

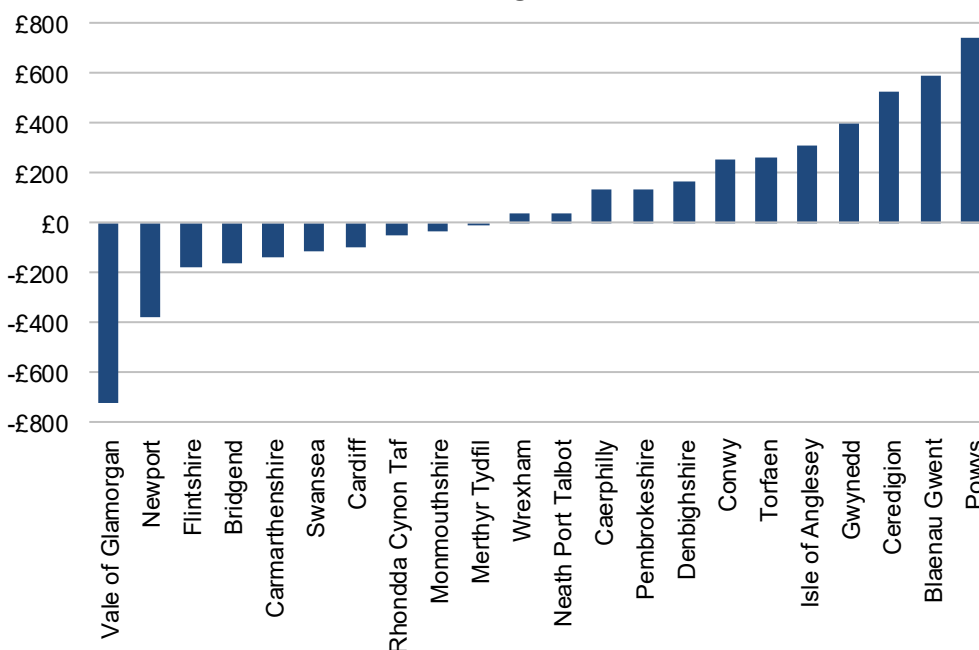
## Local Authority Budgeted Expenditure on Schools: 2021-22

28 July 2021  
SB 23/2021

### Key points

- Schools expenditure is budgeted to be £2,913 million, an increase of 3.2% over the previous year.
- Schools expenditure per pupil is budgeted to be £6,387, a year-on-year increase of 3.0% or £185.
- The budget per pupil can be broken down into £5,325 per pupil delegated to schools and £1,062 per pupil retained for centrally funded school services.
- The funding delegated to schools is budgeted to be £2,429 million. The amount of funding that local authorities delegate directly to schools ranges between 77% and 89% of overall schools budgeted expenditure.
- 83.4% of the total schools budgeted expenditure is delegated directly to schools, a decrease of 0.3 of a percentage point compared to the previous year.

**Chart 1: Schools budgeted expenditure per pupil: difference from the Wales average, 2021-22**



### About this release

This statistical bulletin analyses the resources that local authorities have budgeted to make available for education and school services in the financial year prior to March 2022.

Most budgets and forecasts were set excluding any extra Covid-19 grants from central government.

It is likely that there will be more differences between budget and outturn figures than in a typical year.

Details of individual school budgets can be found on the [StatsWales](https://stats.wales.gov.uk/) website.

### In this release

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Net revenue expenditure is the amount of expenditure which is supported by council tax and general support from central government, net of specific grants, plus (or minus) any appropriations from (or to) financial reserves. Table 1 shows Bridgend has the largest percentage increase in education net revenue expenditure at 5.1% whilst Ceredigion has the smallest increase of 1.2%.

**Table 1: Budgeted net revenue expenditure on education (a)**

	<i>£ thousand</i>			
			Change in	Percentage
	2020-21	2021-22	2021-22 over 2020-21	
			change	
Isle of Anglesey	55,148	57,114	1,966	3.6
Gwynedd	98,705	101,770	3,064	3.1
Conwy	85,585	89,437	3,852	4.5
Denbighshire	88,218	91,652	3,434	3.9
Flintshire	119,409	124,408	4,999	4.2
Wrexham	106,423	109,399	2,976	2.8
Powys	102,837	105,646	2,809	2.7
Ceredigion	56,557	57,232	676	1.2
Pembrokeshire	96,140	99,092	2,952	3.1
Carmarthenshire	147,133	153,180	6,047	4.1
Swansea	182,656	189,396	6,740	3.7
Neath Port Talbot	113,060	116,987	3,926	3.5
Bridgend	119,840	125,938	6,098	5.1
Vale of Glamorgan	110,902	115,597	4,695	4.2
Cardiff	285,412	296,218	10,806	3.8
Rhondda Cynon Taf	211,114	214,453	3,339	1.6
Merthyr Tydfil	51,229	53,255	2,026	4.0
Caerphilly	154,284	158,150	3,865	2.5
Blaenau Gwent	54,192	55,979	1,787	3.3
Torfaen	80,562	83,300	2,738	3.4
Monmouthshire	62,380	63,824	1,444	2.3
Newport	129,626	136,115	6,489	5.0
<b>Wales</b>	<b>2,511,413</b>	<b>2,598,142</b>	<b>86,729</b>	<b>3.5</b>

Source: RA/Section 52 education budget statements

(a) The figures are on a 'net revenue' basis, i.e. excluding expenditure funded by specific government grants. The data includes all school and non-school expenditure.

Table 2 shows that Bridgend and Denbighshire have the largest increases in schools budgeted expenditure of 4.9%. Carmarthenshire has the smallest increase at 0.7%.

**Table 2: Schools budgeted expenditure (a)**

	<i>£ thousand</i>			
	Schools budgeted expenditure			
			Change in	Percentage
	2020-21	2021-22	2021-22 over 2020-21	change
Isle of Anglesey	61,604	63,411	1,807	2.9
Gwynedd	109,289	112,460	3,172	2.9
Conwy	97,255	101,955	4,700	4.8
Denbighshire	96,956	101,720	4,764	4.9
Flintshire	134,666	139,847	5,181	3.8
Wrexham	115,197	119,587	4,390	3.8
Powys	113,328	117,194	3,866	3.4
Ceredigion	63,671	64,779	1,108	1.7
Pembrokeshire	106,559	109,984	3,425	3.2
Carmarthenshire	168,518	169,763	1,244	0.7
Swansea	208,611	212,859	4,248	2.0
Neath Port Talbot	126,051	130,496	4,445	3.5
Bridgend	137,164	143,915	6,751	4.9
Vale of Glamorgan	123,569	128,419	4,850	3.9
Cardiff	329,845	341,549	11,704	3.5
Rhondda Cynon Taf	239,377	244,785	5,407	2.3
Merthyr Tydfil	54,804	57,031	2,227	4.1
Caerphilly	169,053	173,262	4,208	2.5
Blaenau Gwent	58,455	60,993	2,537	4.3
Torfaen	87,956	90,822	2,866	3.3
Monmouthshire	69,784	71,321	1,536	2.2
Newport	150,446	156,959	6,513	4.3
<b>Wales</b>	<b>2,822,160</b>	<b>2,913,110</b>	<b>90,950</b>	<b>3.2</b>

Source: RA/Section 52 education budget statements

(a) Includes all expenditure on schools i.e. the delegated/devolved schools budget and all expenditure by the LEA on behalf of schools. Covers all elements of LEA spending that relate to school provision, i.e. school budget plus the LEA budget, including central administration of the LEA, less spending on home to college transport and further education and training for young persons and adults. The figures include the cost of educating pupils with statements of special educational needs who are educated out of county.

Table 3 shows delegated schools budgets increased by 2.8% compared with the previous year. Torfaen has the highest percentage increase at 4.2%. Home to school transport costs have an effect on how much an individual authority can delegate to schools so delegation rates with and without these costs are shown.

**Table 3: Delegated School Budget**

	<i>£ thousand</i>					
	Delegated schools budget (a)					Memorandum: Delegation rate excluding home to school transport
			Change in	Delegation		
	2020-21	2021-22	2021-22 over 2020-21	Percentage change	rate (b) 2021-22	
Isle of Anglesey	50,517	52,034	1,517	3.0	82.1%	85.6%
Gwynedd	90,407	92,918	2,511	2.8	82.6%	86.0%
Conwy	80,443	83,815	3,371	4.2	82.2%	86.6%
Denbighshire	82,823	85,519	2,696	3.3	84.1%	89.2%
Flintshire	115,300	119,525	4,225	3.7	85.5%	88.6%
Wrexham	97,639	100,575	2,937	3.0	84.1%	88.4%
Powys	86,703	90,006	3,304	3.8	76.8%	83.8%
Ceredigion	49,948	50,713	765	1.5	78.3%	84.2%
Pembrokeshire	88,454	91,021	2,567	2.9	82.8%	88.6%
Carmarthenshire	136,586	139,909	3,323	2.4	82.4%	87.9%
Swansea	174,722	177,656	2,934	1.7	83.5%	87.4%
Neath Port Talbot	103,138	106,454	3,315	3.2	81.6%	86.0%
Bridgend	117,910	121,963	4,053	3.4	84.7%	88.8%
Vale of Glamorgan	108,275	112,478	4,203	3.9	87.6%	90.2%
Cardiff	296,437	304,040	7,603	2.6	89.0%	91.1%
Rhondda Cynon Taf	195,634	200,989	5,356	2.7	82.1%	86.0%
Merthyr Tydfil	46,051	47,337	1,286	2.8	83.0%	86.7%
Caerphilly	136,213	137,989	1,776	1.3	79.6%	83.0%
Blaenau Gwent	50,092	52,102	2,010	4.0	85.4%	88.6%
Torfaen	72,285	75,332	3,048	4.2	82.9%	85.3%
Monmouthshire	57,626	57,033	-593	-1.0	80.0%	86.3%
Newport	125,237	129,221	3,984	3.2	82.3%	85.2%
<b>Wales</b>	<b>2,362,440</b>	<b>2,428,629</b>	<b>66,189</b>	<b>2.8</b>	<b>83.4%</b>	<b>87.3%</b>

Source: RA/Section 52 education budget statements

- (a) Figures are on a 'gross' basis, i.e. including funding from all sources. This is the amount of money the school receives through delegated funding from the LEA plus any specific government grants that have also been devolved to individual schools.
- (b) The delegation rate is calculated by dividing the amounts delegated to schools by the gross schools budgeted expenditure. Delegation rates will vary based on the services provided centrally by local authorities.

Cardiff has the highest delegation rate at 89.0%. Powys has the lowest delegation rate at 76.8% mainly due to high home to school transport costs which cannot be delegated.

**Chart 2: Delegation rates: percentage point difference from the Wales average, 2021-22**

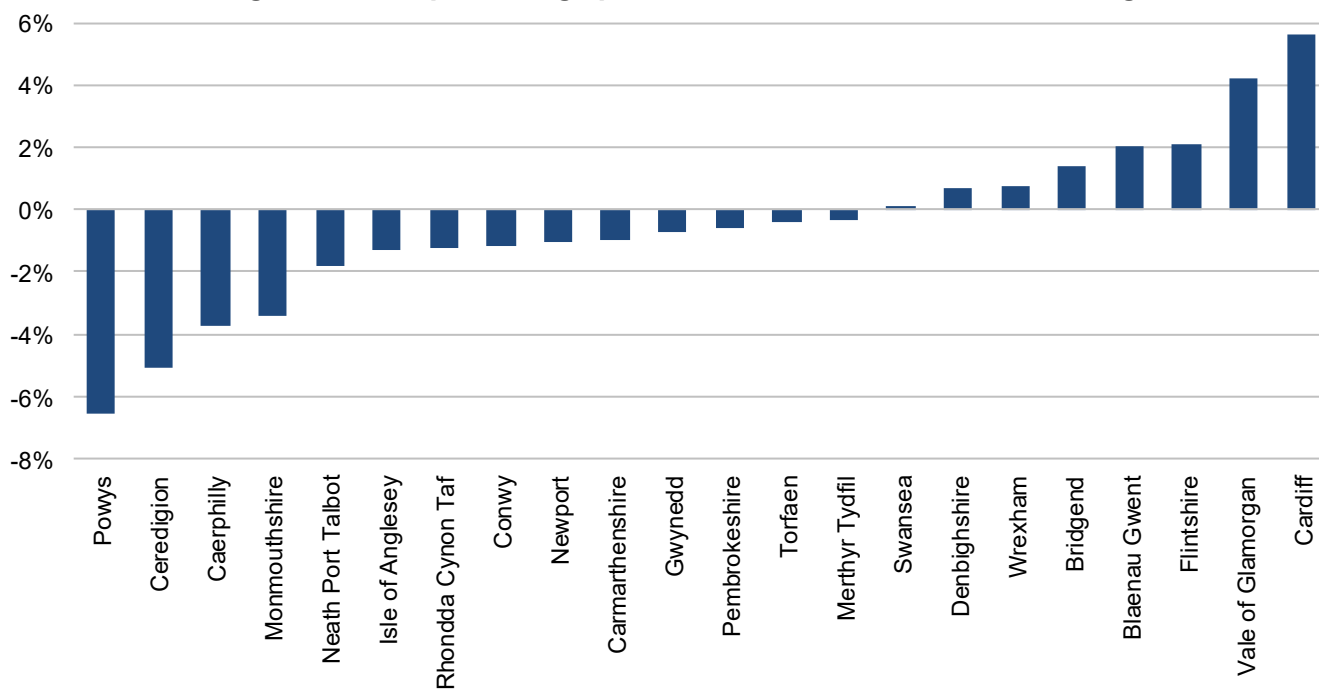
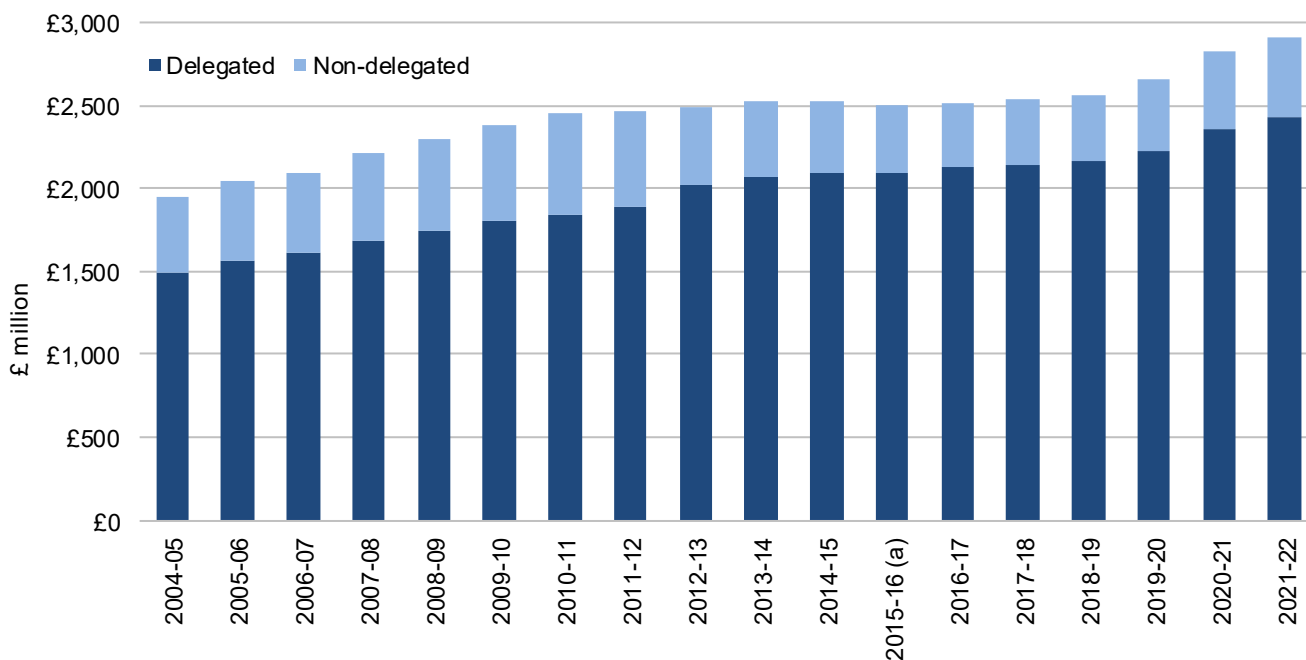


Chart 3 shows that schools budgeted expenditure is to increase by 3.2% in 2021-22.

**Chart 3: Breakdown of schools budgeted expenditure over time**



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

**Table 4: Centrally funded schools budgets, 2021-22 (a)**

	<i>£ per pupil</i>												Memo: Centrally funded schools budget (£ thousand)	
	Schools budget					LEA budget								Total centrally funded schools budget
	Special educational needs (b)	Inter authority recoupment	Staff	Other schools budget	Capital expenditure charged to revenue account	Special educational needs	School improvement	Access to education (excluding transport)	Home to school transport	Strategic management	Other LEA budget			
Isle of Anglesey	284	27	1	130	0	14	57	57	279	330	22	1,201	11,377	
Gwynedd	166	22	3	180	79	100	75	75	270	207	0	1,179	19,542	
Conwy	203	21	0	354	0	28	65	48	338	125	0	1,182	18,140	
Denbighshire	159	-34	24	209	0	31	44	124	377	111	0	1,044	16,202	
Flintshire	311	102	0	58	0	36	60	53	217	64	0	902	20,322	
Wrexham	161	-22	45	361	0	9	21	38	313	64	32	1,022	19,012	
Powys	255	-13	2	376	0	63	50	84	595	243	0	1,655	27,188	
Ceredigion	301	-35	0	218	0	33	115	191	482	196	0	1,502	14,066	
Pembrokeshire	104	113	0	138	0	56	106	43	427	137	0	1,125	18,963	
Carmarthenshire	128	-10	4	182	0	103	105	35	388	165	0	1,099	29,854	
Swansea	371	29	69	57	0	59	35	103	280	34	0	1,038	35,203	
Neath Port Talbot	3	65	9	215	0	262	115	66	334	107	9	1,184	24,043	
Bridgend	182	-2	1	156	0	55	33	120	282	123	0	950	21,952	
Vale of Glamorgan	250	-35	1	88	0	75	42	18	166	85	12	703	15,940	
Cardiff	113	68	4	83	0	11	34	151	143	84	0	691	37,509	
Rhondda Cynon Taf	154	51	6	336	0	72	12	124	284	94	0	1,133	43,795	
Merthyr Tydfil	430	52	15	38	0	67	56	23	269	130	5	1,085	9,694	
Caerphilly	298	78	28	317	0	73	62	65	261	147	0	1,327	35,273	
Blaenau Gwent	269	-34	0	11	14	52	111	175	249	120	51	1,017	8,891	
Torfaen	77	102	1	169	0	50	97	186	183	270	0	1,135	15,490	
Monmouthshire	180	39	0	213	0	54	51	40	465	231	0	1,273	14,288	
Newport	187	85	0	95	0	14	0	157	200	218	106	1,062	27,738	
<b>Wales</b>	<b>197</b>	<b>37</b>	<b>12</b>	<b>179</b>	<b>3</b>	<b>59</b>	<b>53</b>	<b>94</b>	<b>286</b>	<b>131</b>	<b>10</b>	<b>1,062</b>	<b>484,481</b>	
Minimum	3	-35	0	11	0	9	0	18	143	34	0	691		
Maximum	430	113	69	376	79	262	115	191	595	330	106	1,655		

Source: RA/Section 52 education budget statements

(a) Includes all expenditure incurred by the LEA spent supporting schools. This is the total LEA expenditure outside of the delegated/devolved school budget.

(b) Figures include the cost of educating pupils with statements of special educational needs who are educated out of county. Expenditure on pupil referral units is included, however the pupil numbers are not included in the calculation of 'spend per pupil' as they are not available from the section 52 return. Please see glossary for definitions.

Table 5 shows the total schools budgeted expenditure per pupil. Powys has the highest spend per pupil at £7,132 whilst the Vale of Glamorgan has the lowest at £5,661. Torfaen has the largest increase in spend per pupil over the previous year of 6.6%. Carmarthenshire has the smallest increase of 0.7%.

**Table 5: Total schools budgeted expenditure per pupil, 2021-22**

	Delegated schools budget						Schools budgeted expenditure			
	Nursery	Primary	Middle	Secondary	Special	All sectors (a)	Centrally funded schools budget (a)	(a)		
								2020-21	2021-22	Percentage change
Isle of Anglesey	.	5,052	.	5,698	19,430	5,493	1,201	6,594	6,694	1.5
Gwynedd	.	5,178	5,794	5,633	20,496	5,604	1,179	6,605	6,783	2.7
Conwy	.	4,766	.	5,758	21,117	5,461	1,182	6,316	6,643	5.2
Denbighshire	.	4,656	5,471	5,872	21,322	5,511	1,044	6,327	6,555	3.6
Flintshire	.	4,937	.	5,456	19,956	5,307	902	5,925	6,209	4.8
Wrexham	16,326	4,923	.	5,678	18,429	5,404	1,022	6,138	6,426	4.7
Powys	.	4,857	5,823	5,471	22,985	5,478	1,655	6,884	7,132	3.6
Ceredigion (b)	.	4,852	5,798	5,953	.	5,413	1,502	6,740	6,915	2.6
Pembrokeshire	.	4,876	4,984	5,828	22,991	5,400	1,125	6,325	6,525	3.2
Carmarthenshire	5,106	4,688	.	5,468	29,680	5,151	1,099	6,208	6,251	0.7
Swansea	.	4,755	.	5,585	25,556	5,236	1,038	6,131	6,274	2.3
Neath Port Talbot	.	4,689	5,183	5,489	22,854	5,243	1,184	6,207	6,427	3.6
Bridgend	.	4,475	.	5,493	26,266	5,277	950	5,929	6,227	5.0
Vale of Glamorgan	8,912	4,310	4,617	4,817	33,347	4,958	703	5,554	5,661	1.9
Cardiff	8,955	4,989	.	5,873	23,391	5,601	691	6,157	6,293	2.2
Rhondda Cynon Taf	.	4,630	5,269	5,399	19,901	5,201	1,133	6,246	6,334	1.4
Merthyr Tydfil	.	4,909	.	5,163	20,540	5,296	1,085	6,124	6,381	4.2
Caerphilly	.	4,747	5,662	5,372	30,022	5,191	1,327	6,350	6,517	2.6
Blaenau Gwent	.	5,453	5,746	5,694	25,131	5,962	1,017	6,628	6,980	5.3
Torfaen	.	4,930	.	5,886	27,916	5,518	1,135	6,244	6,653	6.6
Monmouthshire	.	4,805	.	5,451	.	5,082	1,273	6,152	6,355	3.3
Newport	8,534	4,476	.	5,149	24,460	4,945	1,062	5,888	6,007	2.0
<b>Wales</b>	<b>8,379</b>	<b>4,781</b>	<b>5,397</b>	<b>5,542</b>	<b>23,551</b>	<b>5,325</b>	<b>1,062</b>	<b>6,203</b>	<b>6,387</b>	<b>3.0</b>
Minimum	5,106	4,310	4,617	4,817	18,429	4,945	691	5,554	5,661	0.7
Maximum	16,326	5,453	5,823	5,953	33,347	5,962	1,655	6,884	7,132	6.6

Source: RA/Section 52 education budget statements

(a) The £ per pupil figures shown here are an average across all sectors.

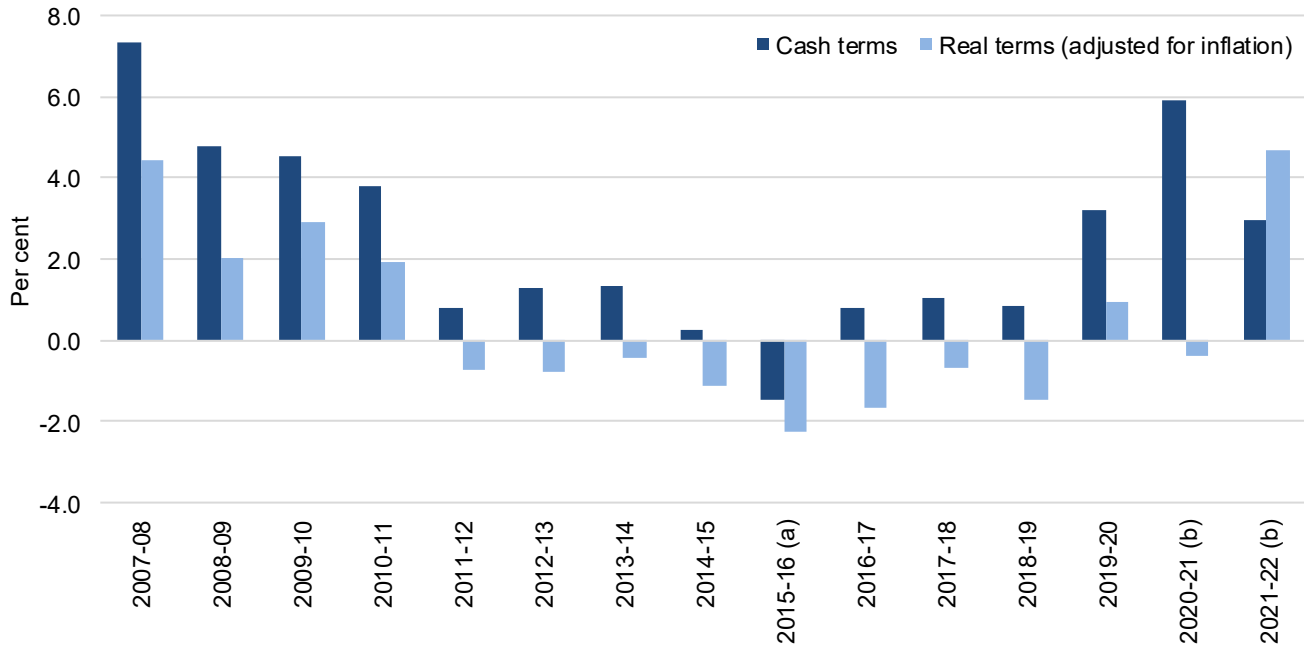
(b) There are no special schools within Ceredigion or Monmouthshire, although the LAs have classes within mainstream education which cater for pupils with statements of special educational needs.

**Chart 4: Breakdown of schools budgeted expenditure, 2021-22 (£ million)**



Chart 5 shows the percentage change over time in school budgets per pupil in cash and real terms. Over the past 10 years, school budgets have been increasing in cash terms in most years. The 4.7% increase in real terms in 2021-22 represents the largest real terms increase per pupil since 2007-08 but this figure should be treated with caution due to the impact of the Covid-19 pandemic.

**Chart 5: Percentage change in school budgets per pupil over time: cash and real terms (2020-21 prices)**



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

(b) The real terms data for 2020-21 onwards should be treated with caution due to the impact of the Covid-19 pandemic on Gross domestic product (GDP).

## Comparison with England

In January 2012 we published a [statistical article](#) explaining why the Wales data on school funding cannot be compared with England. This situation arose due to the rollout of Academies in England and the separate funding and data arrangements that followed. The [Chief Statistician published an update on this issue in March 2015](#).

In 2018, the Institute for Fiscal Studies (IFS) [published a paper comparing Wales and England school expenditure per pupil](#) having identified a new data source that enabled academies and maintained schools data in England to be combined and thus enabled a comparison of trends with Wales. Whilst there still may be some issues in the comparability of the data at a detailed level, we worked with the IFS researchers to consider their methods and believe it is the most robust comparison that currently exists of trends in recent years. It is important to note that the IFS analysis is on a different basis to our previous statistical publications and therefore cannot be directly compared.

The IFS report that school funding per pupil in England has fallen at a faster rate than in Wales over the last few years largely due to the growth in pupil numbers in England.

The latest UK comparisons have been included in section 3.3 of the [latest IFS publication on education spending in England](#).



# Glossary

## Data sources

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils.

The numbers of pupils used for the calculations are based on full-time equivalent pupil numbers in nursery, primary, secondary and special schools, as shown in S52 Part 1 returns, i.e. the pupil numbers on which Local Authorities (LAs) based their budgets.

The real terms data has been calculated using the [GDP deflators published by the Treasury](#).

## Background

### Sources of funding

Local authority budgets for education services are funded mainly from shares of revenue support grant, council tax and redistributed non-domestic rates. In addition, funding is provided through specific grants provided by the Welsh Government, including grants for post-16 provision in schools. The grant for post-16 provision in schools forms part of core funding for schools and is part of a local authority's schools budget.

The provisions of the Education Act 2002 brought into force for financial year 2004-05 through the "LEA Budget, Schools Budget and Individual Schools Budget (Wales) Regulations 2003" require local authorities to allocate expenditure to 3 budgets. These are: **LEA budget** (covers central LA functions involved in Additional Learning Needs; school improvement; access to education; further education and training for young persons and adults and strategic management - as set out in Schedule 1 to the 2003 Regulations), **the schools budget** (covers expenditure directly aimed at supporting schools and comprises of expenditure on services for which the LA retains funding centrally, such as: Additional Learning Needs services, school meals and milk and the **Individual Schools Budget** or funding delegated/devolved to schools.

To focus comparisons, non-school expenditure such as further education and training for young persons and adults, youth service and home to college transport have been excluded throughout with the exception of table 1 which shows net revenue expenditure on total education i.e. all school and non-school expenditure.

The figure below shows the different strands of education expenditure within local authorities. For the purposes of this schools release, we focus on the first 3 strands and ignore any non-school expenditure (except in table 1 which shows the net revenue budget for total education).

$$\begin{aligned} &\text{Delegated/devolved school budget (also called the individual school budget)} \\ &\quad + \\ &\quad \text{School budget (held by LEA)} \\ &\quad + \\ &\quad \text{LEA budget spent on schools (held by LEA)} \\ &\quad = \\ &\quad \textbf{Total school budget} \\ &\quad + \\ &\quad \text{LEA budget spent on non-school services} \\ &\quad = \\ &\quad \textbf{Total education budget} \end{aligned}$$

## **Flying Start expenditure**

For 2015-16 onwards, authorities were asked to report flying start consistently and class all related expenditure as Social Services rather than Education.

## **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 and beyond; assisting in research in public expenditure issues; economic analysis.

### **Accuracy**

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils. The returns relate to the financial year.

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.

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.

Once we receive the data, it goes through further 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.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

### **Timeliness and punctuality**

The data collection is carried out between April and June. The data is published in July, this allows time to collect, collate and validate the data.

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

### **Accessibility and clarity**

The 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. 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.

Data on school budgets are also available for [England](#) and [Scotland](#). The council tax system does not apply to Northern Ireland.

### **Impact of Covid-19**

The data collection period for this release ran from mid-February and had a deadline in April. Data was received up until July. Most authorities chose to budget excluding Covid-19 grants from central government due to the unpredictable nature of the expenditure for the year ahead.

It is likely that there will be more differences between budget and outturn figures than in a typical year.

### **Well-being of Future Generations Act (WFG)**

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being 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 Well-being goals, and (b) lay a copy of the national indicators before Senedd Cymru. The 46 national indicators were laid in 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.

## Further details

The document is available at: <https://gov.wales/local-authority-budgeted-expenditure-schools>

Further data is available on our [StatsWales website](#):

→Local Government	→Finance	→Revenue	→Education
→Local Government	→Finance	→Revenue	→Budgets
→Local Government	→Finance	→Revenue	→Delegated Schools Budgets

Individual school level data is also available from the [My Local School website](#).

Data on school budgets are also available for [England](#) and [Scotland](#).

## Open data

The data is also accessible directly via the StatsWales OData service. Links to data and metadata can be found below each view on the StatsWales website within the 'Open Data' tab.

## Next update

July 2022 - Statistical first release and StatsWales update for 2022-23.

## 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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