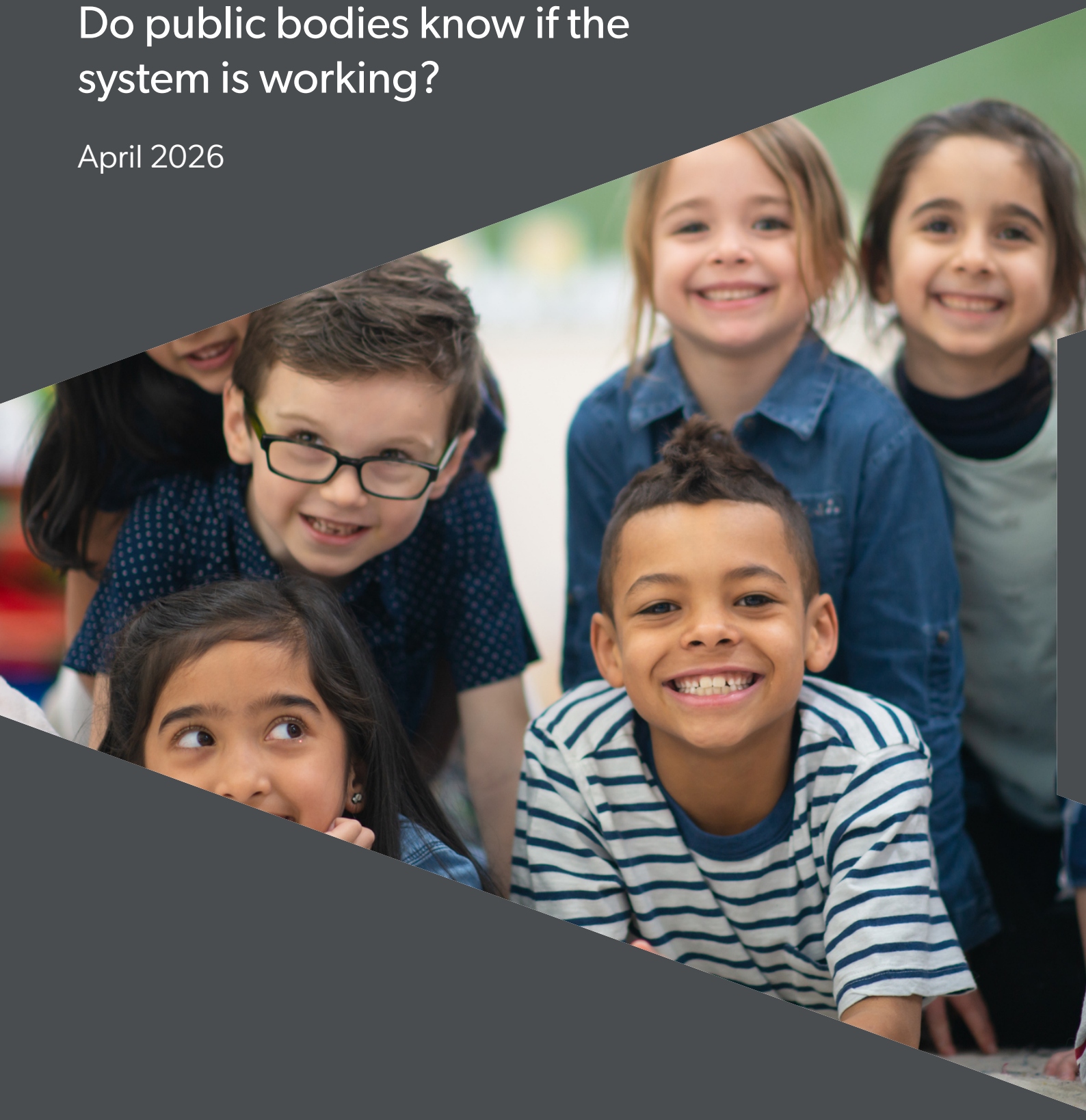


Additional Learning Needs

Do public bodies know if the system is working?

April 2026



We have prepared this report under section 145A(1) of the Government of Wales Act 1998 and section 41(3) of the Public Audit (Wales) Act 2004, and present it to the Senedd under section 145A(6) of the 1998 Act.

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Foreword

Children and young people with Additional Learning Needs (ALN) include some of the most vulnerable people in society. The system that supports them is vital in helping them fulfil their potential. That system involves different tiers of government and various front-line services.

This report does not get into the detail of that front-line support, although it draws on wider research and external review. Our focus has been on whether public bodies know enough about learners with ALN, including current and future demand. Also, if there is a clear picture of the workforce that supports learners with ALN, relevant spending, the way the system is working generally, and outcomes for learners.

The story that has emerged is one of uncertainty because of gaps in key data. Without a better understanding of these issues, it is difficult to say whether the system is working as well as it could for the learners it supports.

This is even more important because we know that the spending involved in supporting learners with ALN has been increasing, putting pressure on wider budgets. While we cannot put a firm figure on it, the sums that we can more easily identify suggest current annual spending approaching £1 billion. The true figure will be higher.

This picture is not unique to Wales – our audit colleagues in other parts of the UK have highlighted similar issues in recent years. I also recognise that the Welsh Government is working with others on various fronts to improve the system and the data that supports it. My recommendations focus on the Welsh Government's leadership role, but it is just one part of a bigger machine and cannot change everything itself.

There has been a significant amount of work involved in efforts to reform the system for the better over recent years. However, the system remains under strain and there is still a lot more that can be done to ensure it does as well as it can for our children and young people, both now and for future generations.



Adrian Crompton

Auditor General for Wales

Audit snapshot

What we looked at

- 1 This report is about the system that supports people with Additional Learning Needs (ALN) in Wales.
- 2 The Additional Learning Needs and Education Tribunal (Wales) Act 2018 (the Act) introduced a new system to help learners with ALN. The aim was to create a more integrated, collaborative, and person-centred system.
- 3 We looked at whether public bodies understand ALN demand, workforce capacity and skills, costs, and outcomes. We focused mainly on the Welsh Government and councils, and their remit in relation to ALN within schools.

Why this is important

- 4 Children and young people with ALN can have a broad range of differing needs. Whatever their needs, the ALN system should help overcome barriers so that learners can reach their full potential.
- 5 Before the new system, there was no statutory protection around the support for learners not yet in education. The Act extended provision to learners aged 0-25. And it replaced two separate systems, one helping learners up to age 16 with Special Educational Needs (SEN) and another for post-16 learners with learning difficulties or disabilities. The old and new systems ran in parallel through a phased transition between September 2021 and August 2025.
- 6 A key change has been the new statutory Individual Development Plan (IDP). The IDP replaced non-statutory SEN support – school action, school action plus – and statutory statements of SEN. Previously, statements were reserved for a relatively small group with the highest needs. But the new system gives every learner with ALN an IDP.
- 7 When introducing the Act, the Welsh Government said the previous system was ‘complex, bewildering and adversarial’. However, several reviews have found that challenges remain within the new system. We refer to evidence from various other sources in this report.

What we have found

- 8 We found that the system is under strain and facing challenges that threaten its sustainability. Public bodies do not have a complete picture of demand, costs, and outcomes so they do not have enough information for effective planning and budgeting, and with which to assess value for money. Ultimately, we have concerns about the current performance of the system in supporting learners to meet their full potential.
- 9 We came to this view because:
 - the system does not have good enough data to understand the extent of growing demand and complexity;
 - patchy workforce data limits the system's understanding of a range of capacity and skills challenges;
 - public bodies do not have a good enough understanding of ALN costs, and we have concerns about the system's financial sustainability; and
 - the goals of the ALN system are clear but there is only a limited picture of whether it is delivering good outcomes for learners and the system remains adversarial despite evidence of some improvement.

What we recommend

- 10 Our recommendations focus on improving data about learners with ALN and the workforce, making the cost of support for learners more transparent, and collecting data on outcomes. Our aim is to support better long-term planning and to ensure that support for learners with ALN is having the desired impact.
- 11 Our recommendations focus on the Welsh Government and its role as an enabler of change at a national level. Nevertheless, a wide range of public bodies will need to be involved if our recommendations are to be implemented successfully. They do, therefore, have wider relevance. Proposals that the Welsh Government has consulted on recently will also impact other bodies.

Key facts and figures



48,257 learners

The number of learners aged 0-25 recorded as having ALN or SEN in 2024/25. Our report explains how this is an incomplete picture.



58% reduction

In the number of school learners recorded as having ALN or SEN between 2018/19 and 2024/25.



164% increase

In the number of school learners with ALN having statutory support through a statement of SEN or now an IDP between 2018/19 and 2024/25.



Approaching £1 billion a year

Approximate current annual cost of delivering and supporting ALN services based on figures identified in this report. But this is not the full picture, and the true cost will be higher.



34% increase

In councils' budgeted expenditure on ALN or SEN between 2018-19 and 2025-26 in real terms.

Note: Our [data tool](#) provides further information on certain ALN costs.

Our findings

Understanding demand

The full number of learners with ALN is currently unknown, although work is ongoing to fill some data gaps

- 12 The Welsh Government does not collect comprehensive data on the number of learners with ALN. Reasonable data exists for learners in maintained mainstream schools, special schools, independent schools, and those in Education Other Than At School (EOTAS). But there are other gaps in available or published data:
- **Learners below compulsory school age:** The Welsh Government recognises a gap in data for those outside maintained nursery school for whom there is no statutory data collection. However, some information is provided to Care Inspectorate Wales by childcare or play settings that shows 4,188 children with ALN known to councils in 2025. This data covers most, but not all, settings.¹
 - **Learners above compulsory school age:** Data for schools and EOTAS provides some coverage.² However, while data published for further education institutions captures information on learning difficulty or impairment status, based on learners' declarations, this data is not a direct proxy for the number of learners with ALN in those settings. There is other as yet unpublished data on learners with ALN in further education (see **paragraphs 29 to 32**).

1 Care Inspectorate Wales, [Childcare and Play Self Reporting Data Tool](#), 2025

2 Under both the old and new systems, the school and councils remain responsible for a young person with ALN or SEN who remains in school post-16 up to the age of 19.

- **Elective home-educated learners:** These learners, or their parents or carers, can ask their council to decide if they have ALN.³ The annual EOTAS census records data about the number of learners known to have chosen home education.⁴ However, it may not be complete as there is currently no legal requirement on parents to notify councils if a child is electively home educated. Councils collect some data locally about these learners, including about ALN, but it will not include all learners and is not compiled nationally.
- 13 Also, latest provisional figures show that 13.7% of people aged 16-24 were Not in Employment, Education or Training (NEET) in 2024.⁵ These young people are not, by definition, learners; but they may need Additional Learning Provision (ALP) if they were to return to education or training. There is no data about whether young people who are NEET have ALN, their needs, or what ALP would be required if they were to return to education or training.
- 14 The Welsh Government is in the first phase of establishing an ALN dataset. It has set out proposals to improve ALN data for maintained schools that would result in collection of more data around learners' needs and the ALP they require.⁶ However, the proposals do not fully address the data issues we highlight above. For example, they do not cover learners that are electively home educated or those in early years other than maintained nurseries. Nor do they cover young people who are NEET.
- 15 The available data for schools and EOTAS settings suggests that there were 48,257 learners recorded as having ALN or SEN in 2024/25 (see **Exhibit 1**). This represents 10% of learners in these settings.

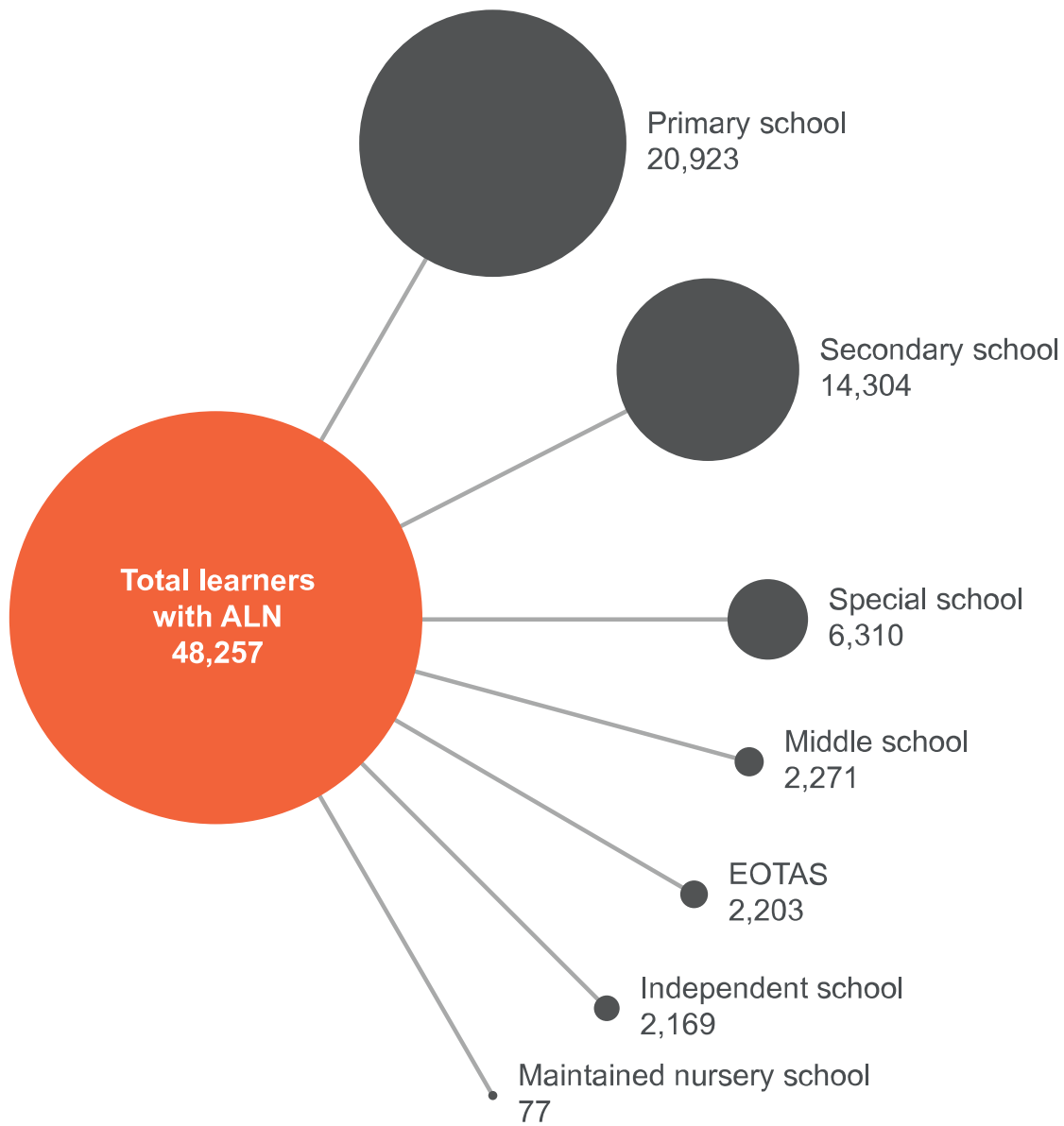
3 The ALN Code states that, if it is brought to their attention, councils must decide if a learner has ALN. If they decide that they do, the council must prepare and maintain an IDP and secure the provision described in that plan.

4 Welsh Government, [Pupils educated other than at school: September 2024 to August 2025](#), August 2025. In 2024/25, 7,176 children and young people were known to be electively home educated. These are counted separately from those in EOTAS.

5 Welsh Government, [Participation of young people in education and the labour market: 2023 and 2024 \(provisional\)](#), November 2025

6 Welsh Government, [Written Statement: First step to strengthen data collection to monitor the additional learning needs \(ALN\) system: Summary of consultation responses](#), February 2026. The Welsh Government has since introduced amended regulations to collect more data about EOTAS learners: Welsh Government, [SL\(6\)780 - The Education \(Information About Individual Pupils and Children in Alternative Provision\) \(Miscellaneous Amendments\) \(Wales\) Regulations 2026](#), February 2026.

Exhibit 1: number of learners with ALN or SEN in maintained schools, independent schools, and EOTAS, 2024/25



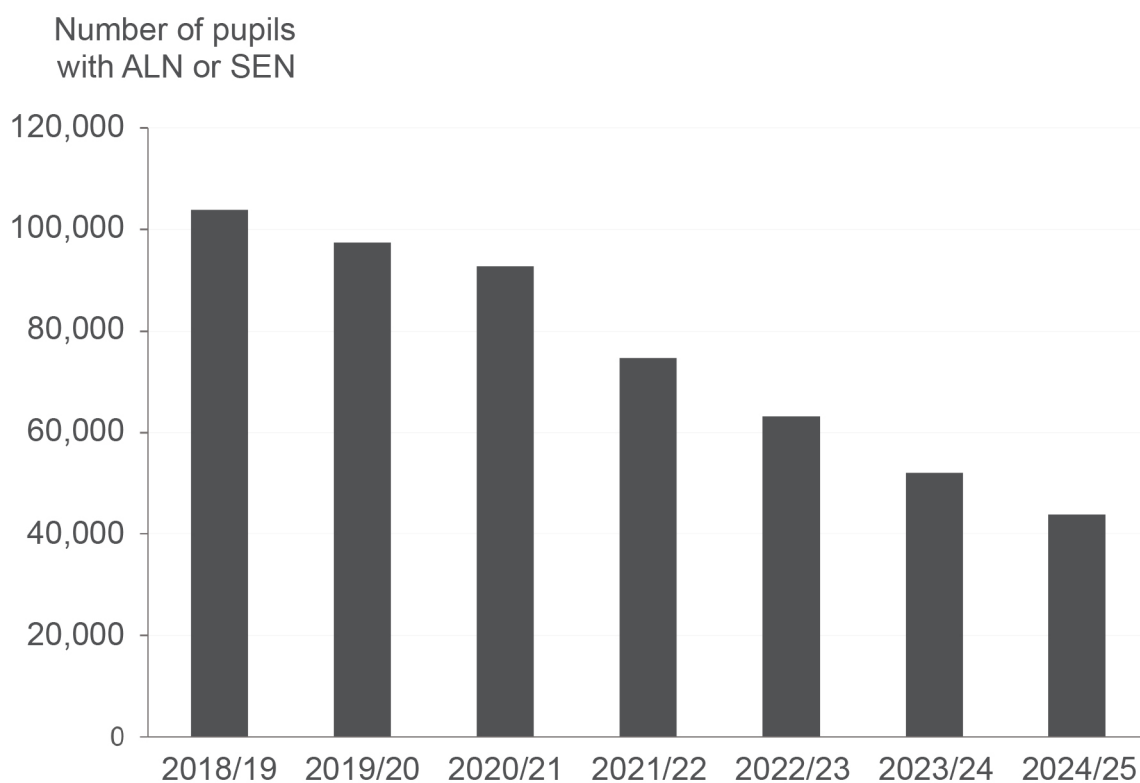
Source: Audit Wales analysis of Welsh Government, [Pupils in maintained schools with additional learning or special educational needs by sector and year](#), [Pupils in independent schools with additional learning or special educational needs by year](#), and [Pupils educated other than at school](#)

Note: EOTAS numbers do not include those who are electively home educated. Also, the EOTAS data is intended to pick up those not included in school data, but there is some possible duplication.

The number of learners with ALN or SEN in maintained schools has more than halved in recent years

16 **Exhibit 2** shows that the number of learners with ALN or SEN in maintained schools reduced by 58% between 2018/19 and 2024/25. Over the same period, the total number of learners in maintained schools decreased by just 1.5%.

Exhibit 2: number of learners with ALN or SEN in maintained schools, 2018/19 to 2024/25^{1,2}



Source: Welsh Government, [Pupils in maintained schools with additional learning or special educational needs by sector and year](#)

Notes:

¹ School figures include maintained school settings for learners up to age 16, or 18 for schools with a sixth form.

² Before 2021/22, the data covers the SEN system only. From 2021/22, the data covers both the ALN and SEN systems.

- 17 Within the overall reduction in the number of learners in maintained schools with ALN or SEN, the number in special schools increased by 27%, from 4,980 in 2018/19 to 6,310 in 2024/25. The numbers are relatively small, so we have chosen not to show them separately in **Exhibit 2**. However, special schools are important because they cater for a range of needs that are usually more complex and cannot be met in mainstream schools.
- 18 As well as special schools, there are various specialist settings within mainstream schools to provide support that cannot be provided in a mainstream classroom (see **Appendix 3**). These specialist areas, classes, or rooms cater for broad areas of needs, including sensory and/or physical needs and behaviour, emotional and social development needs.
- 19 There is no data nationally on how many learners attend these specialist settings or areas because of their ALN. There is also no data on how much time learners spend in specialist classes, the number of places available, or the cost nationally of these places.
- 20 The Welsh Government is proposing changes to collect more complete and consistent data on learners attending specialist classes (see **footnote 6**). This information should help schools and councils plan services. It should also provide information to help judge if the system is achieving the Welsh Government's goals for inclusive education.⁷

The reasons for the fall in the number of learners with ALN in maintained schools are disputed, but the Act means the number receiving statutory support has more than doubled

- 21 The Act introduced the IDP. The IDP replaced three graduated categories; namely, statutory statements as well as non-statutory categories of support, 'school action' and 'school action plus'. Learners with non-statutory support should have moved to a statutory IDP detailing their needs and action to support them by September 2025, if assessed as having ALN.
- 22 This change was hailed as a significant benefit for learners. From September 2025, all learners with ALN should have an annual review and a route of appeal whereas previously this only applied to learners with the most complex needs who had statements (see **paragraphs 27 and 133**).

7 Welsh Government, [Additional Learning Needs and Education Tribunal \(Wales\) Act: Explanatory Memorandum incorporating the regulatory impact assessment and explanatory notes](#), January 2018

- 23 The Welsh Government stated that learners who had any SEN under the old system should have an IDP as they moved to the new system.⁸ Therefore, the Welsh Government did not expect the fall in learners with ALN or SEN seen in **Exhibit 2**. The reasons for the fall have been disputed. Issues we describe later in this report may also be a factor (see **paragraphs 33 to 41**).
- 24 The Welsh Government initially suggested the decrease was due to schools reviewing their SEN registers ahead of ALN reform, to remove learners no longer considered to have SEN.⁹ The Welsh Government also suggested the new Curriculum for Wales's emphasis on inclusive education and high-quality teaching meant some learners formerly requiring ALP could have their needs met in mainstream classrooms.
- 25 A report from the Senedd's Children, Young People and Education Committee considered these points.¹⁰ The Committee concluded that the reduction in the number of learners with ALN or SEN in schools 'appears to be primarily because fewer children with low to moderate learning difficulties or disabilities are being classified as having SEN or ALN'.
- 26 The Committee pointed to the trend in the overall number of learners receiving school action or school action plus support, or with school-maintained IDPs under the new system.¹¹ The latest data to 2024/25 shows the biggest fall in numbers still under the SEN system has come from school action or school action plus. A school-maintained IDP does not mean a learner has a particular level of need.
- 27 Under the previous system, only learners who had a statement of SEN had a statutory right to support and a right to appeal against decisions. The Act extended these rights to all learners with ALN. As a result, there has been a sharp increase in the number of learners that have statutory support, either through a statement or an IDP.

8 Welsh Government, The additional learning needs transformation programme: frequently asked questions, October 2020

9 Welsh Government, [Letter from the Minister for Education and Welsh Language to the Chair of the Senedd's Children, Young People and Education Committee](#), September 2022

10 Senedd Cymru, Children, Young People and Education Committee, [Implementation of education reforms: Interim Report](#), July 2024

11 Welsh Government, [Pupils in maintained schools with additional learning or special educational needs by local authority, type of provision and year](#)

- 28 In 2024/25, 34,735 learners in schools had statutory support, compared to 13,160 in 2018/19. This was an increase of 164%. During 2024/25, schools should have made ALN decisions about the 9,125 learners receiving support through school action or school action plus, as well as any newly identified learners, to ensure that, by 1 September 2025, all learners with ALN have an IDP.

The number of learners in further education institutions with a self-identified learning difficulty or impairment has increased but this is not a direct proxy for ALN

- 29 By 1 September 2025, learners with ALN should start college with an IDP to aid their transition, except in specified circumstances, such as if they are waiting for an ALN decision or do not consent to an IDP being prepared.
- 30 Work by Estyn in 2024/25 found most colleges reported an increase in the number of learners starting college who required support but either had not been previously identified as having ALN or SEN or who had chosen not to have an IDP. Colleges told Estyn that learners who came to them from alternative provision or EOTAS tended not to have IDPs.¹²
- 31 Medr (the Commission for Tertiary Education and Research) is working to improve the quality of data collected on learners with ALN.¹³ Currently data is published about the number of learners under 25 with a self-identified learning difficulty or impairment. However, this is not a direct proxy for ALN. Other information on learners with ALN is being collected nationally, but numbers have not yet been published due to concerns about data quality.
- 32 The available published data shows a fall between 2018/19 and 2020/21, but the number has since increased.¹⁴ In 2024/25, there were around 12,760 learners under 25 in further education who said they had a learning difficulty or impairment. This was 19% higher than in 2018/19, when there were around 10,765 such learners. Over the same period, the total number of learners under 25 in further education increased by 4%.

12 Estyn, [Implementation of post-16 aspects of Additional Learning Needs](#), November 2025

13 [Medr](#) is the new Welsh Government arm's length body responsible for funding and regulating the tertiary education and research sector.

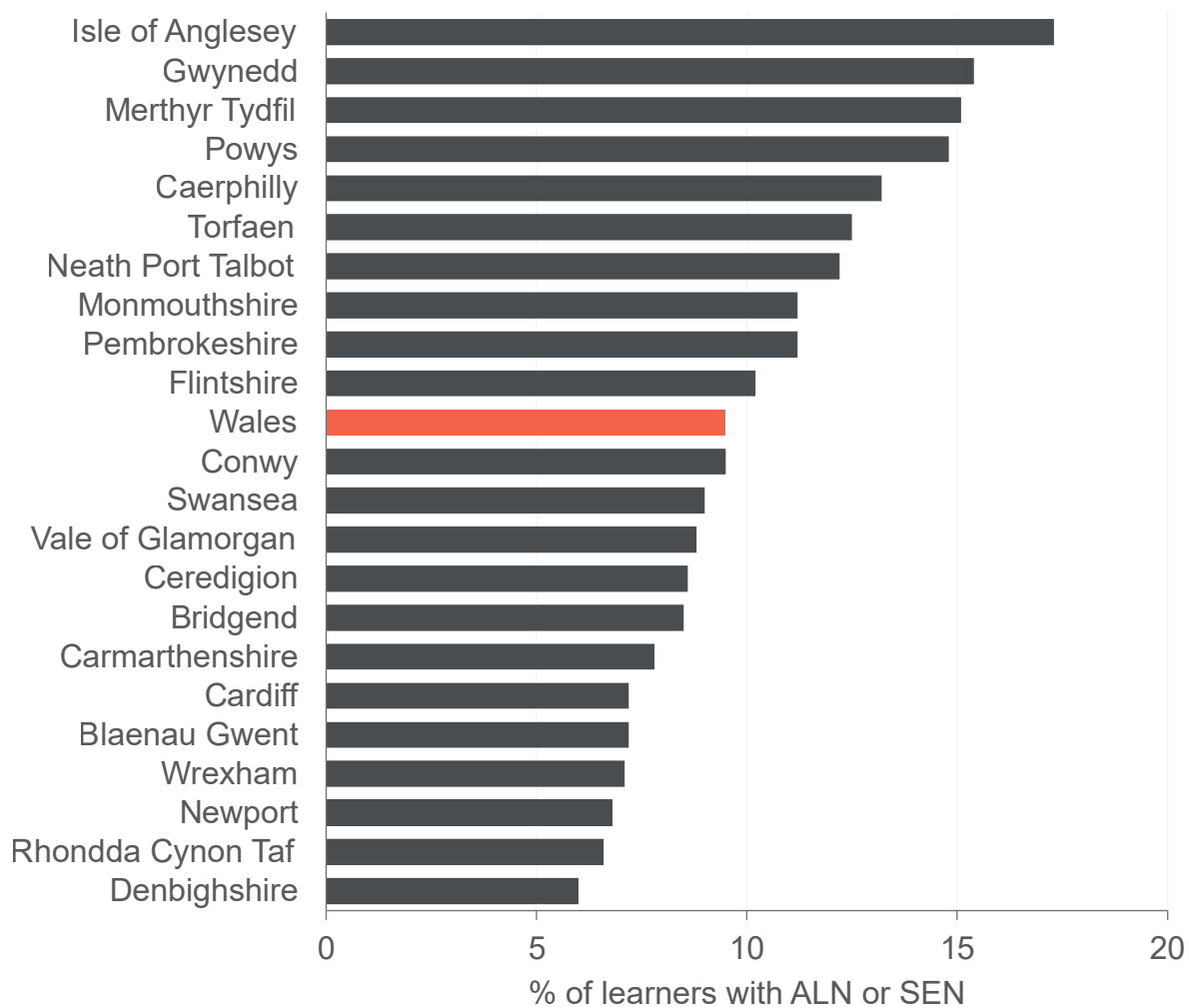
14 Welsh Government, [Learners in further education, apprenticeships and community learning by home region, provision type and demographic information](#)

Councils have different interpretations of the definition of ALN, which could be leading to inconsistent understanding of need

Councils have different thresholds for deciding if learners have ALN

33 The proportion of learners with ALN or SEN in maintained schools varies significantly between councils (see **Exhibit 3**). Isle of Anglesey had the highest proportion in 2024/25 (17.3%). The lowest in Wales was Denbighshire (6.0%) and the Wales average was 9.5%.

Exhibit 3: percentage of maintained school learners with ALN or SEN by council, 2024/25



Source: Welsh Government, [Pupils in maintained schools with additional learning or special educational needs by local authority, type of provision and year](#)

- 34 Differences in the proportion of learners with ALN between councils are, at least in part, due to how they interpret ALN and ALP. Deciding if a learner has ALN is inherently subjective.
- 35 Similarly, there is no definition of provision made generally available in school so there is no universal understanding of what is additional. Research by the University of Bristol, in partnership with the Welsh Government, has reported that ALP ‘varies massively from one school to the next’. Variations were more due to the space, staffing, and other resources available than learners’ needs.¹⁵
- 36 The Senedd’s Children, Young People and Education Committee recommended that the Welsh Government should review differences between schools in judging when support is ALP rather than routine classroom teaching and support (see **footnote 10**). In October 2024, the Welsh Government announced a review of the Act and the ALN Code which, among other issues, was to look at the clarity and consistency of the legislative framework.
- 37 In October 2025, the Cabinet Secretary for Education told the Senedd’s Children, Young People and Education Committee that practical guidance on identifying and evidencing ALN would be made available to councils, schools, and colleges by the end of March 2026. At the time of writing this report, the guidance was due to be published on 27 March 2026.¹⁶
- 38 Work to develop guidance about what constitutes ‘generally available provision’ is also underway as well as a review of the ALN Code. These will not be completed until later. The Welsh Government has established an ALN delivery and improvement board to provide stronger oversight of improvements from September 2025.

15 University of Bristol, [What should constitute ‘Generally Available’ Provision in schools in Wales?](#), January 2025. This research led to a further working paper to help understand what provision should be generally available: University of Bristol, [A Model for Inclusive Education in Wales](#), April 2025.

16 Senedd Cymru, Children, Young People and Education Committee, [Implementation of Education Reforms](#), February 2026

Contrary to the intentions of the Act, Estyn and others have found that some learners were receiving ALP but did not have an IDP

- 39 The IDP should describe all ALP. As under the old system, schools should operate a graduated response, so learners receive the lowest level of ALP to meet their needs.
- 40 Estyn's reviews of ALN implementation have found variable practices, with some schools operating an informal system where some learners received ALP but did not have an IDP.¹⁷ Research by the University of Bristol has found some schools were operating a graduated response, with IDPs reserved for learners with the most serious ALN (see **footnote 15**). Terms such as 'targeted provision' and 'specialist provision' had been used in these cases. The Act and the ALN Code do not define these terms.
- 41 The category of learners receiving ALP without an IDP is contrary to the Act's intentions and, if it continues, raises concerns about oversight and resource implications. Work the Welsh Government is doing around the clarity and consistency of the legislative framework could help address this issue.

Stakeholders told us that learners' needs are becoming more complex, but the wider evidence is not definitive

- 42 During our fieldwork, many people told us that the system was facing more learners with increasingly complex ALN. This may seem at odds with the fact that the overall number of learners with ALN or SEN in maintained schools has fallen sharply (see **Exhibit 2**).
- 43 We heard that one impact of the COVID-19 pandemic has been that more young learners have speech and language delay. The number of learners in maintained schools with speech and language difficulties has fallen since 2018/19 as part of the overall fall in learners with ALN or SEN. However, those with speech and language problems made up 36% of learners with ALN or SEN in 2024/25 compared to 24% in 2018/19.¹⁸

17 Estyn, [The new additional learning needs system: Progress of schools and local authorities in supporting pupils with additional learning needs](#), September 2023. Estyn, [The additional learning needs system - Progress of schools, settings and local authorities in supporting pupils with additional learning needs](#), December 2024.

18 Welsh Government, [Reports of additional learning or special educational needs in maintained schools by type of need, type of provision and year](#)

- 44 Many people we spoke to also commented that more learners face mental health issues. The available data does not enable us to judge if this is increasing demand for ALP. This is partly because there is no single category to capture ALN attributable to mental health issues. The data shows a large fall in the number of learners with ‘behavioural, emotional, and social difficulties’, down from 24,995 in 2018/19 to 14,845 in 2024/25. The number of learners with ‘physical and medical difficulties’, which could include mental illness, fell from 7,290 in 2018/19 to 3,780 in 2024/25.
- 45 The wider evidence of growing complexity is not definitive. However, special schools take learners with the most complex needs and numbers have been increasing (see **paragraph 17**). The Senedd’s Children, Young People and Education Committee found that many special schools are over-subscribed, and some councils are building more capacity (see **footnote 10**).
- 46 Also, the number of learners in school with Autism Spectrum Disorder (ASD) in 2024/25 reached nearly 11,000. This is 30% higher than in 2018/19 and represents a quarter of learners with ALN or SEN. **Appendix 2** provides more detail on the number of learners with different needs.

There is no national data on waiting times for ALN decisions, and support while waiting varies

- 47 Some ALN decisions are simple while others are complex, involving multiple organisations. The ALN Code sets various statutory timescales. For example, there is a timescale for preparing an IDP and a requirement for annual review.¹⁹
- 48 Some councils we spoke to during our fieldwork had information on whether they, or their schools, are meeting statutory timescales. This data is not collected nationally so it is not possible to get a full picture of performance currently. The Welsh Government consulted on whether to collect data on the timeliness of ALN decisions and reviews. It is now introducing changes that will help monitor compliance (see **footnote 6**).

19 For schools and councils, the timescales for preparing an IDP from it being brought to their attention that a learner may have ALN are 35 school days and 12 weeks respectively. For further education institutions, the timescale is 35 term days from the date the learner consented to a decision being made about their potential ALN.

- 49 The ALN Code is clear that support can be provided before an ALN decision but we heard this does not always happen. Councils we spoke to had different approaches; some required an ALN decision before providing support while others did not. Bodies representing learners with ALN told us that, in practice, having an ALN decision is often required before a learner can receive appropriate support. A recent survey also suggested parents and carers hold similar views.²⁰
- 50 The Children’s Commissioner for Wales has raised concerns arising from their casework about a lack of support for some learners while they wait for an ALN decision. This is a particular concern if learners are waiting for health service input as waiting times for assessment or treatment can be long.
- 51 For around two-thirds of cases, schools need input from elsewhere to decide whether a learner has ALN.²¹ During our fieldwork, people from a range of different organisations raised concerns about waiting times where wider input is involved. This can include, for example, speech and communication assessments, as well as education psychologist appointments.
- 52 A 2024 joint review by inspectors highlighted that, while waiting times have improved for Child and Adolescent Mental Health Service (CAMHS) assessments, children and young people can wait a long time for treatment or follow-up. Many practitioners felt that the threshold for accessing CAMHS had increased since the start of the COVID-19 pandemic.²²

20 Welsh Government, [Evaluation of the Additional Learning Needs system: survey of parents and carers](#), October 2025

21 Welsh Government, [Pupils with additional learning of special educational needs by sector, provision and level of support provided](#)

22 Healthcare Inspectorate Wales, Estyn, and Care Inspectorate Wales, [How are healthcare, education, and children’s services supporting the mental health needs of children and young people in Wales?](#), November 2024. For waiting times data, see for example Welsh Government, [Mental Health Measure Part 1: Local Primary Mental Health Support Services](#).

- 53 Senedd Research highlighted there has also been a particular issue with waiting times for NHS assessments for ASD or Attention Deficit Hyperactivity Disorder (ADHD).²³ That research did not refer to ALN decisions or waiting times for ALN identification. However, it did highlight that the ALN reforms were supposed to mean support would be needs led, rather than diagnosis led, but that this was not always happening in practice.
- 54 Long waiting times may encourage parents and carers to seek private diagnoses and assessments. Councils and schools vary in their approach to accepting private reports, with some expressing concerns about inequality in access. NHS Wales has provided guidance on accepting private diagnoses, for example for autism.²⁴ There is no similar guidance for education services.

23 Senedd Research found that 16,812 children and young people were waiting for an ASD/ADHD assessment in December 2023, an increase of 87% on February 2022. This was based on data from published Welsh Government responses to Freedom of Information requests. Senedd Research, [The growing demand for ADHD and autism assessments in Wales](#), November 2024.

24 Welsh Government, [Code of practice on the delivery of autism services 2021](#), November 2021

Understanding workforce capacity and skills

Data on the ALN workforce is patchy

- 55 To some extent, all teachers in schools and further education teach learners with ALN. It is difficult to estimate what proportion of their time is spent on learners with ALN. The same is true for teaching assistants who can provide structured interventions for learners with ALN. For our audit, we considered the ALN workforce to include staff who spend most of their time working with and supporting learners with ALN, including ALNCos.
- 56 Data is available on the workforce in care and play settings, schools, and further education. This includes some information on ALN staff but there are areas of the ALN workforce about which we have no information at a national level.
- 57 Care Inspectorate Wales has some information about childcare and play settings (see **footnote 1**). But this is based on voluntary returns and may not represent the whole sector.
- 58 There is also no national data on the number of ALN staff employed directly by councils. Such staff include specialist teachers, educational psychologists, and statutory posts such as Early Years ALN Lead Officers (EYALNLOs).
- 59 The best workforce data we have is the school workforce annual census which describes the number of school staff employed mainly or solely to support learners with physical, social, or emotional needs. There were 2,810 full-time equivalent ALN support staff employed as teaching assistants or similar in Wales in 2024/25.²⁵
- 60 The school workforce annual census does not distinguish teachers who mainly or only teach learners with ALN. However, in 2024/25, 1,905 full or part-time teachers (6.6%) received an ALN allowance averaging £3,038.²⁶

25 Welsh Government, [Support staff by measure \(full-person equivalent \(FPE\) and full-time equivalent \(FTE\)\) and staff category](#)

26 Welsh Government, [Number of teachers that have received an allowance by local authority and allowance type](#); and [Average \(mean and median\) allowance amount received by local authority and allowance type](#). ALN allowances vary and are paid at governors' discretion to those on the main teachers' pay scale in specified circumstances, including posts requiring an ALN qualification or teaching in certain settings.

There are challenges recruiting and retaining support staff

- 61 During our fieldwork, many people told us about difficulties recruiting and retaining teaching assistants. The number of teaching assistants employed has fallen in recent years and ALN support staff can face job insecurity if their post is tied to a specified learner.
- 62 Councils set terms and conditions for support staff, and these vary across Wales. Concerns such as low pay for education-based support staff apply more broadly. We heard that some teaching assistants leave for jobs that seem less stressful but pay the same or better. Staff turnover potentially has a greater impact on learners with ALN who have specific support needs and build close relationships with their support staff. Medr has noted that there are also concerns about staff supply in further education, notably around independent living support.

There is uncertainty about the availability of specialist teachers of deaf, visually impaired, or multi-sensory impaired learners

- 63 Most deaf, visually impaired, or multi-sensory impaired learners attend mainstream schools. There is no routinely collected national data to show how many teachers of these learners are employed by schools and councils.
- 64 Research in 2024/25 found there were 62.1 full-time equivalent teachers of deaf learners in Wales and 26.7 full-time equivalent specialist support staff. Most teachers worked peripatetically or in one of the 19 designated units for deaf learners. The caseload of services for deaf learners varies considerably.²⁷

27 Consortium for Research in Deaf Education, [2025 report for Wales – Education provision for deaf children in Wales in 2024/25](#), December 2025

- 65 A report drawing on Freedom of Information requests to each council found there were 36.5 full-time equivalent qualified teachers of visually impaired and multi-sensory impaired learners across the 22 councils. Most held a specialist qualification or were in training. There were also 38.2 full-time equivalent teaching assistants or specialist support staff. Again, average caseload per teacher varied.²⁸
- 66 During our fieldwork, several people expressed concerns about training for specialist teachers of deaf, visually impaired and multi-sensory impaired learners. Unlike in England, these teachers in Wales do not need a specialist qualification in addition to their qualified teacher status. Also, there are no specialist teacher training courses in Wales. The two reports described above found low vacancy numbers, but we heard concerns about the ability to replace staff approaching retirement or to recruit teachers able to work in Welsh or British Sign Language.
- 67 The Welsh Government plans to address issues around the training and availability of teachers of deaf, visually impaired, and multi-sensory impaired learners, as well as other specialist staff, in its Strategic Education Workforce Plan for Schools. That plan had not been published at the time of writing this report.

The Welsh Government is providing funding for all Additional Learning Needs Co-ordinators to become part of school senior management

- 68 The Act introduced a new and extended role into schools, the Additional Learning Needs Co-ordinator (ALNCo). This replaced the Special Educational Needs Co-ordinator (SENCo) role from January 2021.
- 69 The ALNCo has strategic responsibility to ensure the needs of all learners with ALN are met. Estyn has found that, while most ALNCos were committed to their role, many had other teaching or leadership roles and said that they did not have sufficient time for their duties (see **footnote 17**).

28 Royal National Institute of Blind People (RNIB) Cymru, [Education Provision for Children and Young People with Vision Impairment in Wales](#), August 2025

- 70 The Welsh Government formed a task and finish group to look at the terms and conditions of ALNCoS.²⁹ The group recommended that ALNCoS should be part of a school's senior management team and remunerated as such. The Independent Welsh Pay Review Body later endorsed that view and recommended that the Welsh Government do research to determine appropriate non-contact time for ALNCoS.³⁰
- 71 In 2024/25, 67% of ALNCoS in schools were employed at grades below the assistant, deputy, or head teacher.³¹ Council officers we spoke to told us that, while they welcomed the sentiment that ALNCoS should be part of the senior leadership team, they were concerned about the additional cost.
- 72 In February 2026, the Welsh Government confirmed it would change the terms and conditions of ALNCoS to recognise their strategic leadership role as part of school senior leadership.³² It had previously allocated £5 million to councils in 2024-25 and £2.3 million in 2025-26 to prepare for and support ALNCoS to move onto the leadership pay scale. From 2026-27, £4 million will be included within core council funding – the revenue support grant – to recognise this additional cost.

There are issues with staffing and learning resources in the Welsh language

- 73 The Act aimed to create a bilingual system. Services must consider if a learner needs ALP in Welsh and 'all reasonable steps' must be taken to secure that provision.
- 74 The Act requires Welsh Ministers to review Welsh medium ALN provision every five years. The first review must be published by 1 September 2026, five years after implementation of the ALN reforms started. The review is underway, but there is currently no full national picture of ALN provision available through the medium of Welsh.

29 Welsh Government, [ALNCo task and finish group: report to the Minister for Education and Welsh Language](#), February 2024

30 Independent Welsh Pay Review Body, [Independent Welsh Pay Review Body: Fifth Report - 2024](#), June 2024

31 Welsh Government, [Additional Learning Needs \(ALN\) co-ordinators by staff category and sector](#)

32 Welsh Government, [Written Statement: Pay Order related to moving Additional Learning Needs Coordinators to leadership pay and conditions](#), February 2026

- 75 A 2023 report from the Welsh Language Commissioner and Children’s Commissioner for Wales concluded that there is a long way to go to realise a bilingual ALN system.³³ The report said there is ‘unequivocal evidence that a significant number of Welsh medium learners either receive support through the medium of English or do not receive the full support they need’. During our fieldwork, we heard about instances where learners with ALN in Welsh medium schools did not receive support in Welsh.
- 76 The Welsh Government appointed a Welsh Language Implementation Lead as one of several posts to support the ALN reform process. During fieldwork, we heard that this appointment was very welcome.³⁴ An unpublished 2025 report on ALN support in Welsh language schools prepared by that postholder highlighted areas of concern including the availability of training in the Welsh language for ALN and other staff.³⁵
- 77 Welsh Government data suggests 80% of support staff working in Welsh medium schools have assessed their language skills as advanced or proficient.³⁶ However, councils can struggle in some areas of Wales to employ Welsh-speaking psychologists and specialist teachers even where they can provide ALP in Welsh.
- 78 There are a range of settings within mainstream schools, special schools and alternative provision in which learners with ALN may receive support (see **Appendix 3**). The overall level of Welsh language provision and the number of learners receiving Welsh language support in these settings is not currently known, although the Welsh Government collects some relevant data.
- 79 The Welsh Government has recognised a gap in learning resources in the Welsh language generally. It set up Adnodd in 2023 as a wholly owned company to commission bilingual resources aligned with the Curriculum for Wales.

33 Welsh Language Commissioner and Children’s Commissioner for Wales, The Welsh Language in the Additional Learning Needs System, June 2023

34 Similarly, and while not specific to the Welsh language, we heard that the appointment of an ALN Transformation Lead for Further Education was also very welcome.

35 Unpublished report by the Welsh Government’s Welsh Language Implementation Lead, ALN Welsh medium workforce and professional learning, May 2025

36 Welsh Government, Support staff Welsh language ability by local authority

- 80 Adnodd's initial research showed a lack of inclusive, suitable resources for learners with ALN and other groups.³⁷ Adnodd is working with the Books Council of Wales to develop a Welsh language reading scheme for learners with ALN aged 7-12.³⁸ The scheme is due to be published in Spring 2027.
- 81 There have been long-term issues with the availability of assessments and diagnostic tests in the Welsh language. In 2024, the Welsh Government funded research to develop new Welsh language tests that measure learners' reading and writing skills.³⁹ These are now expected to be available in early summer 2026 for those aged 11-17. The Welsh Government is working with partners to develop tests for younger learners.
- 82 We heard about Welsh medium learners having assessments in English. The Welsh Government funds 10 places annually to train as an educational psychologist. At least three of these places must now be for fluent Welsh speakers or students who would be able to work through the medium of Welsh by the time they graduate. It remains to be seen if this support will help reduce waiting times.

37 Adnodd, [Research: How people find and use educational resources in Wales](#), May 2025

38 The [Books Council of Wales](#) is a charity partly funded by the Welsh Government.

39 This refers to a collection of nine tests that measure learners' performance against a representative sample or peer group.

Understanding costs

We have concerns about the sustainability of councils' ALN spending, and there is a lack of transparency around total expenditure

Council revenue budgets for ALN are increasing more sharply than their wider education budgets

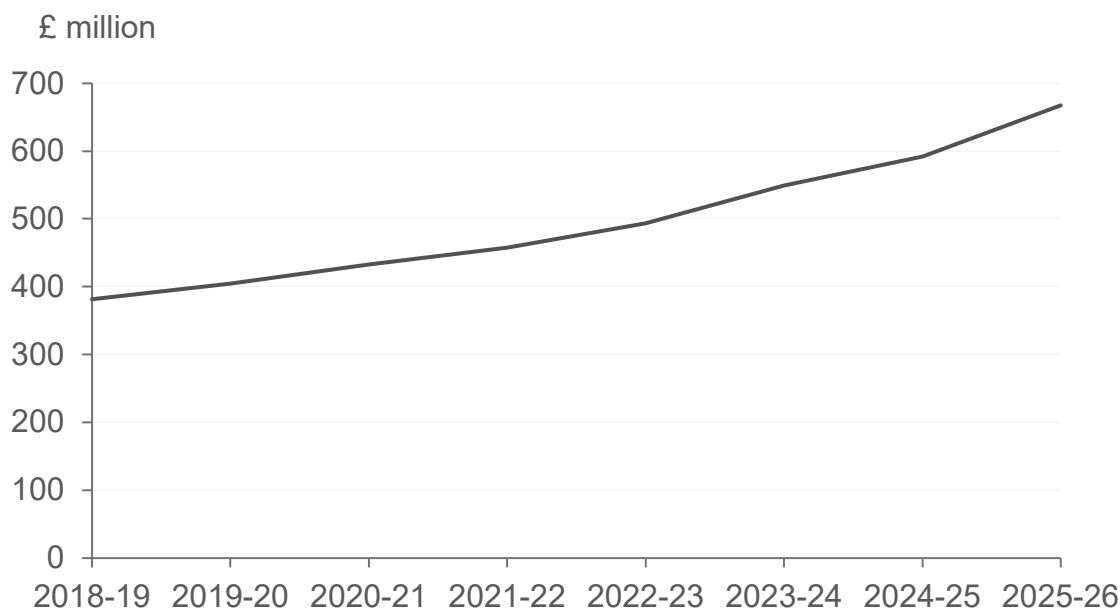
- 83 Each year, the Welsh Government provides a revenue support grant and redistributed business rates to each council to support service delivery. The revenue support grant is calculated using a complex formula aimed at ensuring fair distribution, reflecting councils' relative spending needs. The formula also includes assumptions on how much additional revenue councils receive from council tax. Councils can also receive income from other sources.
- 84 The formula includes a notional amount for special education, but this is not a spending target and does not cover all ALN support.⁴⁰ Councils can allocate more or less than the notional amount as part of their wider ALN spending. For 2025-26, the Welsh Government's overall notional allocation for special education was £398 million. Councils budgeted £668 million for ALN services overall.
- 85 Councils use different formulas to set their ALN revenue budgets.⁴¹ This, coupled with other factors including varying demand, results in significant variation in ALN budgets per pupil. For 2025-26, Merthyr Tydfil had the largest ALN budget per pupil at £2,258, whilst Rhondda Cynon Taf had the smallest at £1,086. Our [data tool](#) gives further detail of variances over time.
- 86 **Exhibit 4** shows that between 2018-19 and 2025-26 council revenue budgets for ALN or SEN services increased from £381 million to £668 million. This is an increase of 75% in cash terms and 34% in real terms.⁴² This is despite the sharp fall in the number of maintained school learners identified as having ALN or SEN (see **Exhibit 2**). However, this increase in budgets also needs to be seen in the context of the increase in the number of learners with statutory support (see **paragraph 28**) and increasing numbers in special schools (see **paragraph 17**).

40 We are currently examining local government funding arrangements, including issues relating to the formula for the revenue support grant, as part of a separate review.

41 Welsh Government, [Review of the school funding formula](#), February 2025.

42 Real terms figures are adjusted to take account of inflation using HM Treasury, [GDP deflators at market prices, and money GDP](#), March 2026.

Exhibit 4: council revenue budgets for ALN or SEN services, 2018-19 to 2025-26



Source: Audit Wales analysis of Welsh Government, [Budgeted expenditure on Special Educational Needs provision](#)

87 Councils’ ALN budgets have been increasing more sharply than their wider education budgets, meaning ALN is making up a bigger share. Councils’ overall net revenue expenditure budgets for education increased from £2.3 billion to £3.3 billion between 2018-19 and 2025-26. This is an increase of 45% in cash terms and 11% in real terms.⁴³

43 Welsh Government, [Local authority budgeted expenditure on schools](#), July 2025. Net revenue education budgets exclude expenditure funded by specific government grants. The data includes school and non-school expenditure.

There is a lack of transparency around how much of their allocated ALN budgets mainstream schools spend on ALP and what it is spent on

- 88 Councils' ALN revenue budgets are in two parts:
- **Delegated budget** – which councils distribute to mainstream and special schools. In 2025-26, 40% of councils' ALN revenue budget was allocated to mainstream schools and 29% to special schools.
 - **Non delegated budget** – which is retained by councils for central services, including centrally employed staff, as described in **paragraph 58**. This accounted for the remaining 31% of councils' ALN revenue budgets in 2025-26.
- 89 Councils differ in their level of delegation and the central services they provide, for example whether they centrally fund pupil referral units or ALN specialist units. In 2025-26, Denbighshire delegated the largest proportion of its overall ALN budget to schools at 84%. Merthyr Tydfil delegated the smallest proportion at 49%.⁴⁴
- 90 The Welsh Government requires that councils report their actual spending in relation to non delegated revenue budgets and delegated revenue budgets in special schools. Councils do not need to report their spending in relation to school revenue ALN budgets in mainstream schools.
- 91 Beyond this, there are gaps in understanding around the level of staffing and additional services that ALN budgets provide for in mainstream schools. These budgets can cover a wide range of things, such as specialist staff, training, learner assessments, and supporting disputes and tribunals. In part, these gaps are caused by inconsistency in what is classed as ALN spend, which the Welsh Government has acknowledged.
- 92 The Welsh Government does not want to dictate how councils spend their funding. It is also concerned that annual reporting on ALN revenue spending in mainstream schools would require fundamental changes to school financial systems and clear definitions. However, the current situation means it is unclear how much mainstream schools are spending on ALN overall and on different things, if they are under or overspending, or how spending varies between schools.

44 Welsh Government, Budgeted expenditure on Special Educational Needs (SEN) and Additional Learning Needs (ALN) provision: April 2025 to March 2026, June 2025

The Welsh Government recognises council ALN funding is complex and plans to make it more transparent

- 93 In 2019, the Senedd's Children, Young People and Education Committee made recommendations to improve the way school funding is distributed.⁴⁵ In early 2025, the Welsh Government published findings from its own review of the school funding formula (see **footnote 41**).
- 94 The Welsh Government's review recommended that ALN funding should form its own funding stream within the overall delegated budget for mainstream schools. The review said this would make it clearer that ALN funding is part of the overall mainstream budget and inform debate on the appropriate levels and use of ALN funding.
- 95 In 2025, the Welsh Government consulted on the review's recommendations. The Welsh Government's summary of consultation responses points to wider recognition that the changes described would provide more consistent, comparable and transparent information, enabling any inequalities to be more easily identified and challenged.⁴⁶ However, it remains to be seen whether the proposed changes will address the issues we raise in **paragraphs 91 to 92**.

The available data shows council spending on ALN services has increased well beyond inflation since 2018-19

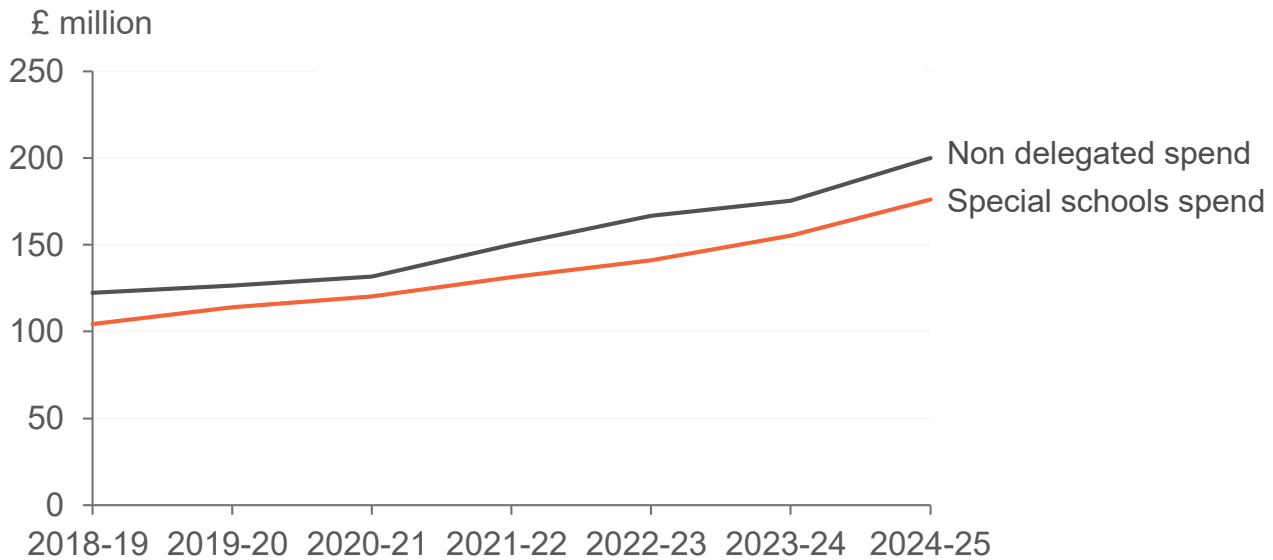
- 96 We have previously commented that ALN services are a key cost pressure for schools.⁴⁷ **Exhibit 5** shows our analysis of available data on council spending on ALN or SEN services. Between 2018-19 and 2024-25, non delegated spending on ALN or SEN services and spending in special schools increased overall from £226.8 million to £376.5 million. This is an increase of 66% in cash terms and 31% in real terms. Our [data tool](#) provides further detail for individual councils.

45 Senedd Cymru, Children, Young People and Education Committee, [School Funding in Wales](#), July 2019

46 Welsh Government, [The School Funding, Budget Statements and Outturn Statements \(Wales\) Regulations 2026 – summary of responses](#), November 2025

47 Audit Wales, [Financial sustainability of local government](#), December 2024

Exhibit 5: council non delegated spending on ALN or SEN services and spending in special schools between 2018-19 and 2024-25



Source: Audit Wales analysis of Welsh Government, [Education revenue outturn expenditure by authority and service](#)

Note: These figures do not include delegated outturn spending in mainstream schools, which is not separately reported.

- 97 As with the trend in budgets (see **paragraph 87**), ALN spending has increased more sharply than overall net education spending. The rise in spending in special schools needs to be seen in the context of the rise in learners in special schools over the same period (see **paragraph 17**).
- 98 For context, spending on education services overall increased from £2.7 billion in 2018-19 to £3.9 billion in 2024-25. This was a 45% increase in cash terms and 14% in real terms.
- 99 We heard concerns during our fieldwork about the rising trend in ALN spending. A recent Welsh Local Government Association submission to the Senedd’s Finance Committee echoed this.⁴⁸ It said ALN costs have been rising year on year and are unsustainable without increased central funding.

48 Welsh Local Government Association, [Response to Senedd Finance Committee consultation on the Welsh Government draft budget for 2026-27, September 2025](#)

Home to school or college transport costs are significant but are assumed to sit outside official ALN spending figures

- 100 The ALN Code states that travel requirements should be recorded on the IDP if a placement depends on transport. This could, for example, be to a particular school, which may not be the local school, or because a learner cannot travel independently.
- 101 During our fieldwork, we heard that councils are facing rising transport costs for learners with ALN or SEN. This was attributed mainly to more learners with complex needs and more attending special schools, as well as general pressures such as rising fuel and staff costs.
- 102 Councils' reported revenue budgets for ALN, as described in **paragraphs 83 to 87**, are assumed to exclude home to school transport costs, although feedback we have received has suggested this might not be clear cut. Overall, councils' home to school transport budgets increased from £112.7 million in 2018-19 to £206.2 million in 2025-26.⁴⁹ This is a rise of 83% in cash terms and 40% in real terms.
- 103 The National Audit Office has found that around two thirds of school transport spending in England was for transporting children with SEND.⁵⁰ Applying that proportion to Wales would suggest the budgeted cost of transporting learners with ALN or SEN may be around £137 million in 2025-26. We cannot be sure how close this is to the actual cost.
- 104 Councils also fund home to college transport for some learners in post-compulsory education. Much of this spending is likely to relate to learners with ALN because the circumstances in which councils provide free transport in post-compulsory education are limited.⁵¹ Budgeted spending on home to college transport in 2025-26 was £11.1 million.⁵² Medr has noted that transport costs can also be a reason why learners apply for other available financial support.
- 105 In addition to transport costs, the Welsh Government has highlighted that a rise in complexity and diversification of ALN or SEN has spread spending across more services and budgets. This means there will be other council spending on ALN that is not currently quantified.

49 Data for 2024-25 and 2025-26 is from the Welsh Government's [Budgeted education revenue expenditure by authority and service](#). The Welsh Government provided us with data for prior years.

50 National Audit Office, [Home to School Transport](#), October 2025

51 The [Learner Travel \(Wales\) Measure 2008](#) and subsequent guidance provide the framework for decisions on council funded home to school/college transport.

52 Welsh Government, [Budgeted education revenue expenditure by authority and service](#)

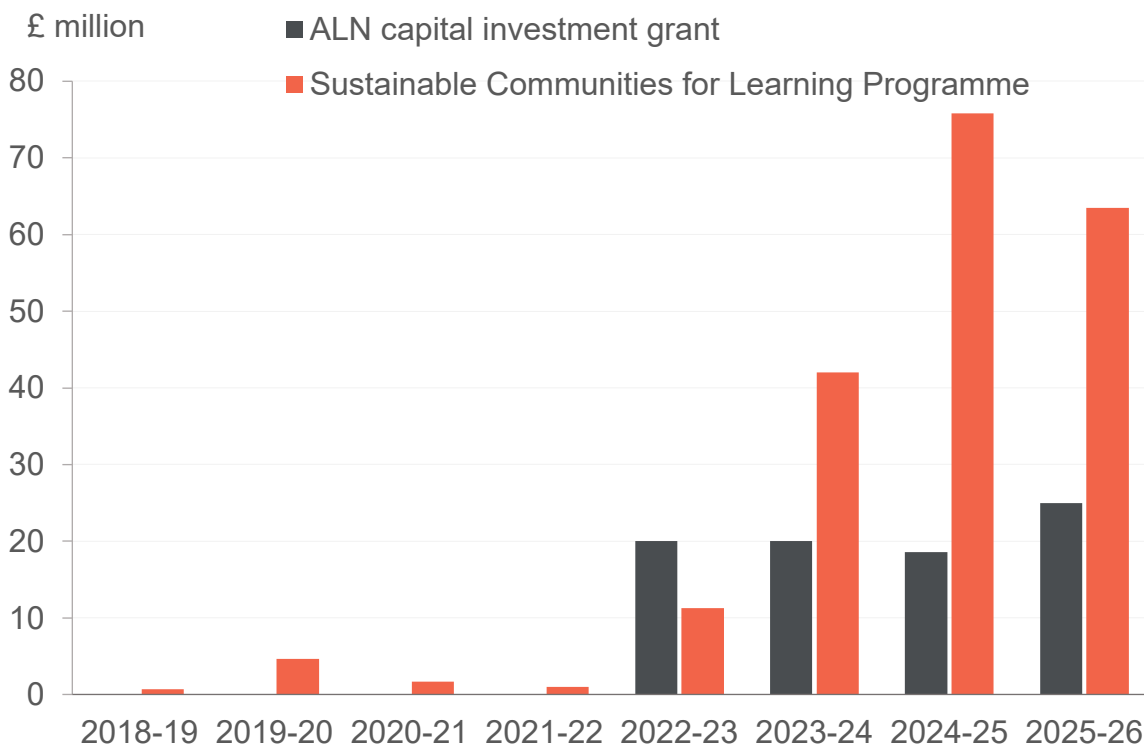
The Welsh Government has recently announced plans to significantly increase capital investment in ALN provision

- 106 Since 2022-23, the Welsh Government has provided a dedicated ALN capital investment grant to councils. Between 2022-23 and 2024-25, the Welsh Government spent £58.6 million through this grant. In 2025-26, the Welsh Government extended the grant to further education, with a £5 million allocation on top of its £20 million allocation to councils.⁵³ It has again allocated £20 million to councils and £5 million to further education for 2026-27. The Welsh Government provides 100% funding for projects through this grant.
- 107 The Welsh Government's Sustainable Communities for Learning Programme has also benefited learners with ALN.⁵⁴ Between 2018-19 and 2024-25, the Welsh Government spent £137 million on ALN specific schemes. It allocated a further £63.5 million for 2025-26. The Welsh Government has reported to us that councils' contributions to these schemes totalled £75 million.
- 108 **Exhibit 6** details spending for these two capital programmes between 2018-19 and 2024-25. It also includes the budget allocation for 2025-26.

53 The ALN capital investment grant supports capital works, building adjustments, and equipment specifically for learners with ALN. The Welsh Government assesses these projects to ensure they are in line with national ALN priorities and offer value for money.

54 We are currently completing a wider examination of the Sustainable Communities for Learning Programme looking at whether the Welsh Government can demonstrate it is achieving value for money.

Exhibit 6: Welsh Government capital expenditure or budget allocation on ALN specific schemes, 2018-19 to 2025-26^{1, 2, 3}



Source: Welsh Government

Notes:

¹ Figures for 2018-19 to 2024-25 are expenditure, and for 2025-26 are the budget allocation.

² The Welsh Government funds a proportion of the cost of projects in the Sustainable Communities for Learning Programme. This proportion varies depending on the setting and the type of finance involved. Figures do not include council contributions.

³ Although the Sustainable Communities for Learning Programme can support further education schemes, to date the ALN specific spending has been in school settings. The Welsh Government reports that it has spent or allocated an additional £2.2 billion through the programme benefitting all learners between 2018-19 and 2025-26.

109 The Welsh Government has indicated plans for a further investment of £750 million through the Sustainable Communities for Learning Programme over the next nine years to expand and create specialist ALN provision. This would be a significant increase on ALN specific programme spending over the last eight years although it would broadly continue the pattern of increased spending in 2024-25 and 2025-26.

It is unclear if the Welsh Government will continue to provide other grants to councils that have supported ALN reform beyond 2026-27

110 Beyond its notional revenue support grant allocation, since 2020-21 the Welsh Government has provided dedicated grants to councils to help implement the new ALN system. **Exhibit 7** shows that between 2020-21 and 2025-26, the Welsh Government allocated £161.3 million in these grants. Our [data tool](#) sets out allocations for each council.

Exhibit 7: Welsh Government dedicated grants allocated to councils to support implementation of the new ALN system, 2020-21 to 2025-26

Year	£ million
2020-21	16.0
2021-22	29.1
2022-23	17.7
2023-24	22.7
2024-25	37.7
2025-26	38.1
Total	161.3

Source: Welsh Government

111 The Welsh Government has confirmed a further £37 million for these dedicated grants for 2026-27. It has not yet confirmed whether this funding will continue beyond 2026-27 now the transition period to the new ALN system has ended.

112 In our fieldwork, council officers emphasised the importance of these grants. They said the grants, used to fund key ALN posts and some wider provision, are considered vital to secure ALN services in future.

It is not clear how much, overall, health boards spend on services for learners with ALN

- 113 Health boards have previously received Welsh Government grant funding to support ALN reform. The level of funding varied by health board and was used to help health professionals understand and deliver their responsibilities under the Act and the ALN code. These grants ended in 2021-22 and we understand the Welsh Government has not provided health boards with any further targeted ALN funding.
- 114 However, the overall picture of NHS spending that supports learners with ALN, including any wider NHS spending from core budgets, is unclear. During our fieldwork, we were told that ALN-related demand in health boards is rising and more funding is needed to meet it and comply with statutory responsibilities and timescales.
- 115 Health boards have not been asked to record whether spending is ALN related. Health board staff that we spoke to told us that more Welsh Government funding would be welcomed. But they considered it unlikely that additional spending would be supported by the NHS from existing budgets amid wider funding pressures and other NHS priorities.

Further education institutions are also experiencing cost pressures due to ALN

- 116 Despite some additional investment, a recent report by Colleges Wales identified an estimated funding shortfall of between £2 million and £6 million to meet the needs of learners with ALN.⁵⁵ In our fieldwork, we also heard about concerns that Welsh Government budgets for ALN in further education were not increasing in line with rising demand.
- 117 Figures provided to us by the Welsh Government and Medr about further education funding for ALN cover different programmes and periods. For example, they show that colleges received a total of £2.8 million between 2022-23 and 2025-26 to help them prepare for implementation of the Act. They also received a total of £3.3 million between 2020/21 and 2023/24 to develop and enhance provision for complex needs.

⁵⁵ Colleges Wales, Costs incurred by FEIs in carrying out the additional duties required under ALNET, Update – July 2025, unpublished report July 2025. [Colleges Wales](#) is the representative body for further education.

118 However, there are two main streams of further education funding relevant to learners with ALN. Medr has recently taken on responsibility for distributing this funding:

- **Core funding for additional learning support** – which increased from £13.6 million in 2019/20 to £16.7 million in 2024/25. The initial allocation for 2025/26 was also set at £16.7 million, but with an additional £3.2 million allocated during the year, taking this to £19.9 million.
- **Funding for independent living skills programmes** – which increased from £12.1 million in 2020/21 to £24.4 million in 2024/25.⁵⁶

The Welsh Government has also incurred significant central costs to support ALN reform

119 Between 2018-19 and 2025-26 the Welsh Government has spent and allocated £20.1 million towards resourcing national support and oversight arrangements for the ALN system and transition from the old to the new system (see **Exhibit 8**). This spending covers a range of things, such as staffing, support for professional learning, stakeholder events, and evaluation.

⁵⁶ Independent living skills programmes cover learners with a range of needs. See also Estyn, [The Independent Living Skills \(ILS\) Curriculum in Further Education: Building a person-centred skills-based curriculum](#), September 2025.

Exhibit 8: Welsh Government central costs to support the ALN system, 2018-19 to 2025-26

Year	£ million
2018-19	2.8
2019-20	2.8
2020-21	2.0
2021-22	1.6
2022-23	2.7
2023-24	2.2
2024-25	2.2
2025-26 (budgeted)	3.8
Total	20.1

Source: Welsh Government

The Welsh Government does not know if ALN reform has met its aim of being cost neutral

- 120 The Welsh Government believed that transitioning to the new ALN system would be cost neutral. It anticipated that the new system would be simpler and less adversarial. It expected that additional costs would be offset by fewer disagreements and disputes.⁵⁷
- 121 The Welsh Government has not confirmed if it plans to formally review the extent to which ALN reform has been cost neutral. This may prove difficult to do fully given the lack of clarity around certain costs over time.

⁵⁷ Welsh Government, [Additional Learning Needs and Education Tribunal \(Wales\) Act: Explanatory Memorandum incorporating the regulatory impact assessment and explanatory notes](#), January 2018; and Welsh Government, [The Additional Learning Needs Code and regulations: explanatory memorandum](#), March 2021.

Overall, the figures we have identified in this report suggest current annual ALN spending approaching £1 billion, but the true cost will be higher

- 122 Taken together, the figures set out in **paragraphs 83 to 119** suggest that spending in support of learners with ALN or SEN is approaching £1 billion per year currently.
- 123 However, we have shown that this is not the full picture of spending across public services for several reasons. For example, some costs are not known, and this figure does not account for councils' contributions to capital projects. It is also difficult to be precise because some figures relate to budgeted rather than outturn expenditure or are for different time periods.
- 124 The Welsh Government has acknowledged that this incomplete picture causes difficulty when trying to estimate what the future costs for ALN services will be. Alongside gaps in information about outcomes (see **paragraphs 145 to 158**), it also hinders the assessment of value for money.

Understanding performance and outcomes

The Welsh Government has clear goals for the ALN system but has not fully integrated ALN with other policy changes

- 125 The Welsh Government set out three overarching objectives and 11 core aims of the new ALN system (see **footnote 7**). The overarching objectives were to create:
- a unified legislative framework to support all learners with ALN across the 0-25 age range;
 - an integrated, collaborative process of assessment, planning and monitoring which facilitates early, timely and effective interventions; and
 - a fair and transparent system for providing information and advice, and for resolving concerns and appeals.
- 126 The core aims included increased participation of children and young people, high aspirations and improved outcomes, and a simpler and less adversarial system with a clear and consistent right of appeal.
- 127 During our fieldwork we noted a consensus among stakeholders about the goals for the new system. There was general agreement that a person-centred system is the right approach.
- 128 There is some evidence of the Welsh Government integrating ALN with other policy areas. For example, the Welsh Government's national mission clearly sets out how education policies and commitments relate to each other.⁵⁸
- 129 The Sustainable Communities for Learning Programme is an example of how the Welsh Government has integrated its ALN policy. The programme's guidance recognises the wide range of needs learners may have and refers directly to the four broad areas of need from the ALN Code (see **Appendix 2**). It also sets out building implications, identifying that some learners with sensory or physical needs may require extra space and additional 'clues' to help them negotiate their environment.

- 130 However, other reviews have highlighted that the Welsh Government could have gone further with integration. For example:
- A Welsh Government commissioned review in 2025 reflected positive feedback from some practitioners about how the ALN reforms complement the Curriculum for Wales. But it highlighted that further integration of guidance covering curriculum approaches and the requirements of the Act could have been helpful for practitioners, especially during earlier implementation of both reforms.⁵⁹
 - Estyn's 2023 review looked at the progress schools and councils were making in supporting learners with ALN (see **footnote 17**). It said there had not been enough joined up thinking at either policy or practice level to emphasise the connection between the Curriculum for Wales and ALN reform.

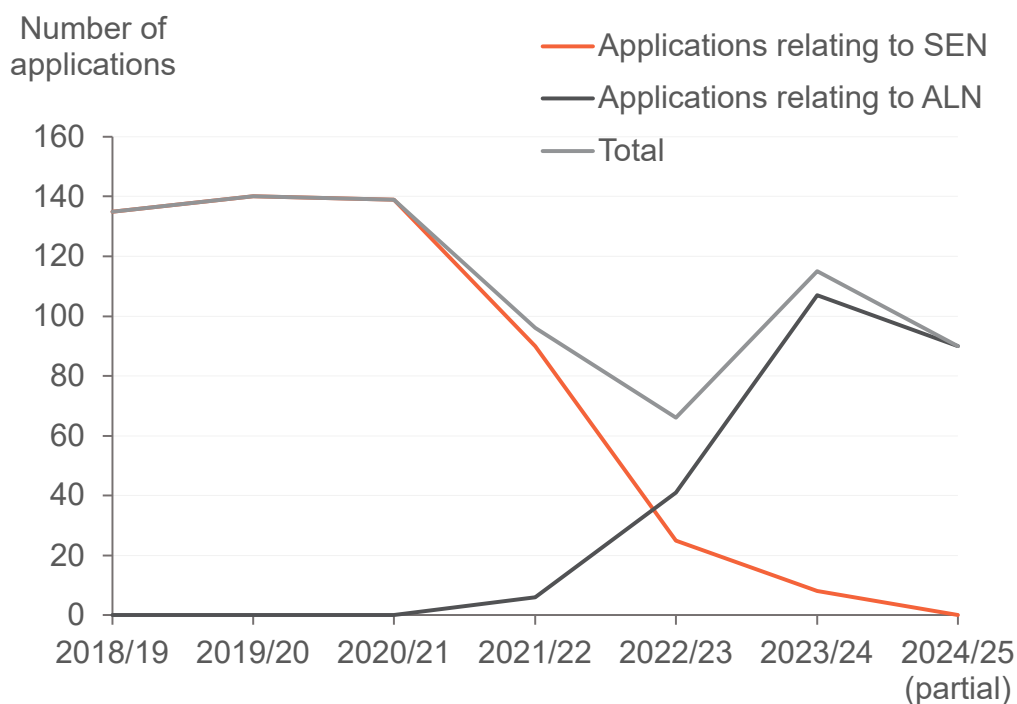
The system remains adversarial despite evidence of some improvement, including fewer appeals going to Tribunal

- 131 One of the Act's aims was to create a less adversarial system. Estyn has previously commented about aspects of improvement under the newer ALN system because of strengthened working relationships with parents (see **footnote 17**).
- 132 However, our fieldwork suggests that the system continues to be adversarial, although we recognise this is difficult to avoid entirely. Various organisations told us about the fraught nature of complaints, disputes, and appeals. Stakeholders said that the gap between expectations for the ALN system and what it delivers can cause strained relationships between practitioners, schools, councils, learners, and families.
- 133 Under the previous system, only learners with a statement had a statutory right to services and the right of appeal to the Education Tribunal for Wales (the Tribunal). The new system gives those with ALN a statutory right to services and a right of appeal. The Act also extended the age range of those who have a right of appeal to learners aged 0-25. These changes had the potential to increase the number of learners using the Tribunal route.

59 Welsh Government, Equity and inclusion in the Curriculum for Wales: a qualitative study, July 2025

134 **Exhibit 9** shows that the annual number of applications for appeal submitted to the Tribunal has reduced since the introduction of the new system. However, the latest dataset for 2024-25 only covers seven months of that period following a change to reporting. The number of applications for appeal is not the only measure of whether the system is becoming less adversarial. **Paragraph 138** discusses other aspects.

Exhibit 9: applications for appeal to the Special Educational Needs Tribunal for Wales and Education Tribunal for Wales, 2018/19 to 2024/25



Source: Audit Wales analysis of [Annual reports to the Special Educational Needs Tribunal for Wales](#), for 2018/19 to 2020/21, and [Annual reports to the Education Tribunal for Wales](#), for 2021/22 to 2024/25

Note: The Tribunal has amended its reporting period from an academic year to a financial year. This will align its reporting with the other devolved Welsh tribunals. The data for 2024/25 only covers seven months from September 2024 to March 2025 to allow for this change.

- 135 The Tribunal has said that a lack of awareness about rights of appeal could contribute to lower numbers going to Tribunal.⁶⁰ This point was echoed in a recent Welsh Government survey that found 54% of parents and carers were not aware of their rights to challenge decisions under the ALN system (see **footnote 20**).
- 136 The Welsh Government’s new ALN toolkit aims to improve information and awareness for parents and families.⁶¹ It provides clear, accessible information about the complaints and tribunal process, advocacy services, and wider information about the ALN system.
- 137 The Tribunal’s annual reports highlight key themes that sit behind the data on number of applications. The most recent full-year report for 2023/24 shows the largest categories of appeals are around one or more of need, provision, or school.⁶² These types of appeals would be relevant to the content of an IDP. The annual reports also highlight a relatively high number of appeals due to ‘refusal to take over responsibility of an IDP’ and ‘does the child have ALN’.
- 138 Other aspects of disputes are difficult to quantify. There is no data routinely collected on disputed ALN decisions that do not reach the Tribunal. The recent Welsh Government survey of parents and carers mentioned above found that 31% did not agree with decisions made about their child. The most frequent complaint was about the decision not to have an IDP.
- 139 The Tribunal’s recent submission to a review of the ALN legislative framework described the ALN legislative framework as ‘intellectually challenging’ (see **footnote 60**). Our fieldwork interviews highlighted difficulties bodies were experiencing in enacting the framework in the context of inconsistencies between the Act and the ALN Code.
- 140 As outlined in **paragraphs 33 to 41**, there are different approaches to ALP. The Act provides a definition, but the ALN Code does not provide clarity on how it could be interpreted and applied. Following its review of the Act and the ALN Code, the Welsh Government has set out priorities for the next phase of ALN reform.⁶³ These include clarifying definitions at the heart of the system, around who has ALN and what support learners can expect.

60 Education Tribunal for Wales, [Review of the Additional Learning Needs Legislative Framework in Wales – Contribution from the Education Tribunal for Wales](#), September 2025

61 Welsh Government, [Additional learning needs \(ALN\): parent and carers toolkit](#), first published November 2025. The toolkit is also available in an easy read version.

62 The Education Tribunal for Wales, [The Education Tribunal for Wales. Annual Report 2023-24](#), January 2025

63 Welsh Government, [Additional Learning Needs \(ALN\) legislative framework review](#), October 2025

We heard accounts of both positive and negative experiences of the ALN system

- 141 Opinions from learners and their families can provide useful insights when assessing the ALN system's overall performance. As mentioned in **paragraphs 135 and 138**, the Welsh Government commissioned a survey of parents and carers as part of its evaluation of the ALN reforms. The survey included, for example, questions about the identification of ALN, IDPs, and satisfaction with the ALN system. It is not clear if there will be any further national approaches to gain insights from learners and families.
- 142 Bodies representing learners with ALN told us about their concerns regarding the overall performance of the ALN system. However, we heard accounts of both positive and negative experiences from stakeholders, representatives and from families.
- 143 In 2023, a joint output from the Welsh Language Commissioner and the Children's Commissioner for Wales highlighted challenges for learners and families (see **footnote 33**). And the Children's Commissioner told us that a growing proportion of their caseload relates to ALN. Between September 2024 and August 2025, 20% (112 cases) of the caseload related to ALN or SEN. Themes included issues with placement, provision, IDPs, and transport.
- 144 Our fieldwork interviews highlighted some positive feedback about the application of the person-centred approach. The Welsh Government has also worked with Children in Wales to gather evidence from learners in four school settings.⁶⁴ Learners spoke about their experiences of the ALN system when they felt their views were taken seriously. However, the project also highlighted some areas of challenge. For example, learners felt schools could not always meet their needs amid capacity and resource pressures, even though they felt teachers were doing their best.

64 Welsh Government, [Children in Wales Participation Programme 2024/25: Additional Learning Needs \(ALN\) Ambassador Programme](#), November 2025. [Children in Wales](#) is a national umbrella organisation for voluntary, statutory and professional organisations and individuals who work with children, young people and families.

The available data provides only a limited picture of whether the system is delivering good outcomes for learners with ALN

- 145 We considered whether the performance of the ALN system is being measured effectively. There are various wider arrangements for oversight of the education system's performance in Wales. However, there are currently no appropriate indicators, or a national framework, around achieving the aspirations of learners with ALN, improved outcomes for them, or the effectiveness of ALN interventions. These issues are longstanding and are not unique to Wales.⁶⁵
- 146 During fieldwork we noted examples of councils that aimed to measure long-term outcomes from ALP. However, they described difficulties in measuring outcomes alongside other factors such as poverty and the consequences on education and behaviour from the COVID-19 pandemic.
- 147 At a local level, some of the councils we engaged with do have arrangements for monitoring effectiveness of ALN support. However, there was no consensus on the best way of reviewing support for learners and bringing together an assessment of effectiveness to ensure outcomes for learners with ALN are achieved.
- 148 When an individual learner's IDP is reviewed, this provides an opportunity to gather useful information about whether support is effective. However, councils told us about variability in the quality of, and compliance with, IDP reviews. The Welsh Government recently took steps to improve the evidence base around ALN decisions and IDPs (see **footnote 6**).
- 149 We found that not all councils we met with have centralised systems for viewing the content of school-held IDPs. Such systems can enable council officers to have greater insights on the initial quality of IDPs and any ongoing monitoring of reviews or assessments of ALP effectiveness.

65 Audit Scotland, [Additional support for learning](#), February 2025; National Audit Office, [Support for children and young people with special educational needs](#), October 2024; and Northern Ireland Audit Office, [Impact Review of Special Educational Needs](#), September 2020.

- 150 The Welsh Government publishes a range of data that includes detail for learners with ALN or SEN.⁶⁶ However, data available on outcomes for these learners in schools has historically focused on exam results and academic achievement. Examinations data provides some information about the attainment of learners with ALN, but it does not provide a full picture on outcomes.⁶⁷
- 151 The Welsh Government recognises that its data does not provide evidence of the overall progression of individual learners from their starting point. The Welsh Government also recognises that the transition from the SEN system to the ALN system has impacted on the make-up of the category of learners with ALN or SEN from year to year. This makes it difficult to draw conclusions from the current data when looking at trends.
- 152 The Welsh Government and Medr also have separate information on outcomes for learners with ALN in further education. They oversee the Lifelong Learning Wales Record (LLWR) that captures information from further education, apprentices, and the adult learning sector.⁶⁸ Some of this data is about ALN support.
- 153 Medr also publishes data on learner ‘destination’ covering, for example, whether learners go onto employment or continue learning.⁶⁹ While this data and the LLWR help to provide a picture of outcomes for post-16 learners with ALN, they do not provide clear insights into whether learners with ALN have improved outcomes due to the support they receive.
- 154 Another example of collecting outcome information is through Recognising And Recording Progress and Achievement (RARPA). This is a process that providers can use to measure learners’ progress towards their chosen destinations. RARPA helps ensure the quality of non-accredited programmes and learning in specialist further education settings and for independent living skills courses in mainstream further education.

66 For example, Welsh Government, [Pupils educated other than at school, September 2024 to August 2025](#), August 2025. Welsh Government, [Attendance and absence from primary schools: September 2024 to August 2025](#), November 2025. Welsh Government, [Attendance and absence from secondary schools: September 2024 to August 2025](#), September 2025.

67 Welsh Government, [Examination results](#)

68 Welsh Government, [Further and higher education data collections](#)

69 Medr, [Sta/Medr/18/2025: Consistent performance measures for post-16 learning: Learner destinations, August 2021 to July 2023](#), December 2025

- 155 The Welsh Government has proposed new ways to improve aspects of data collection as part of its educational reforms.⁷⁰ For example, it is planning for a new '14 to 16 Learner Entitlement Indicators Framework' from 2027.⁷¹ The framework will detail what information will be published about each school.
- 156 It is not clear yet what contextual information schools will publish to provide a fuller view of learners' experiences and outcomes and if this will include information about those with ALN. The current options being considered only apply to learners aged 14-16. The question of suitable outcome measures for the full ALN age range of 0-25 looks out of scope for this new data framework.
- 157 The Welsh Government has described how changes it is making around ALN data will 'help support learners with ALN to meet their full potential, as well as monitor, evaluate and improve the ALN system' (see **footnote 6**). The changes are a positive step forward. However, they do not include a detailed approach to improving outcome measurement for learners with ALN.
- 158 The Welsh Government has commissioned an evaluation to look at the implementation of the ALN system. The work has highlighted how the new ALN system can contribute to positive outcomes for learners, families, and the wider education system. It has also presented ways in which outcomes could be captured.⁷² It is yet to be seen how the Welsh Government might measure these outcomes in future.

70 Welsh Government, [Developing a new data and information ecosystem that supports the reformed school system in Wales](#), May 2023

71 Welsh Government, [Decisions report - outcomes from the consultation on using data and information to support learning and improvement](#), July 2025

72 Welsh Government, [Evaluation of the Additional Learning Needs system: scoping report](#), December 2023



Recommendations

159 We are aware of other recommendations made in recent reports about the ALN system in Wales. We have looked to avoid duplicating existing recommendations. We also make our recommendations in the context of recent Welsh Government consultations and/or actions on ALN data collection, the ALNCo role, and about how schools are funded by councils to make things fairer and more transparent.

Understanding demand

R1 To ensure there is a clearer national picture about the number of learners with ALN, the Welsh Government should collect and publish more consistent data across age ranges and settings. To achieve this, the Welsh Government will need to fill gaps in relation to children with ALN below compulsory school age as well as learners electively home educated. And it should work with Medr to improve the quality of data for learners with ALN above compulsory school age.

(See paragraphs 12 to 15 and 29 to 32)

Understanding workforce capacity and skills

R2 To gain a better understanding of the workforce supporting learners with ALN and to aid planning for current and future needs, the Welsh Government should agree with key stakeholders a proportionate approach to collecting and monitoring data on staff who support these learners. For example, this should include data on the number of:

- staff in early years and further education institutions;
- staff employed directly by councils; for example, specialist teachers, educational psychologists, and EYALNLOs; and
- specialist staff employed by schools, special schools, or other settings; for example, specialist teachers of deaf, visually impaired, or multi-sensory impaired learners and ALN support staff / teaching assistants.

(See paragraphs 56 to 60 and 63 to 67)

Understanding costs

R3 To ensure there is a clearer national picture of ALN costs, the Welsh Government should:

- 3.1** Lead work to compare and learn from the way councils are setting ALN revenue budgets, to encourage shared learning and greater consistency of approach.
- 3.2** Work with councils to develop a clear framework for reporting all ALN spend against budgets in mainstream schools.
- 3.3** Collate and publish an annual picture of ALN-related spending in Wales. As a minimum this should cover ALN revenue spending in schools and wider council departments such as transport, spending in health boards and further education, plus wider capital ALN spending and Welsh Government central spending.

(See paragraphs 85 to 92, 100 to 109, 113 to 119 and 122 to 124)

R4 To improve service planning and ensure future sustainability of the ALN system, the Welsh Government should:

4.1 Work with responsible bodies to review spending to assess whether current ALN revenue and capital spending plans will meet future demand for ALN services.

4.2 As soon as possible, communicate a decision to public bodies on whether dedicated ALN grants that provide additional financial support to deliver ALN services will continue beyond 2026-27.

(See **paragraphs 110 to 112 and 122 to 124**)

R5 To ensure transparency about the cost of ALN reform, the Welsh Government should, by the end of 2026-27, assess whether the reform is on track to achieve its aim of being cost neutral.

(See **paragraphs 120 to 121**)

Understanding performance and outcomes

R6 To capture information about aspirations, monitor outcomes, and support improvement, the Welsh Government should agree with key stakeholders a proportionate approach to collecting and monitoring data on outcomes for learners with ALN. This should include regular national approaches to gathering the views of these learners and their parents or carers.

(See **paragraphs 141 to 158**)



Appendices

- 1 About our work
- 2 Data on types of need
- 3 Settings for learners with ALN
- 4 Key terms in this report

1 About our work

Scope of the audit

Our focus was mainly on the Welsh Government, councils, and their remit in relation to ALN within schools. We considered their understanding of demand, workforce capacity and skills, costs, and outcomes.⁷³

We also formed a view on the Welsh Government's wider strategic role alongside other public bodies' roles within the ALN system. So, to a lesser extent we considered the roles of early years' provision, health boards, and further education institutions. Our scope did not extend to a detailed review of each body with statutory responsibilities under the Act.

Reform of the ALN system is part of what underpins the Welsh Government's well-being objective to 'Continue our long-term programme of education reform, and ensure educational inequalities narrow and standards rise'.⁷⁴ As such, we used this audit to consider the extent to which the Welsh Government has acted in accordance with the sustainable development principle in taking steps to meet that objective.

Audit questions and criteria

Questions

We focused our work around three specific questions:

- Do public bodies have a good understanding of the demand for ALN provision and the resources needed to meet it?
- Do public bodies have a good understanding of the costs and sustainability of providing ALN services?
- Do public bodies have a good understanding of the performance of the ALN system and is it performing well?

73 'Demand' can have negative associations for learners and families. We are using the word to refer to the economic model of supply and demand.

74 Welsh Government, [Programme for government 2021 to 2026: Well-being statement](#), June 2021

Criteria

We drew on a range of sources to develop our audit criteria, as below:

- Analysis of national strategic documents and our research into other reviews relating to Wales.
- Work by other UK audit bodies.
- Audit Wales internal guidance, including our ‘positive indicators’ which are an illustrative set of characteristics that describe how the sustainable development principle could be applied effectively. They were developed through engagement with public bodies and informed by advice and guidance from the Future Generations Commissioner for Wales.

Methods

We conducted most of our fieldwork between July and September 2025, using the following methods:

- Review of key legislative, policy and guidance documents. We also considered published reports from other bodies including the Senedd, Estyn and other Welsh inspectorates and commissioners, and academic and other research.
- Analysis of financial and other data, as described in the main body of this report and taken from other sources. Our [data tool](#) contains more detailed information and analysis. We have not audited the data we are drawing on.
- Interviews with representatives from:
 - the Welsh Government;
 - Ceredigion, Rhondda Cynon Taf, Newport, Swansea, and Wrexham councils, along with a North Wales Regional ALN Group that includes Conwy, Flintshire, Gwynedd, Wrexham and Isle of Anglesey;
 - the four Designated Education Clinical Lead Officers (DECLOs) who, between them, cover all seven health boards in Wales;
 - third sector organisations including members of the Third Sector Additional Needs Alliance (TSANA), a coalition of third sector organisations representing a broad range of children and young people with additional learning needs; and
 - other education stakeholders including the Education Tribunal for Wales, Estyn, Medr (the Commission for Tertiary Education and Research), and Colleges Wales.

In February 2026, we shared our emerging findings at a meeting of a working group established by the Association of Directors of Education in Wales which is looking at ALN system costs.

2 Data on types of need

As background to individuals' type of need, the ALN Code recognises there is a wide range of learning difficulties or disabilities. However, it broadly classifies the needs into four areas:

- Communication and integration.
- Cognition and learning
- Behaviour, emotional and social development.
- Sensory and/or physical.

Exhibit 10: reports of ALN or SEN by type of need in maintained schools, 2024/25

Type of need	Number of learners with ALN or SEN	% of all learners with ALN or SEN
Speech, language, and communication difficulties	15,875	36.2
Behavioural, emotional, and social difficulties	14,845	33.8
Autism Spectrum Disorder (ASD)	10,975	25.0
Moderate learning difficulties	9,305	21.2
Physical and medical difficulties	3,785	8.6
Severe learning difficulties	3,280	7.5
Attention Deficit Hyperactivity Disorder (ADHD)	2,400	5.5
Dyslexia	2,305	5.3
Hearing impairment	1,135	2.6
Profound and multiple learning difficulties	975	2.2
Visual impairment	750	1.7
Multi-sensory impairment	335	0.8
Dyspraxia	330	0.7
Dyscalculia	165	0.4

Source: Audit Wales analysis of Welsh Government, [Schools' census results: January 2025](#)

Note: Learners may have more than one need recorded so numbers are greater than the total number of learners with ALN.

3 Settings for learners with ALN

Exhibit 11: examples of settings for learners with ALN

Setting	Description
Alternative provision	Settings which can accommodate education for learners who are unable, for various reasons, to attend mainstream school.
Designated units	Settings within mainstream schools designed for learners with specific needs. For example, learners with speech, language, or sensory impairments.
Specially resourced provision	Facilities within mainstream schools for learners with specific learning or physical needs. These facilities differ from designated units as they allow learners to spend most of their time in mainstream classrooms.
Special resource base	Dedicated space within mainstream schools designed to support learners with specific needs. Learners' needs might include health needs.
Special schools	Schools that aim to cater more specifically for learners who are likely to have more complex needs. Special schools can be co-located with a mainstream school, split across multiple sites, or include extensive facilities that offer specialist or vocational learning. All learners in these settings have IDPs or equivalent. There is wide variation between these settings in relation to age range, number of learners, and provision/needs that are met.
Supplementary area	Areas within mainstream schools designed for extra purposes, for example ALN support.
Transition spaces	Areas within a school building to help learners move between different activities, tasks, or routes.

Source: Audit Wales summary based in part on Welsh Government, [Area guidelines for schools in Wales: building guidance](#), March 2025

4 Key terms in this report

Term	Description
Additional Learning Needs (ALN)	<p>The Additional Learning Needs and Educational Tribunal (Wales) Act 2018 sets out the definition of ALN. It says that:</p> <ul style="list-style-type: none"> • a child or young person has ALN if they have significantly greater difficulty in learning than the majority of others of the same age or have a disability which prevents or hinders them from making use of the educational or training facilities generally provided for others of the same age in mainstream maintained schools or colleges; and • below compulsory school age, a child has ALN if, without extra support, they are likely to fall within one or both descriptions above when they reach compulsory school age.
<u>Additional Learning Needs and Educational Tribunal (Wales) Act 2018 (the Act)</u>	Established a new statutory framework for supporting children and young people with ALN. Replaced legislation around Special Educational Needs (SEN) and the assessment of children and young people with learning difficulties and/or disabilities in post-16 education and training.
<u>The Additional Learning Needs Code for Wales 2021 (the ALN Code)</u>	Together with the Act, establishes the statutory system for meeting the ALN of children and young people.
Additional Learning Provision (ALP)	The support that is additional to, or different from, what is generally available to others of the same age in nurseries, mainstream schools, or colleges. Any education support for a child aged under three is defined as ALP.
Additional Learning Needs Co-ordinator (ALNCo)	The ALN Code sets out information about the role. All mainstream maintained schools and further education institutions must designate a person, or more than one person, responsible for co-ordinating provision for learners with ALN.

Term	Description
Designated Education Clinical Lead Officer (DECLO)	The DECLO is responsible for co-ordinating a health board's functions in relation to children and young people with ALN. The Act requires health boards to have a DECLO.
Early Years Additional Learning Needs Lead Officer (EYALNLO)	Under the Act, councils must designate an officer with responsibility for co-ordinating functions for children under compulsory school age who are not attending maintained schools. The ALN Code provides further information about the EYALNLO role.
Education Other Than At School (EOTAS)	Provision for learners of compulsory school age who cannot receive suitable education because of illness, exclusion, or other reason. This can include a pupil referral unit, independent school, or council-funded home tuition. It does not include those who are electively home educated.
Education Tribunal for Wales (the Tribunal)	The Tribunal describes itself as making decisions on appeals about ALN or SEN and claims of disability discrimination in schools. The Tribunal was renamed from the former Special Education Needs Tribunal Wales on 1 September 2021.
Individual Development Plan (IDP)	<p>A statutory plan introduced by the Act for learners with ALN. IDPs should cover:</p> <ul style="list-style-type: none"> • a learner's personal details; • a description of their ALN; • the ALP required; • responsibilities for providing ALP; and • review arrangements. <p>Schools or colleges usually hold IDPs. Councils will be responsible for the IDP where the ALP is complex or in specific circumstances, for example looked after children, children under five years of age, and those attending specialist college.</p>

Term	Description
Special Educational Needs (SEN)	Previous system in Wales and policy for children with additional needs. The Act replaced the terms ‘SEN’ and ‘LDD’ with ALN.
Special Educational Needs and Disabilities (SEND)	In England, SEND refers to a child or young person (0-25 years old) who may need more support than children of the same age to make the expected progress. They may have an Education, Health and Care Plan. The Children and Families Act 2014, Equality Act 2010, and the SEND code of practice: 0 to 25 years form the statutory framework.
Non-statutory ‘school action’ and non-statutory ‘school action plus’	<p>Previous legislation provided for a graduated response to SEN in Wales, including:</p> <ul style="list-style-type: none"> • school action – teacher provided activities beyond those provided as part of the school’s usual differentiated curriculum offer; and • school action plus – the school would request additional help and advice from external support services provided by the council and/or other agencies.
Statement of SEN	Under the previous legislation, schools could request a statutory assessment by the council if concerns persisted about a learner’s progress having gone through school action and school action plus. The council would decide whether to issue a statement of SEN and was responsible for ensuring that resources were available for the provision in the statement. Statements were all council held. The statements were seen as being issued to learners with the most complex needs.

About us

The Auditor General for Wales is independent of the Welsh Government and the Senedd. The Auditor General's role is to examine and report on the accounts of the Welsh Government, the NHS in Wales and other related public bodies, together with those of councils and other local government bodies. The Auditor General also reports on these organisations' use of resources and suggests ways they can improve.

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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.