	1.5	0.0	1.5	0.2	0.0	0.2	3.7
Denbighshire	.	.	.	1.3	-0.2	1.2	0.0	.	0.0	1.4	0.0	1.4	1.0	0.0	1.0	3.5
Flintshire	0.0	.	.	2.2	-0.1	2.1	.	.	.	0.4	-0.5	-0.1	0.3	0.0	0.3	2.3
Wrexham	0.0	.	0.0	2.0	-0.0	2.0	.	.	.	0.8	-0.1	0.6	0.0	-0.0	-0.0	2.6
Powys	.	.	.	3.1	-0.3	2.8	0.0	.	0.0	0.9	-0.6	0.3	0.3	-0.2	0.0	3.1
Ceredigion	.	.	.	1.2	-0.0	1.2	0.1	-0.2	-0.0	0.2	-0.3	-0.1	.	.	.	1.0
Pembrokeshire	.	.	.	2.1	-0.0	2.1	.	.	.	0.2	-0.2	-0.0	0.1	0.0	0.1	2.2
Carmarthenshire	0.0	.	0.0	3.0	-0.5	2.5	.	.	.	1.6	-0.3	1.3	0.2	0.0	0.2	3.9
Swansea	.	.	.	6.7	0.0	6.7	.	.	.	3.0	-0.2	2.8	0.2	0.0	0.2	9.8
Neath Port Talbot	.	.	.	2.4	-0.2	2.1	.	.	.	0.8	-0.2	0.5	0.1	-0.0	0.1	2.8
Bridgend	0.0	.	.	1.7	-0.1	1.6	.	.	.	1.0	-0.6	0.4	0.4	0.0	0.4	2.4
Vale of Glamorgan	0.1	.	0.1	1.9	-0.0	1.9	.	.	.	0.7	-0.0	0.7	0.1	0.0	0.1	2.7
Cardiff	0.1	-0.0	0.0	3.6	-0.6	3.0	.	.	.	0.8	-3.1	-2.3	0.5	0.0	0.5	1.3
Rhondda Cynon Taf	.	-0.0	-0.0	4.4	-0.0	4.3	0.5	.	0.5	0.8	-2.3	-1.6	0.5	-0.0	0.5	3.7
Merthyr Tydfil	.	-0.0	-0.0	0.4	-0.2	0.3	.	.	.	0.3	-0.3	-0.1	0.0	0.0	0.0	0.2
Caerphilly	.	.	.	1.9	-0.2	1.7	.	.	.	1.2	-0.4	0.8	0.6	0.0	0.6	3.1
Blaenau Gwent	.	.	.	1.3	-0.1	1.1	0.1	.	0.1	0.3	-0.0	0.2	0.1	0.0	0.1	1.7
Torfaen	0.0	.	0.0	1.4	-0.1	1.3	.	.	.	0.8	0.0	0.8	0.1	0.0	0.1	2.2
Monmouthshire	.	.	.	1.4	-0.1	1.3	.	.	.	0.2	-0.4	-0.2	0.0	-0.0	-0.0	1.1
Newport	0.0	.	0.0	2.6	0.0	2.6	.	.	.	1.6	0.0	1.6	0.1	0.0	0.1	4.4
Wales	0.3	-0.1	0.2	51.1	-2.9	48.2	0.8	-0.2	0.6	20.3	-10.2	10.1	4.9	-0.4	4.5	63.6

Source: Section 52 Outturn forms

. not applicable

## Technical Notes on Reserves Held by Schools

### 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 authorities. Data has been collated in this way from 2001. Prior to this, the data was not aggregated centrally to provide a Wales position.

### 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.

### Data quality

Wales collect 100% of returns from all twenty-two unitary authorities. We publish a [quality report](#) on Welsh Local Government Finance statistics.

### 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 in this release are available on 'StatsWales' (a free-to-use internet service that allows visitors to view, manipulate, create and download information from the most up to date and detailed official data in Wales). To access the data, please click on the following link: <https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Revenue/Delegated-School-Outturn>

→Local government

→Finance

→Revenue

→Delegated school outturn

### Further information

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

### Feedback

We welcome feedback on our statistics. If you have any comments or if you need more information, please contact us using the details below.

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