



# School Standards and Framework Act 1998

## 1998 CHAPTER 31

### PART II

#### NEW FRAMEWORK FOR MAINTAINED SCHOOLS

#### CHAPTER IV

#### FINANCING OF MAINTAINED SCHOOLS

#### *Information*

#### 52 <sup>[F1]</sup>Financial statements: Wales.]

- (1) Before the beginning of each <sup>[F2]</sup>financial year<sup>[F2]</sup> prescribed period<sup>[F2]</sup> a <sup>[F3]</sup>local authority<sup>[F4]</sup> in Wales shall prepare a statement containing such information relating to their planned <sup>[F5]</sup>education expenditure in <sup>[F6]</sup>that year<sup>[F6]</sup> <sup>[F6]</sup>that period as may be prescribed.

<sup>[F7]</sup>(1A) The periods prescribed for the purposes of subsection (1)—

- (a) must consist of one or more funding periods, and
  - (b) may include funding periods in respect of which (by virtue of their inclusion in one or more earlier periods prescribed for the purposes of that subsection) information relating to planned <sup>[F5]</sup>education expenditure has previously been required under that subsection.]
- (2) After the end of each <sup>[F8]</sup>financial year<sup>[F8]</sup> prescribed period<sup>[F8]</sup> a <sup>[F3]</sup>local authority<sup>[F9]</sup> in Wales shall prepare a statement containing such information with respect to the following matters as may be prescribed—
- (a) the planned <sup>[F5]</sup>education expenditure in that <sup>[F10]</sup>year<sup>[F10]</sup> <sup>[F10]</sup>period specified in the statement prepared by the authority under subsection (1),

---

*Changes to legislation: School Standards and Framework Act 1998, Cross Heading: Information is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

- (b) [<sup>F5</sup>education] expenditure actually incurred, or treated by the authority as having been incurred, by them in the [<sup>F10</sup>year][<sup>F10</sup>period], [<sup>F11</sup>and]
- (c) any other resources allocated by the authority in the [<sup>F10</sup>year][<sup>F10</sup>period] to schools maintained by them during any part of the [<sup>F10</sup>year][<sup>F10</sup>period]. [<sup>F12</sup>and
- (d) accountable resources held, received or expended in the [<sup>F10</sup>year][<sup>F10</sup>period] by any person in relation to a school maintained by the authority.]

[<sup>F13</sup>(2A) In subsection (2)(d), “accountable resources”, in relation to a maintained school, means any resources which are not provided by the [<sup>F3</sup>local authority] but in respect of which an obligation is imposed on the governing body of the school by virtue of regulations under section 44 of the Education Act 2002 (accounts of maintained schools).]

[<sup>F14</sup>(2B) The periods prescribed for the purposes of subsection (2) must consist of one or more funding periods.]

- (3) A statement under this section shall—
  - (a) be prepared in such form, and
  - (b) be published in such manner and at such times, as may be prescribed.
- (4) The authority shall furnish the governing body and head teacher of each school maintained by them with a copy of each statement prepared by the authority under this section or, if regulations so provide, with a copy of such part or parts of it as may be prescribed.
- (5) A governing body provided with such a copy under subsection (4) shall secure that a copy of it is available for inspection (at all reasonable times and free of charge) at the school.
- (6) Subsection (5) does not apply to a temporary governing body of a new school at any time before the school opening date.

[<sup>F15</sup>(7) In this section “education expenditure” has the same meaning as in section 45A.]

#### Textual Amendments

- F1** S. 52 title substituted (12.1.2010) by [Apprenticeships, Skills, Children and Learning Act 2009 \(c. 22\)](#), [ss. 253\(2\)](#), 269(4); S.I. 2009/3317, art. 2, [Sch.](#)
- F2** Words in s. 52(1) substituted (1.11.2005 for E.) by [Education Act 2005 \(c. 18\)](#), s. 125(4), [Sch. 18 para. 10\(2\)\(a\)](#) (with s. 119); S.I. 2005/2034, art. 8
- F3** Words in Act substituted (5.5.2010) by [The Local Education Authorities and Children’s Services Authorities \(Integration of Functions\) Order 2010 \(S.I. 2010/1158\)](#), art. 1, [Sch. 2 para. 10\(2\)](#) (with [Sch. 2 para. 10\(4\)](#))
- F4** Words in s. 52(1) inserted (12.1.2010) by [Apprenticeships, Skills, Children and Learning Act 2009 \(c. 22\)](#), [ss. 253\(2\)](#), 269(4); S.I. 2009/3317, art. 2, [Sch.](#)
- F5** Word in s. 52 inserted (5.5.2010) by [The Local Education Authorities and Children’s Services Authorities \(Integration of Functions\) Order 2010 \(S.I. 2010/1158\)](#), art. 1, [Sch. 2 para. 10\(9\)\(a\)](#)
- F6** Words in s. 52(1) substituted (1.11.2005 for E.) by [Education Act 2005 \(c. 18\)](#), s. 125(4), [Sch. 18 para. 10\(2\)\(b\)](#) (with s. 119); S.I. 2005/2034, art. 8
- F7** S. 52(1A) inserted (1.11.2005 for E.) by [Education Act 2005 \(c. 18\)](#), s. 125(4), [Sch. 18 para. 10\(3\)](#) (with s. 119); S.I. 2005/2034, art. 8
- F8** Words in s. 52(2) substituted (1.11.2005 for E.) by [Education Act 2005 \(c. 18\)](#), s. 125(4), [Sch. 18 para. 10\(4\)\(a\)](#) (with s. 119); S.I. 2005/2034, art. 8

*Changes to legislation: School Standards and Framework Act 1998, Cross Heading: Information is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F9** Words in s. 52(2) inserted (12.1.2010) by [Apprenticeships, Skills, Children and Learning Act 2009 \(c. 22\)](#), **ss. 253(2)**, 269(4); S.I. 2009/3317, art. 2, **Sch. 18**
- F10** Word in s. 52(2)(a)-(d) substituted (1.11.2005 for E.) by [Education Act 2005 \(c. 18\)](#), s. 125(4), **Sch. 18 para. 10(4)(b)** (with s. 119); S.I. 2005/2034, art. 8
- F11** Word in s. 52(2)(b) repealed (1.4.2003 for E.) by [Education Act 2002 \(c. 32\)](#), ss. 45(2), 216(4), **Sch. 22 Pt. 3** (with ss. 210(8), 214(4)); S.I. 2003/124, art. 4
- F12** S. 52(2)(d) and word inserted (1.4.2003 for E.) by [Education Act 2002 \(c. 32\)](#), **ss. 45(2)**, 216(4) (with ss. 210(8), 214(4)); S.I. 2003/124, art. 4
- F13** S. 52(2A) inserted (1.4.2003 for E.) by [Education Act 2002 \(c. 32\)](#), **ss. 45(3)**, 216(4) (with ss. 210(8), 214(4)); S.I. 2003/124, art. 4
- F14** S. 52(2B) inserted (1.11.2005 for E.) by [Education Act 2005 \(c. 18\)](#), s. 125(4), **Sch. 18 para. 10(5)** (with s. 119); S.I. 2005/2034, art. 8
- F15** S. 52(7) added (5.5.2010) by [The Local Education Authorities and Children's Services Authorities \(Integration of Functions\) Order 2010 \(S.I. 2010/1158\)](#), art. 1, **Sch. 2 para. 10(9)(b)**

**<sup>F16</sup>53 Certification of statements by Audit Commission.**

.....

**Textual Amendments**

- F16** S. 53 repealed (12.1.2010) by [Apprenticeships, Skills, Children and Learning Act 2009 \(c. 22\)](#), ss. 253(3), 269(4), **Sch. 16 Pt. 9**; S.I. 2009/3317, art. 2, **Sch.**

**<sup>F17</sup>53A Certification of statements by Auditor General for Wales**

- (1) A [<sup>F3</sup>local authority] in Wales shall, if directed to do so by the National Assembly for Wales, require the Auditor General for Wales to make arrangements in accordance with section 96B(1)(d) of the Government of Wales Act 1998 for certifying—
  - (a) such statement or statements prepared by the authority under section 52 above, or
  - (b) such part or parts of any such statement or statements,as may be specified in the directions; and for the purposes of section 96B(1)(d) of that Act any statement under section 52 above shall be regarded as a return by the authority.
- (2) The arrangements made by the Auditor General for Wales in pursuance of subsection (1) shall include arrangements for sending to the National Assembly for Wales—
  - (a) a copy of the statement or statements so certified, or
  - (b) a copy of the part or parts so certified,as the case may be.
- (3) Directions given under subsection (1) may relate to any [<sup>F3</sup>local authority] or to [<sup>F18</sup>local authorities] generally or to any class or description of such authority.]

**Textual Amendments**

- F3** Words in Act substituted (5.5.2010) by [The Local Education Authorities and Children's Services Authorities \(Integration of Functions\) Order 2010 \(S.I. 2010/1158\)](#), art. 1, **Sch. 2 para. 10(2)** (with Sch. 2 para. 10(4))

---

**Changes to legislation:** School Standards and Framework Act 1998, Cross Heading: Information is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- F17** S. 53A inserted (1.4.2005) by [Public Audit \(Wales\) Act 2004 \(c. 23\)](#), s. 73, **Sch. 2 para. 41**; S.I. 2005/558, art. 2, Sch. 1
- F18** Words in Act substituted (5.5.2010) by [The Local Education Authorities and Children's Services Authorities \(Integration of Functions\) Order 2010 \(S.I. 2010/1158\)](#), art. 1, **Sch. 2 para. 10(3)** (with Sch. 2 para. 10(4))

**Changes to legislation:**

School Standards and Framework Act 1998, Cross Heading: Information is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 14(3)(aa) inserted by [2011 nawm 7 s. 16\(2\)](#) (Amendment not applied to legislation.gov.uk - s.16(02) of 2011 nawm007 omitted by 2013 nawm001 s. 100(4), Sch. 5 para. 13(2); S.I. 2014/178, art. 2(f) (with art. 3) prior to commencement)
- s. 18B inserted by [2011 nawm 7 s. 16\(3\)](#) (Amendment not applied to legislation.gov.uk - s.16(02) of 2011 nawm007 omitted by 2013 nawm001 s. 100(4), Sch. 5 para. 13(2); S.I. 2014/178, art. 2(f) (with art. 3) prior to commencement)
- Sch. 22 para. 5(1B) inserted by [2023 c. 55 s. 235\(4\)](#)