

SDR 188/2011

25 October 2011

## RESERVES HELD BY SCHOOLS IN WALES AT 31 MARCH 2011

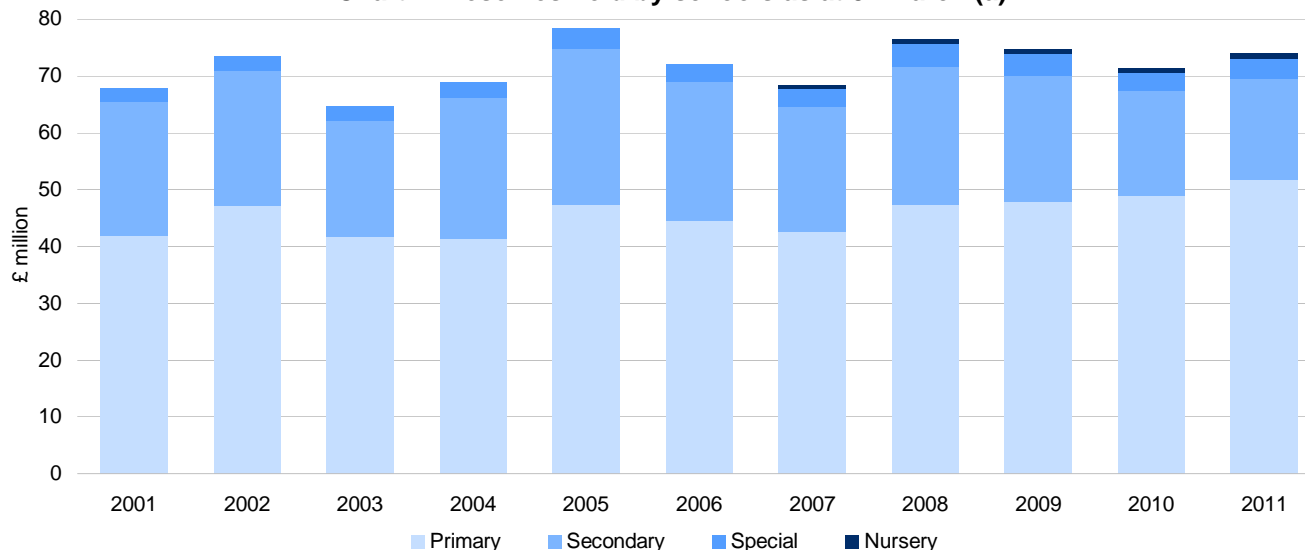
### Introduction

This statistical release provides an analysis of financial reserves held by schools in Wales for the periods 2009-10 and 2010-11. 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 £74 million at 31 March 2011, the equivalent of £163 per pupil (table 1). This is an increase of 3.5% over the previous year (table 2). Reserves in primary schools accounted for £52 million or 70% of the total (table 4).
- The level of reserves as a percentage of delegated schools expenditure was 3.8%, a slight increase over the previous year (table 2).
- Conwy had the highest level of reserves as a percentage of delegated school expenditure at 6.4% and Wrexham had the lowest at 1.3% (table 2 and chart 4).
- At 31 March 2011, 124 primary, 56 secondary and 6 special schools in Wales had negative reserves (i.e. deficits) totalling £13 million. The remaining 1,576 schools had positive reserves, 296 of which had reserves in excess of 10% of their total delegated expenditure (table 3 and 4).

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



(a) From 2007, nursery schools are identified separately on the S52 part 1 return.

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 2011 and the delegated schools expenditure during the 2010-11 financial year. Conwy recorded the highest value of reserves per pupil with £284 while Wrexham recorded the lowest with £54 per pupil.

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

Authority	2010-11 Delegated school expenditure (£ million)	Delegated school expenditure per pupil (£) (a)	School reserves at 31 March 2011 (£ million)	Reserves per pupil at 31 March 2011 (£) (a)
Isle of Anglesey	37.9	4,084	2.2	242
Gwynedd	74.7	4,457	4.5	268
Conwy	68.5	4,427	4.4	284
Denbighshire	66.6	4,351	1.6	103
Flintshire	86.9	3,790	2.8	124
Wrexham	75.2	4,142	1.0	54
Powys	84.2	4,400	2.6	137
Ceredigion	45.2	4,675	1.2	122
Pembrokeshire	78.1	4,355	4.0	221
Carmarthenshire	120.1	4,487	5.8	216
Swansea	139.4	4,195	3.6	108
Neath Port Talbot	91.2	4,606	3.1	156
Bridgend	94.7	4,266	4.5	204
Vale of Glamorgan	88.8	4,224	4.0	188
Cardiff	201.3	4,179	4.5	94
Rhondda Cynon Taf	164.9	4,182	6.4	162
Merthyr Tydfil	39.7	4,302	1.2	128
Caerphilly	111.2	3,956	6.8	242
Blaenau Gwent	44.8	4,551	1.5	153
Torfaen	65.0	4,204	2.7	172
Monmouthshire	49.9	4,293	1.0	82
Newport	92.3	3,998	4.7	202
Wales	1,920.4	4,243	73.9	163
Lowest		3,790		54
Highest		4,675		284

Source: Section 52 Outturn forms

(a) Calculated using provisional data. Full-time equivalent pupil numbers are calculated from the Pupil Level Annual School Census 2011. They are based on numbers at January 2011 so will not reflect changes throughout the year. They include pupils attending nursery, primary, secondary and special schools but exclude those attending pupil referral units.

**Chart 2: Reserves per pupil at 31 March 2011**

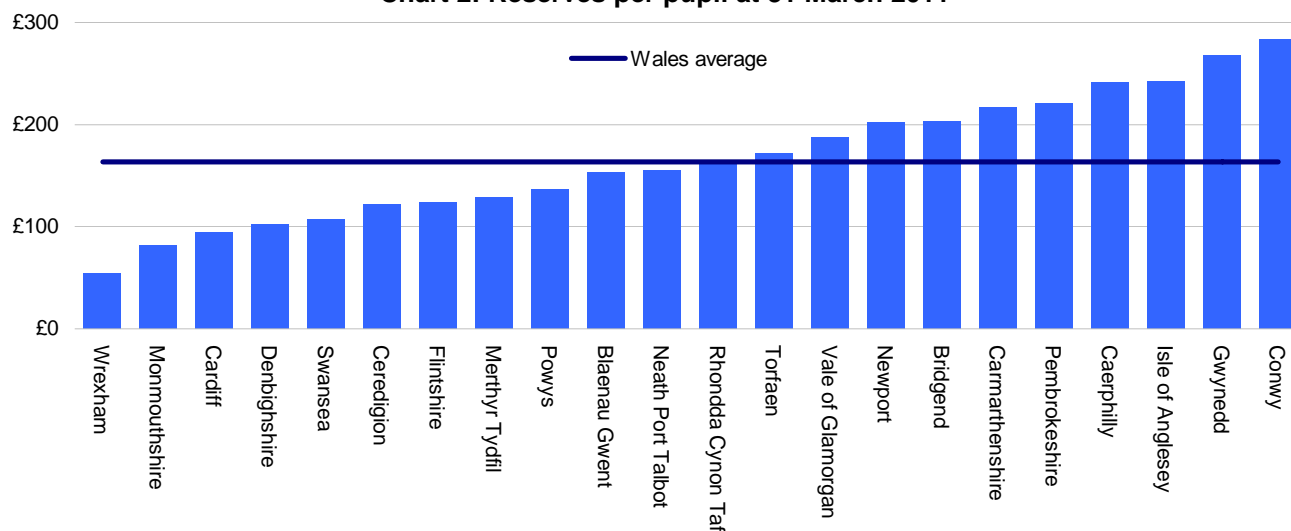


Table 2 shows the annual changes in school reserves. The authority with the highest aggregate level of school reserves at 31 March 2011 was Caerphilly with £6.8 million. The lowest was Monmouthshire with £1 million. Conwy had the highest level of reserves as a percentage of schools expenditure with 6.4%.

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

Authority	School reserves at 31 March				Reserves as a % of delegated school expenditure		
	2010	2011	Change		At 31 March		Percentage point change
	£ million	£ million	£ million	%	2010 %	2011 %	
Isle of Anglesey	3.1	2.2	-0.9	.	8.3	5.9	-2.4
Gwynedd	3.8	4.5	0.7	.	5.2	6.0	0.8
Conwy	4.5	4.4	-0.1	.	6.7	6.4	-0.3
Denbighshire	1.3	1.6	0.3	.	1.9	2.4	0.5
Flintshire	2.9	2.8	-0.1	.	3.4	3.3	-0.1
Wrexham	0.9	1.0	0.0	.	1.3	1.3	-0.0
Powys	2.5	2.6	0.1	.	3.1	3.1	0.0
Ceredigion	0.8	1.2	0.3	.	1.8	2.6	0.8
Pembrokeshire	3.9	4.0	0.1	.	4.9	5.1	0.2
Carmarthenshire	5.5	5.8	0.3	.	4.7	4.8	0.1
Swansea	3.9	3.6	-0.3	.	2.8	2.6	-0.2
Neath Port Talbot	3.4	3.1	-0.3	.	3.9	3.4	-0.5
Bridgend	4.3	4.5	0.3	.	4.6	4.8	0.2
Vale of Glamorgan	2.9	4.0	1.1	.	3.4	4.5	1.1
Cardiff	5.6	4.5	-1.0	.	2.8	2.3	-0.5
Rhondda Cynon Taf	5.6	6.4	0.7	.	3.5	3.9	0.4
Merthyr Tydfil	1.2	1.2	-0.0	.	3.1	3.0	-0.1
Caerphilly	6.8	6.8	-0.0	.	6.2	6.1	-0.1
Blaenau Gwent	0.8	1.5	0.7	.	1.8	3.4	1.6
Torfaen	2.3	2.7	0.3	.	3.7	4.1	0.4
Monmouthshire	1.3	1.0	-0.3	.	2.5	1.9	-0.6
Newport	4.0	4.7	0.7	.	4.4	5.1	0.7
Wales	71.4	73.9	2.5	3.5	3.8	3.8	0.1
Lowest					1.3	1.3	-2.4
Highest					8.3	6.4	1.6

Source: Section 52 Outturn forms

. not applicable

Table 3 shows the number of schools in Wales with reserves as a percentage of delegated schools expenditure at the end of 2010-11 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. 124 primary and 56 secondary schools had negative reserves at the end of March 2011. A further 266 primary and 11 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>				All schools
	Negative	Less than 5%	Between 5% and 10%	Over 10%	
Nursery	0	5	7	13	25
Primary	124	545	536	266	1,471
Secondary	56	115	41	11	223
Special	6	14	17	6	43
Total	186	679	601	296	1,762

Source: Section 52 Outturn forms

Table 4 shows the total value of reserves as a percentage of delegated schools expenditure at the end of 2010-11. 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 £17 million for primary and £4 million for secondary schools.

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

Sector	<i>£ million</i>				All schools
	Negative	Less than 5%	Between 5% and 10%	Over 10%	
Nursery	0	0	0	1	1
Primary	-3	11	26	17	52
Secondary	-10	13	11	4	18
Special	-1	1	2	1	3
Total	-13	25	39	23	74

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 2010-11. 8% of primary schools and 25% of secondary schools had negative reserves. A further 18% of primary schools and 5% of secondary schools had reserves greater than 10% of their delegated schools

**Table 5 - Proportion of schools with reserves as a percentage of delegated school expenditure**

Sector	<i>per cent</i>			
	Negative	Less than 5%	Between 5% and 10%	Over 10%
Nursery	0	20	28	52
Primary	8	37	36	18
Secondary	25	52	18	5
Special	14	33	40	14
Total	11	39	34	17

Source: Section 52 Outturn forms

The tables above can be combined to show that for example, 124 or 8% of primary schools had negative reserves totalling £3 million.

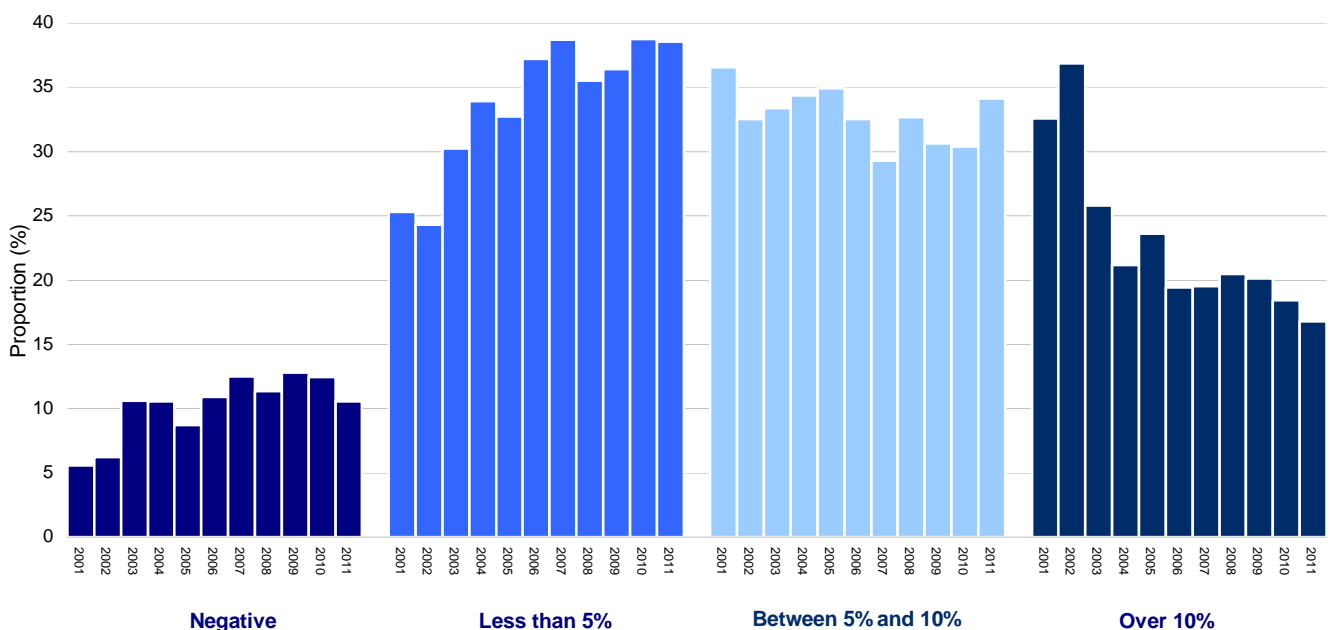
Table 6 shows the proportion of schools whose level of reserves is negative (i.e. a deficit), under 5%, between 5% and 10%, or greater than 10% of their delegated schools expenditure. Monmouthshire had the highest proportion of schools with negative reserves (26%), whilst Newport was the only authority that did not have any schools with negative reserves. At the other end of the scale, Gwynedd had the highest proportion of schools (30%) with reserves of over 10% with Wrexham having the lowest (1%).

**Table 6 - Proportion of all schools with reserves as a percentage of delegated school expenditure**

	<i>per cent</i>			
	Negative	Less than 5%	Between 5% and 10%	Over 10%
Isle of Anglesey	14	34	26	26
Gwynedd	7	30	33	30
Conwy	1	30	39	29
Denbighshire	11	51	27	11
Flintshire	13	42	36	9
Wrexham	14	72	14	1
Powys	21	28	27	24
Ceredigion	16	36	34	14
Pembrokeshire	3	37	35	25
Carmarthenshire	11	29	31	29
Swansea	13	49	28	9
Neath Port Talbot	12	35	45	8
Bridgend	12	42	36	9
Vale of Glamorgan	3	37	42	18
Cardiff	10	46	34	10
Rhondda Cynon Taf	11	40	34	15
Merthyr Tydfil	9	42	45	3
Caerphilly	3	32	40	24
Blaenau Gwent	20	26	34	20
Torfaen	5	33	51	12
Monmouthshire	26	33	28	13
Newport	0	43	48	8
Wales	11	39	34	17
Lowest	0	26	14	1
Highest	26	72	51	30

Source: Section 52 Outturn forms

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



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

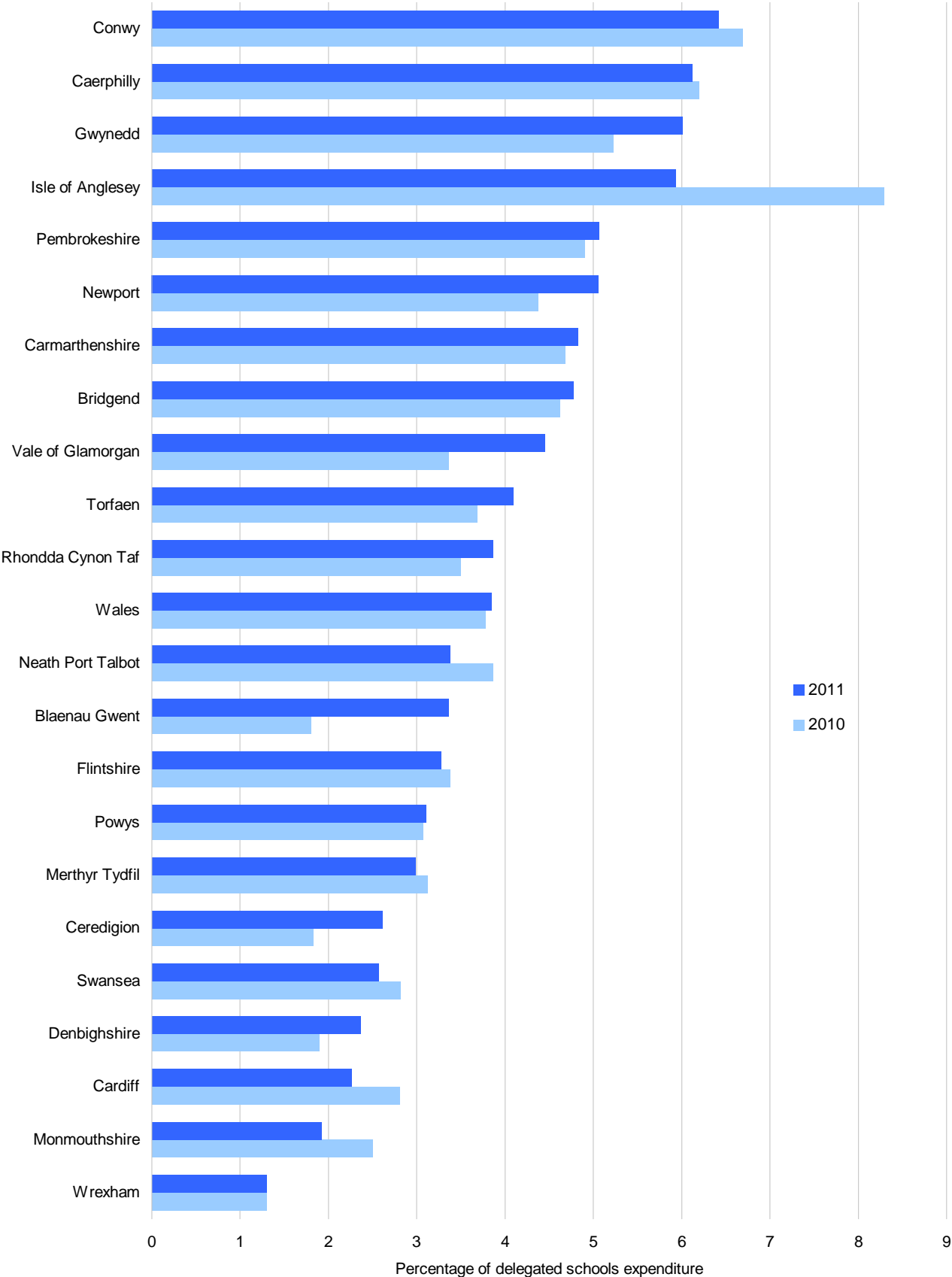


Table 7 shows the level of school reserves by local authority and school sector.

**Table 7 - Level of school reserves at 31 March 2011, by school sector**

Authority	Nursery	Primary	Secondary	Special	Total
Isle of Anglesey	.	1.1	1.0	0.2	2.2
Gwynedd	.	2.4	2.0	0.0	4.5
Conwy	.	2.5	1.7	0.1	4.4
Denbighshire	.	1.2	0.6	-0.2	1.6
Flintshire	0.0	2.1	0.5	0.3	2.8
Wrexham	0.0	1.5	-0.4	-0.1	1.0
Powys	.	2.1	0.2	0.3	2.6
Ceredigion	.	0.9	0.2	.	1.2
Pembrokeshire	.	2.6	1.2	0.2	4.0
Carmarthenshire	0.1	3.9	1.6	0.2	5.8
Swansea	.	3.5	0.0	0.1	3.6
Neath Port Talbot	.	2.6	0.3	0.2	3.1
Bridgend	0.1	1.8	2.1	0.5	4.5
Vale of Glamorgan	0.1	2.6	0.9	0.4	4.0
Cardiff	0.1	5.5	-1.5	0.5	4.5
Rhondda Cynon Taf	0.1	4.0	1.7	0.5	6.4
Merthyr Tydfil	0.1	1.0	0.1	0.1	1.2
Caerphilly	.	3.9	2.7	0.2	6.8
Blaenau Gwent	.	1.4	0.1	0.1	1.5
Torfaen	0.1	1.7	0.9	-0.1	2.7
Monmouthshire	.	1.1	-0.1	-0.0	1.0
Newport	0.1	2.6	1.9	0.1	4.7
Wales	0.9	51.9	17.8	3.4	73.9

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 use the following site: [www.statswales.wales.gov.uk](http://www.statswales.wales.gov.uk) then:

- 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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