

Public Audit Committee  
Wednesday 7 May 2025  
14th Meeting, 2024 (Session 6)

## Additional Support for Learning

### Introduction

1. At its meeting today, the Public Audit Committee will take evidence from the Scottish Government and COSLA on the joint Auditor General for Scotland (AGS) and Account Commission's briefing [Additional Support for Learning](#) which was published on 27 February 2025. A copy of the briefing can be found at **Annexe A**.
2. The Committee previously heard evidence from the AGS and the Accounts Commission on the briefing [at its meeting on 19 March 2025](#). Papers and the Official Report from the meeting can be [found on the Committee's web pages](#).

### Next steps

3. The Public Audit Committee will decide any further action it wishes to take following the evidence session today.

Clerks to the Committee,  
May 2025

## Briefing

# Additional support for learning



ACCOUNTS COMMISSION 

AUDITOR GENERAL 

Prepared by Audit Scotland  
February 2025



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## Accessibility

You can find out more and read this report using assistive technology on our website [www.audit.scot/accessibility](http://www.audit.scot/accessibility).

## Audit team

The core audit team consisted of: Tricia Meldrum, Douglas Black, Mark McCabe, Yoshiko Gibo and Hannah Ashwell under the direction of Mark MacPherson.

# Key facts



40%

Proportion of pupils in publicly funded schools recorded as **receiving additional support** for learning (ASL) (284,448 pupils in 2024)



768%

**Growth in pupils recorded as receiving ASL** since the ASL Act was introduced in 2004. When ASL provided without a specific plan or on a short-term basis was first included in national data in 2010, recorded ASL increased by 58 per cent.



67%

Proportion of pupils receiving ASL for additional support needs that are **short term or do not have specific planning** (190,047 pupils in 2024)



3%

Proportion of pupils receiving ASL who **attend special schools** (8,002 pupils in 107 special schools in 2024)



93%

Proportion of pupils receiving ASL who spent all their time in **mainstream classes** in 2023



20%

Proportion of mainstream schools across Scotland that have **dedicated facilities** to provide ASL (468 schools in 2023)



£926m

Councils' identifiable **education spending** on ASL in 2022/23. This does not capture ASL provided by mainstream classroom teachers and relevant spending in other services

# Key messages

- 1** Forty per cent of all pupils receive additional support for learning (ASL), with the proportion in Scotland's most deprived areas almost double that in the least deprived areas. There has been an almost eightfold increase in pupils recorded as receiving ASL since the ASL Act was introduced in 2004. The reasons for this growth are complex. They include the inclusive approach to ASL in the ASL Act, intended to meet the diverse additional support needs of pupils, along with changes to data recording and increasing awareness of needs.
- 2** It is not possible to determine the scale, complexity and nature of additional support needs across Scotland due to inconsistencies and gaps in data recording. Almost all ASL is provided in mainstream classes, which means it is not possible to identify how much is spent providing it. It is also difficult to quantify the amount of spending on support provided through other public services such as the National Health Service (NHS).
- 3** Current attainment measures show a wide gap in outcomes for pupils receiving ASL and other pupils. More appropriate ways of measuring the achievements of pupils who receive ASL are still at a very early stage of development. This, coupled with gaps in understanding additional support needs, makes it difficult to assess whether the Scottish Government, councils and their partners are planning for and providing the appropriate support to meet pupils' needs, in line with their rights.

- 4 Providing ASL is an increasingly core part of what classroom teachers do. However, the Scottish Government has not planned effectively for the potential impact of this inclusive approach to ASL. It is not specifically reflected in funding formulas for education and education planning, such as training for teachers and support staff, class sizes and the design of school buildings. The Scottish Government and councils need to fundamentally evaluate how education is funded, staffed and assessed to support all pupils to reach their full potential. They also need to consider the continual growth in pupils requiring ASL within their wider approach to improving child development.
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# Recommendations

**Better quality data is fundamental to understanding pupils' additional support needs and the resources required to provide support. The Scottish Government and councils should:**

**In the next 6–12 months**

- agree how they collect and record data on pupils' additional support needs, including collecting data required to inform the national measurement framework for ASL that is being developed. National data should be recorded more consistently and should allow for a better understanding of where multiple or complex needs exist and how demographic and equalities issues impact on learning needs.

**In the next 12–24 months**

- roll out a national measurement framework that better demonstrates the outcomes for pupils with additional support needs. The outcomes should reflect all children's statutory right to an education that develops their 'personality, talents and abilities to the full'.
- annually publish data that enables them to better identify the scale, complexity and nature of additional support needs (Scottish Government only).

**In the longer term**

- using the national measurement framework, publish clear and transparent annual reports on outcomes for pupils who receive ASL.

**The Scottish Government and councils should fundamentally evaluate, both nationally and locally, how ASL is planned for, funded and staffed as part of core education provision. To do this, they should:**

**In the next 12–24 months**

- review how both mainstream and special education is provided to meet the levels of support now needed in classrooms and identify any required changes.

This should consider the impact of ASL on all pupils in a classroom and include examining approaches to planning and resourcing education, such as capacity in classrooms, staffing numbers and the mix of teachers and other staff, training and qualifications for teachers and support assistants, and building design. Throughout this process, they should engage with pupils, parents and carers, teachers and support staff.

### **In the longer term**

- implement any identified changes that are required to the funding and staffing of ASL in mainstream and special education and to the design of school buildings, to improve outcomes for pupils with additional support needs and target available resources more effectively.



# Introduction

**1.** The proportion of children and young people recorded as receiving ASL has grown continually and significantly since the ASL Act was introduced in 2004. Several reports have highlighted challenges and concerns in relation to the provision of ASL:

- In 2020, an [independent review](#), chaired by Angela Morgan OBE (the Morgan review) concluded that the implementation of ASL legislation in Scotland was ‘fragmented and inconsistent’ and that many aspects of the ASL system needed to be improved.
- An Accounts Commission [blog](#) on ASL (2022) said that the additional support needs of school pupils were not consistently being met, raising concerns about their rights and equality issues.
- The Scottish Parliament’s Education, Children and Young People (ECYP) Committee’s [report](#) (May 2024) concluded that ‘significant issues in relation to meeting pupils’ additional support needs remain’, which ‘should not be allowed to continue’.
- The National Audit Office’s [report](#) on support for children and young people with special educational needs (SEN) in England (October 2024) found similar issues to those in Scotland. These included the need for better data to understand the root causes behind increases in SEN and the variation in pupils’ needs. It recommended that the government should explicitly consider whole-system reform of education, to improve outcomes for children with SEN and make SEN provision financially sustainable.

## About this report

**2.** We knew that some gaps in the data would limit the work we could do. However, we recognise that there are long-standing challenges that need to be addressed as a matter of urgency ([paragraph 1](#)). Therefore, we chose to publish this briefing to highlight the urgent need for improvement in ASL.

**3.** This briefing looks at how well the Scottish Government and councils are addressing the demand for ASL in publicly funded primary, secondary and special schools. It does not examine how the demand for ASL is being addressed in early learning and post-school settings. It looks at:

- how well the Scottish Government and councils understand demand for ASL

- how the Scottish Government and councils allocate and deploy resources to meet additional support needs
- how well the Scottish Government and councils are monitoring the provision of ASL and its impact on children and young people
- how effectively the Scottish Government and councils are addressing the challenges around ASL.

**4.** This briefing takes account of requests from the Morgan review and the ECYP Committee that Audit Scotland looks at spending on ASL across different departments and policy areas (cross-cutting spending).

**5.** Our findings draw on published documents, published statistical and financial data, and interviews with key stakeholders. We carried out a survey of all councils and interviews with a sample of five councils (Aberdeenshire, Dundee City, East Lothian, North Lanarkshire and West Lothian). We considered the work of the [Inclusion Ambassadors \(paragraph 29\)](#) and had discussions with a range of stakeholders, including organisations that work closely with children, young people and families. We also had discussions with our **Youth Advisory Panel**.

**6.** In preparing our findings, we acknowledge that this is a very personal and sensitive topic, with strong, and often conflicting, views around ASL across those requiring, experiencing and providing services.

**7.** We plan to report progress against the recommendations in this briefing as part of our impact reporting.



### Youth Advisory Panel

Since December 2023 Audit Scotland has been working with a panel of 30 young people who are currently aged 11 to 19. The young people provide advice and input to our audit work. The panel is also supported by an external consultant.

# 1. Understanding additional support needs

The inclusive approach to ASL, changes to data recording and an increasing awareness of needs, have contributed to the significant growth in the number of pupils receiving ASL. Inconsistency in local recording and data gaps mean that national statistics are unlikely to provide an accurate reflection of demand for ASL, or the type of support pupils require. This makes it difficult to assess whether pupils' needs are being met.

## Legislation allows for pupils with a wide range of additional support needs to receive ASL

**8.** The Education (Additional Support for Learning) (Scotland) Act 2004 (the ASL Act) is **inclusive**, providing for a wide range of additional support needs. Support is considered additional if it is provided differently from that generally provided for children of the same age in pre-school centres and schools ([Exhibit 1, page 11](#)).

**9.** In July 2024, the UNCRC (Incorporation) (Scotland) Act came into force. This places a statutory duty on public bodies to meet children's rights in all aspects of society, including the right to an education that helps them fully develop their personalities, talents and abilities, and the right to be heard and have their opinion considered.

**10.** Additional support may be short or long term. The ASL Act does not require a formal diagnosis for a child or young person to receive appropriate ASL. It presumes that all looked after children and young people automatically have additional support needs, unless the education authority determines otherwise. We are currently carrying out an [audit](#) looking at improving care experience.

**11.** ASL provision is also guided and supported by a range of relevant legislation and national policies ([Appendix 1, page 30](#)). Central to the inclusive approach to ASL within Scottish education is the presumption of mainstreaming that was introduced by the Standards in Scotland's Schools etc. Act 2000. Councils are required to provide education in a mainstream school unless certain exceptions apply.



### Inclusive

'A child or young person has additional support needs for the purposes of this Act where, for whatever reason, the child or young person is, or is likely to be, unable without the provision of additional support to benefit from school education provided or to be provided for the child or young person.'

Additional support for learning: statutory guidance (Code of Practice), Scottish Government, 2017

## Exhibit 1.

### Examples of categories of additional support needs and possible support provided

ASL legislation provides for a wide range of additional support needs to be met that arise from four factors: disability or health, the learning environment, family circumstances and social and emotional factors.



#### Provided in mainstream classes

<b>English as an additional language (EAL)</b>	Possible support from a classroom assistant. Teaching/resources may be adapted to make content in English accessible. Learning may be supported by specialist EAL teachers, college and voluntary agencies.
<b>Young carer</b>	Social worker and classroom teacher work together to remove barriers to learning. The teacher provides extra time for schoolwork to balance with caring responsibilities.
<b>Moderate learning disability</b>	Support is provided from a specialist teacher to determine how best the pupil could be helped in the classroom and what extra support parents/carers could give at home. The pupil receives small-group learning, supported by pupil support assistants, and with access to additional resources and materials to help them complete tasks or communicate with the teacher.



#### Enhanced provision in mainstream schools

<b>Social, emotional and behavioural difficulties</b>	The school works with a speech and language therapist/educational psychologist to identify more appropriate approaches to teaching and learning. Support is provided from a school counsellor. The curriculum is adapted if additional time helps the pupil's learning.
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#### Special schools

<b>Multiple or complex needs from physical disabilities and learning difficulties</b>	Ongoing, significant support is provided by multiple agencies such as the NHS, social work, speech and language therapist and voluntary agencies. Adaptations are made to the school environment to help the pupil move around more easily. A specific plan is in place to monitor whether support provided remains effective.
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Note: These are illustrative examples only. The additional support needs of every pupil and the type of support required will be different.

Source: Audit Scotland

**‘One of the focuses should be not on who needs to be in a separate class but on how we can keep people all together in the same class. We may need different ways of learning.’**

Member of the Audit Scotland Youth Advisory Panel

## **National data is unlikely to provide an accurate reflection of additional support needs**

**12.** To monitor the implementation of the ASL Act, councils must record pupils who are receiving ASL, together with the additional support needs that have given rise to the support, in the Scottish Education Management Information System (SEEMiS). Data from SEEMiS is published in the annual pupil census, which also records the nature of support that is provided and how it is planned ([Appendix 2, page 31](#)). Pupils may have multiple needs recorded, be subject to more than one plan to address those needs and receive multiple types of support.

**13.** SEEMiS requires councils to record pupils’ reasons for receiving ASL under 23 detailed categories of need and/or two very general categories of ‘other’ and ‘not disclosed’ (Appendix 2). As shown in [Exhibit 2 \(page 13\)](#), around one in four pupils are receiving ASL for a ‘social, emotional and behavioural difficulty’. This is the most common reason for ASL being provided as it can capture a broad range of needs. Ten per cent of pupils receiving ASL in 2023 (25,653 pupils) received it for ‘other’ needs that are not defined.

**14.** The proportion of pupils receiving ASL in 2023 ranged from 20 to 49 per cent across councils.<sup>1</sup> Variation between councils will be influenced by demographic factors, with a strong correlation between deprivation and additional support needs. It is also likely to be influenced by other factors such as whether councils have special schools or specialist units, how they record pupils’ additional support needs, the extent to which they communicate with parents about the support available and how well informed parents are about getting needs recorded.

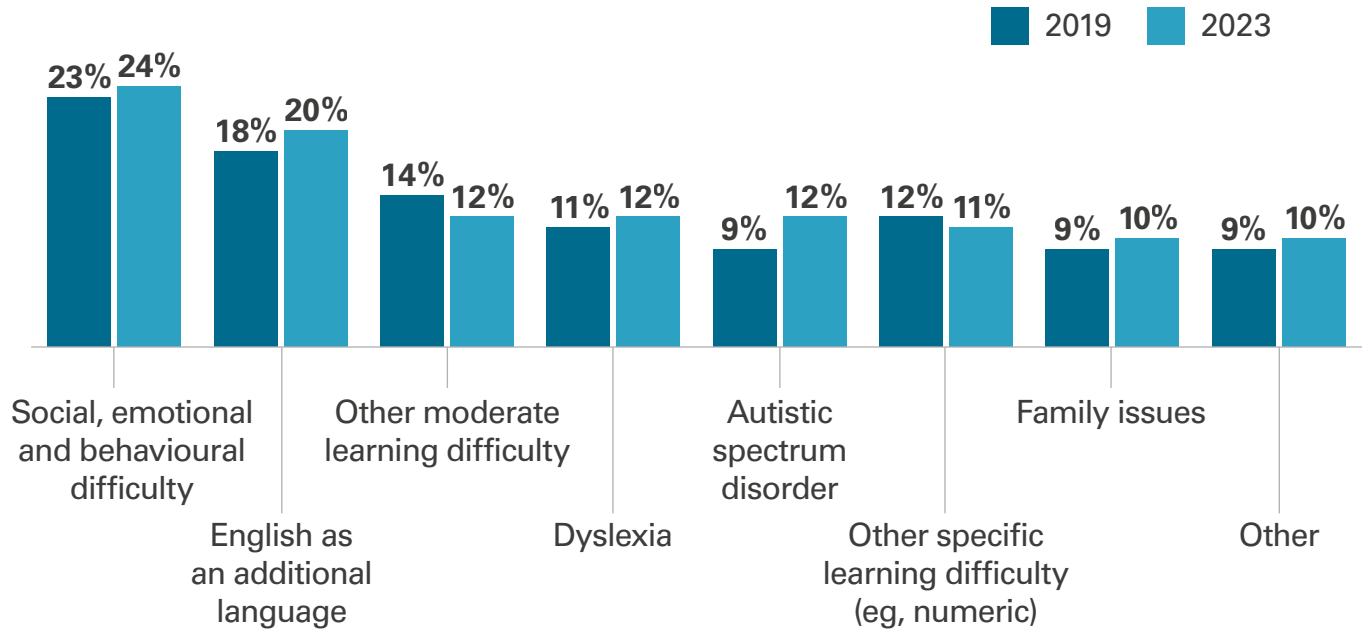
**‘There’s an ASL problem that’s being dealt with well in some places, not others. [There’s] a need to understand what ASL needs are in the first place, so that support can be targeted.’**

Member of the Audit Scotland Youth Advisory Panel

## Exhibit 2.

### Most common categories of additional support need in 2019 and 2023

Percentage of pupils receiving ASL with these needs.



Note: The exhibit only shows the most common categories. The sum of the individual numbers for each year does not add up to 100 per cent. Pupils may have multiple additional support needs recorded. No single need is recorded as a primary reason for support.

Source: Pupil census supplementary statistics, Scottish Government

**15.** Councils determine pupils' additional support needs using staged assessment models that can take different approaches to identifying, recording and supporting pupils' needs. Councils record support, planning and needs locally, with some using their own terminology that does not always fit with what is used for national data collection.<sup>2</sup> They record pupils' needs inconsistently against the categories in SEEMiS.<sup>3</sup>

**16.** Some categories of additional support needs can require a diagnosis involving a specialist before they can be formally recorded. For example, for dyslexia and autistic spectrum disorder to be recorded, assessment may first be required from an educational psychologist or child and adolescent mental health services (CAMHS). Delays in accessing specialist support for a diagnosis mean that needs may be under-recorded, and that national data is unlikely to provide an accurate national picture of additional support needs. The data also does not show how long pupils may require ASL, if pupils have multiple or complex needs, and, where multiple needs exist, what a pupil's primary need is.

**‘There are a lot of waiting lists for diagnoses, so people may not get the help they need as they are not diagnosed yet.’**

Member of the Audit Scotland Youth Advisory Panel

**17.** The Scottish Government recognises the limitations of national ASL data to inform policy and resource decisions, but until recently had no plans to change what is currently collected and reported. In November 2024, the **ASL Project Board** considered a high-level approach to improving data recording and reporting by 2028 to support the development of a national measurement framework for pupils with additional support needs ([paragraph 32](#)). The Scottish Government and councils are still to agree any changes they plan to make.

## **The data does not provide a good understanding of why certain groups of pupils are more likely to require ASL**

**18.** Some groups of pupils are more likely to receive ASL. For example:

- Compared to girls, boys are 22 per cent more likely to receive ASL. Boys are three times more likely to have additional support needs arising from ‘risk of exclusion’ and twice as likely to have needs arising from autism spectrum disorder or language or speech disorder.<sup>4</sup>
- Just under half (46 per cent) of pupils from the most deprived areas receive ASL compared to just over a quarter (27 per cent) in the least deprived areas.<sup>5</sup> It is not clear why, as the published data does not break down reasons for support by deprivation.

**19.** Councils report that a higher proportion of secondary pupils receive ASL than primary pupils – 43 per cent and 30 per cent respectively in 2023.<sup>6</sup> This may be the result of some categories of additional support needs becoming more apparent with age, possibly linked to the transition from primary to secondary school and development changes in adolescence. However, this is unclear from available data.

**20.** Published data does not break down categories of additional support need by ethnicity. Pupils with a disability under the Equality Act 2010 are not always recorded as being assessed/declared disabled in ASL data. It is not possible to determine the level of under-reporting.<sup>7</sup>

**21.** The available data is not broken down enough to provide a good understanding of why certain groups of pupils have a higher recorded frequency of ASL. The ASL recorded is what pupils receive, not what may be required, and as such the scale of unmet needs is unknown. There is a risk that policy responses may not effectively tackle all equalities-related issues if they are unidentified.



In 2022, the Scottish Government and COSLA established a multi-agency **ASL Project Board** to take forward a joint ASL action plan to address the 2020 Morgan review’s recommendations. Membership includes parent groups and groups who work with children.



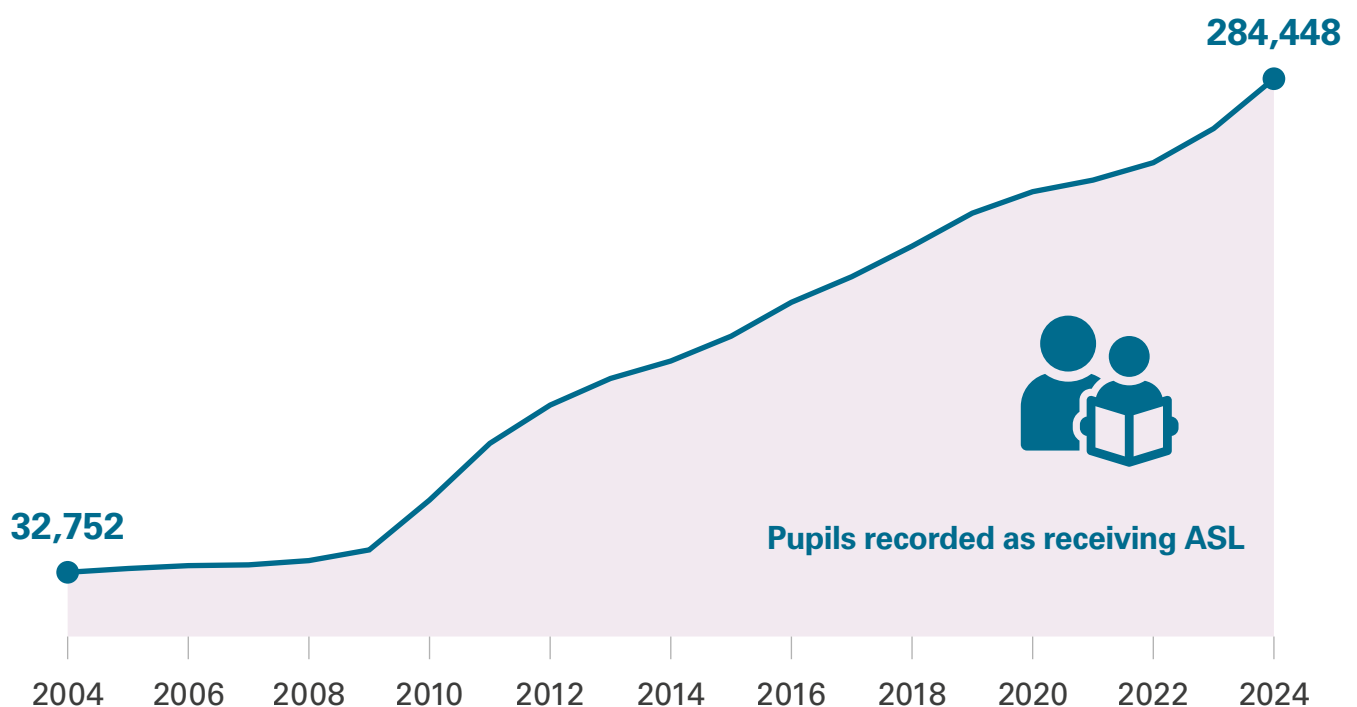
**It is unclear how much of the significant recorded growth in ASL has been due to increases in pupil needs, greater awareness of some conditions or better recording**

**22.** The number of pupils recorded as receiving ASL has increased by 768 per cent since 2004 – from 32,752 pupils (4.5 per cent of all pupils) to 284,448 pupils (40 per cent of all pupils) in 2024 ([Exhibit 3](#)). In 2023, almost all pupils receiving ASL (93 per cent) attended only mainstream classes.<sup>8</sup>

### Exhibit 3.

**The number of pupils recorded as receiving ASL has increased continually since the ASL Act was introduced in 2004**

Significant increases have occurred since 2010, when the provision of ASL without a specific plan or on a short-term basis was included in national data. 2024 saw the biggest annual growth in ASL since 2011.



Source: Pupil census supplementary statistics, Scottish Government



**23.** Over and above the inclusive approach to education brought by legislation, multiple other factors have influenced the growth in recorded ASL:

- Changes in national data recording since 2010, with more categories of additional support needs, and new types of support plans, being recorded. These include recording 'other need' and recording pupils receiving ASL in the short term or without a specific plan ([Appendix 2, page 31](#)). In 2024, around two-thirds of pupils recorded as receiving ASL did not have a specific plan and were not disabled.<sup>9</sup> Pupils receiving short-term ASL or ASL without a specific support plan have increased by 35 per cent since before the Covid-19 pandemic (2019) and at a greater rate than those with specific support plans and/or who are disabled (25 per cent increase).
- A greater awareness among teachers, parents and carers, and pupils of conditions that might need ASL, such as autistic spectrum disorder.
- The Covid-19 pandemic has had a long-term impact on the wellbeing of pupils.<sup>10</sup> ASL arising from interrupted learning has almost doubled since 2019 to around 11,000 pupils.<sup>11</sup> Mental health problems, bereavement and communication support needs have also seen above average increases since 2019.<sup>12</sup>

**24.** There are a range of other factors that can lead to children having support needs. Early child development can be influenced by both biological factors (such as being born premature) and environmental factors (such as the parenting, early stimulation and learning children receive). Problems with early child development are important as they are strongly associated with long-term health, educational and wider social difficulties.<sup>13</sup>

**25.** Councils expect that the overall number of pupils requiring ASL will continue to rise.<sup>14</sup> This highlights the importance of improving child development to help all children fulfil their potential.

**26.** The recorded growth in pupils receiving ASL is still unlikely to be capturing all additional support needs among pupils. It is widely recognised that some pupils **mask** their needs, meaning these additional support needs are not identified, and this prevents them from receiving the ASL they require.



**Masking** is a behaviour, intentional or otherwise, which conceals a pupil's neurodivergent traits. Masking requires significant energy and can have a detrimental effect on a pupil's mental health and their ability to receive a diagnosis and support.

## 2. Outcomes for pupils receiving ASL

Pupils receiving ASL are more likely to have poorer experiences and educational outcomes against existing measures. Better measures of the achievements of pupils with additional support needs have still to be developed, limiting understanding of outcomes for these pupils.

### Pupils receiving ASL are more likely to have poorer experiences and educational outcomes against existing measures

**27.** Information currently available on outcomes for pupils receiving ASL is limited. Published data shows that they are more likely to have poorer experiences at school and poorer educational outcomes than those who are not receiving ASL.

#### The most recent data shows that pupils receiving ASL



- had a below average attendance rate (87 per cent compared to 92 per cent for pupils not receiving ASL)<sup>15</sup>



- were around five times more likely to be excluded from school (34.6 exclusions per 1,000 pupils compared with an average of 7.1 per 1,000 pupils not receiving ASL)<sup>16</sup>



- were less likely to achieve the expected **Curriculum for Excellence (CfE)** level, with an average 20 percentage point gap across all stages (primary/secondary) and areas (literacy/numeracy)<sup>17</sup>



- were less likely to progress to a 'positive destination' such as a place in a college or university, training or employment (93 per cent compared to 97 per cent of pupils not receiving ASL).<sup>18</sup>

### Progress has been slow in developing ways to more appropriately measure the achievements of pupils receiving ASL

**28.** The Morgan review ([paragraph 1](#)) highlighted the need to recognise pupils' individual successes and achievements outside of exam



**Curriculum for Excellence (CfE)** is the national curriculum in Scotland for pupils aged three to 15. Its aims are to help children and young people become 'successful learners, confident individuals, responsible citizens and effective contributors'.

results, to take account of an individual's starting point and journey through education. For example, for some pupils with complex needs, participating in class and school events or improving communication skills could be recognised as an achievement. Morgan also said that alternative pathways, such as vocational learning, must be equally valued.

**29.** The **Inclusion Ambassadors** have emphasised that more needs to be done to recognise the 'positive achievements, actions and decision-making' for all pupils, beyond current measures of attainment.<sup>19</sup> In doing so, the additional support needs of individual pupils should be considered when setting expectations for learning.

**30.** The Morgan review said that a new national measurement framework for pupils with additional support needs be developed. Subsequent reviews by [Muir](#) (2022) and [Hayward](#) (2023) reiterated the need for significant change in the education system, including assessment and qualifications, to ensure it delivers for all learners and meets their diverse needs.

**31.** The absence of a national measurement framework for pupils who have additional support needs:

- poses a risk that the different, individual successes of pupils receiving ASL are marginalised or not recognised
- limits the Scottish Government's and councils' ability to understand and monitor performance, assess if ASL provision is achieving desired outcomes and amend policy or target resources appropriately
- does not provide transparency for parents and carers on what they can expect their children to achieve at school.

**32.** Through the ASL action plan, the Scottish Government and councils have been working to create a national measurement framework since October 2020, but this remains at a very early stage of development ([paragraph 56](#)).

**33.** In 2022, in the absence of a more appropriate framework for success, the Inclusion Ambassadors, working with Children in Scotland, created the Success Looks Different Awards. These recognise schools which celebrate the achievements of children with additional support needs beyond exams.



### **Inclusion**

**Ambassadors** are a group of secondary aged pupils with a range of additional support needs. Since 2016 they have been sharing their views and experiences to shape education policy in Scotland.

## 3. Resourcing for ASL

Councils find it difficult to identify all expenditure in providing ASL because support is delivered mainly in mainstream classes and can also involve other services. Without a better understanding of pupils' additional support needs and outcomes, it is not possible to determine whether current resourcing is delivering policy objectives or value for money. There needs to be better, and more integrated, planning for the provision of ASL in mainstream classrooms.

### Funding formulas for education do not currently reflect the level of ASL provided

**34.** The Scottish Government provides councils with funding to deliver education, both in mainstream and special schools, through the general resource grant. Funding allocation methodologies for councils do not reflect the ASL legislation, the presumption of mainstreaming and the continued growth in recorded additional support needs.

**35.** Since 2020/21, the Scottish Government has also provided councils with £15 million of specific funding each year towards ASL provision.<sup>20</sup> This funding aims to support the recruitment of pupil support assistants and enhance the learning environment for pupils with additional support needs. Current funding in 2024/25 represents a 15 per cent real-terms decrease in this funding over the past four years.

**36.** The Scottish Government also provides funding directly to grant-aided special schools (£10.7 million in 2024/25), third sector organisations to support pupils with additional support needs and their families (£800,000 in 2024/25) and for the **Additional Support Needs tribunals** (£420,000 in 2023/24).<sup>21, 22</sup>

**37.** In its 2025/26 draft budget, the Scottish Government indicated that it plans to offer councils an additional £28 million to support recruitment and retention of the ASL workforce and allocate £1 million for national initiatives for this purpose.<sup>23</sup> This increase in funding is equivalent to three per cent of councils' current estimated spending on ASL.



The **Additional Support Needs Tribunal** is an independent legal body. It hears and makes decisions on appeals from parents and young people (and children if they meet the criteria) on disability discrimination under the Equality Act 2010 and councils' decisions under the ASL Act.

## Scottish Government funding provided to close the poverty-related attainment gap supports ASL provision

**38.** The Scottish Government provides councils with the **Attainment Scotland Fund (ASF)** to address its priority of closing the poverty-related attainment gap. It pledged £1 billion over five years to 2025/26, up from £750 million during the last parliament.<sup>24</sup> Councils use some of the ASF to provide ASL, as there is a clear correlation between poverty and additional support needs ([paragraph 18](#)).

## Councils find it difficult to identify all expenditure in providing ASL

**39.** Annually, councils estimate that they spend around 12 per cent of their education expenditure on ASL. In 2022/23, this was £926 million. However, it does not fully capture how much councils spend on ASL. For example:

- most ASL provision is in mainstream settings, where it is not considered practical to apportion teacher time and other resources to ASL
- cross-cutting non-education spending on ASL is not well captured and can be reported as part of expenditure elsewhere, for example social work.

**40.** To address the existing data gaps on ASL spending, we conducted a survey of all councils. This showed that:

- 29 councils were able to provide a breakdown of some of their ASL spending (totalling £861 million in 2022/23). The largest proportion of identified ASL spending (just over half) is on staffing. This was followed by the costs of running special schools or enhanced provision (14 per cent) and of providing specialist support services (11 per cent)
- 20 councils were able to identify £25.7 million of cross-cutting spending on ASL in 2023/24 ([Exhibit 4, page 21](#)). The remaining 12 councils were unable to quantify any of their cross-cutting spending for ASL.

**41.** We recognise that identifying cross-cutting spending outside of education is challenging and that levels of spending for every council will be far greater than anything they highlighted in our survey.









### Attainment Scotland Fund comprises:

- **Strategic Equity Funding:** to support education recovery and tackle the poverty-related attainment gap. Funding is allocated to all councils based on data on children in low-income households.
- **Pupil Equity Funding:** to tackle the poverty-related attainment gap. Funding is allocated directly to schools based on the number of pupils eligible for free school meals.
- **Care Experienced Children and Young People Funding:** to improve the educational outcomes of this group of young people.

## Exhibit 4.

### Identified cross-cutting spending by other services to provide ASL

Twenty councils identified almost £26 million of cross-cutting spending for 2023/24.

Area	Number of councils able to identify spending	Amount (£m)
 NHS (including speech and language therapy)	17	7.5
 Mediation and tribunals	14	0.9
 Third sector organisations	7	5.0
 Other non-education spending	6	5.4
 Social work	3	6.4
 Professional bodies	2	0.5

Source: Council survey, Audit Scotland

## The number of applications to the tribunal is increasing

**42.** Following the Covid-19 pandemic, the number of parents and young people making applications to the Additional Support Needs Tribunal (the tribunal) has increased by two-thirds (244 applications in 2023/24, up 67 per cent from 146 in 2019/20).<sup>25</sup> Several councils in our survey highlighted increased cost pressures from tribunals-related work. This includes pressures on staff time and legal costs, which are not measured.

**43.** Where the tribunal finds in favour of parents or young people making **placing requests** for independent or grant-aided special schools, this can also incur relatively high costs of provision for councils. Of the 22 tribunals held in 2023, the tribunal found in favour of parents and young people on 16 occasions.<sup>26</sup>

**44.** The Scottish Government has said that the tribunal is intended to be a last resort to resolve any disagreements around ASL provision.<sup>27</sup> However, neither the ASL Act nor the Code of Practice require parents to fully explore mediation to address concerns or resolve disputes before accessing tribunals.<sup>28</sup> This means parents can appeal to a tribunal as a first, rather than last, step in seeking to get their child's additional support needs met.



**Placing request:** a formal, recordable, request parents can make to a council for a place for their child in a school that is neither their catchment school, nor the school recommended by the council. Young people aged 16 or over can also make their own placing requests. If the council has not provided a decision either within two months or by the set annual deadline the placing request is deemed to be refused.



**45.** Our interviews with councils and evidence gathered by the ECYP Committee inquiry highlight the importance of improving communication to build more effective relationships with, and provide greater clarity to, parents and carers around the suitable range of provision available ([Case study](#)).

## Case study

### New approach to resolving disagreements in West Lothian Council

In 2022/23, West Lothian Council had the second highest number of tribunal cases among Scottish councils. The council recognised there was a lack of awareness among parents and carers around its ASL provision and that there were limitations in its mediation service. It invested heavily in introducing a parental engagement strategy and improved its mediation service. Instead of parents getting one hour of mediation, as was the case, the mediation service is now open ended in terms of time, with the council only withdrawing once parents no longer want or need mediation. The new approach has resulted in a significant decrease in tribunal referrals.

Source: West Lothian Council



**‘Information about ASL is only known to those who seek it out and need it. Even if someone doesn’t need it, knowing how it works could help people advise friends.’**

Member of the Audit Scotland Youth Advisory Panel

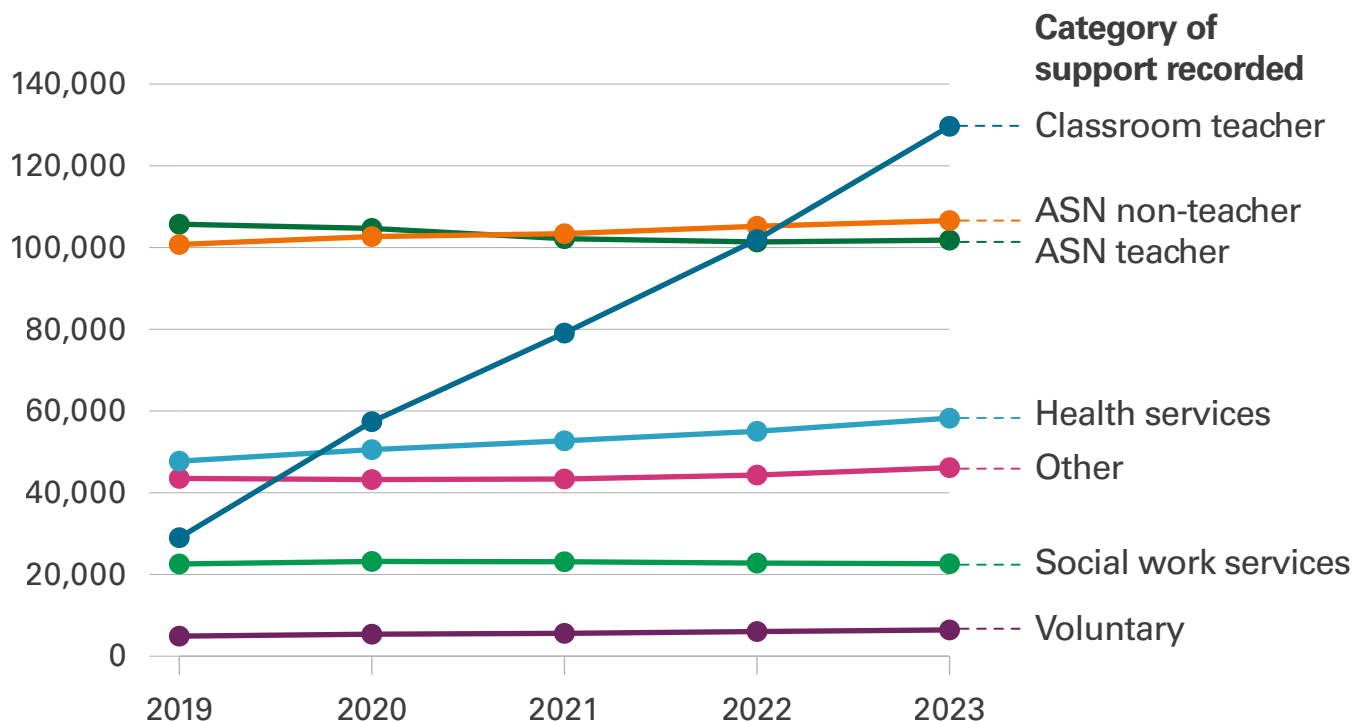
### Classroom teachers provide the most ASL for pupils

**46.** The ASL provided by classroom teachers started to be captured separately in the national data from 2019. Since then, data shows a growth of 347 per cent compared to no significant change in other categories of support ([Exhibit 5, page 23](#)). Current data does not provide a clear picture of the reasons behind this three-fold increase in teacher support. This may be in part due to this category of support being better recorded or more specialist support not being available ([paragraphs 16 and 23](#)).

## Exhibit 5.

### Nature of ASL provided

Support from classroom teacher became the largest category of support recorded in 2023.



Note: Support is classified by who provides it. Pupils may receive support from more than one of these categories.

Source: Pupil census supplementary statistics, Scottish Government

**47.** Latest available data shows that since 2019, pupils receiving ASL increased by 32 per cent<sup>29</sup>, and the number of:

- specialist additional support teachers increased by two per cent to 2,898<sup>30</sup>
- teachers (excluding early learning and childcare) increased by two per cent to 52,733<sup>31</sup>
- pupil support assistants increased by 25 per cent to 17,330.<sup>32</sup>  
Their roles and remits are undefined which means that the support they provide may be recorded under different categories and not just additional support needs (ASN) non-teacher
- educational psychologists increased by eight per cent to 400.<sup>33</sup>

**48.** In 2021, the Scottish Government committed to increasing the number of teachers by 3,500 and increasing pupil support assistants by 500 by the end of the Parliament.<sup>34</sup>



## Teachers and support staff need to be equipped to meet a range of pupils' additional support needs in classrooms

**49.** The largest proportion of pupils receiving ASL are provided with support in mainstream classes. This highlights the need for ASL provision to be sufficiently and appropriately covered in teacher training. In September 2024, the Cabinet Secretary for Education and Skills gave a commitment that the Scottish Government would examine options for teacher training and analyse the number of teacher training hours attributed to additional support needs.<sup>35</sup> The Scottish Government has yet to outline its plans for doing this.

**50.** Pupil support assistants play an important role in providing ASL. They have different roles and remits across the country, but what is consistent is that they are not supported with any formal qualification, role-specific training or career pathway.<sup>36</sup> Recognising the importance of their role, in 2021 Education Scotland developed a [Pupil Support Staff Framework](#) to help pupil support assistants identify their own professional development. The Scottish Government was expected to announce proposals for accreditation and registration for pupil support staff in 2023.<sup>37</sup> However, this has not yet happened.

**51.** While recorded ASL has significantly increased over time, guidance on the capacity and maximum sizes of classrooms for mainstream schools has not been reviewed since 2011.<sup>38</sup>

## It is unclear if mainstream and special education has the capacity to accommodate the growth in recorded ASL

**52.** Special schools or special units in mainstream schools (enhanced provision) provide support for pupils with complex or multiple needs:

- There are 100 special schools across 25 council areas within Scotland, along with seven independently run grant-aided special schools.<sup>39</sup> 8,002 pupils attended these schools (three per cent of all pupils receiving ASL) in 2024.<sup>40</sup>
- Councils also provide enhanced provision across 468 mainstream schools (20 per cent of all 2,349 mainstream schools in 2023).<sup>41</sup> This provision can be a distinct space with an enhanced level of staffing and resource exclusively to provide ASL. Around 11,400 pupils spent some time away from mainstream classes in 2023.<sup>42</sup>

**53.** While there is no published data on the capacity of specialist provision, the ECYP Committee's inquiry and our discussions with stakeholders highlighted occasions where some pupils who would have been more appropriately educated through specialist provision are

supported in mainstream classes. The Scottish Government aims to improve specialist support within mainstream schools and is looking at how pupils are currently placed in special provision.<sup>43</sup>

### **The Scottish Government's decisions on resourcing are not currently based on a good understanding of additional support needs and outcomes**

**54.** Teachers and parent/carers groups have published a joint statement, raising concerns that existing resourcing and staffing levels are not sufficient to fully implement relevant legal duties and commitments given the number of pupils receiving ASL.<sup>44</sup>

**55.** From existing data, it is not possible to conclude whether levels of funding, staffing levels and mix are appropriate to meet current needs. Resourcing decisions to deliver agreed outcomes need to be based on a clearer understanding of pupils' additional support needs.

## 4. Addressing the challenges

The current and growing level of recorded additional support needs requires the Scottish Government and councils to fundamentally evaluate how education is funded, resourced and assessed.

### **The ASL Project Board has made limited progress in tackling the key challenges previously identified and the ASL action plan does not address resourcing issues**

**56.** The Scottish Government established a multi-agency ASL Project Board in June 2022. Its role is to oversee delivery of the national ASL action plan flowing from the Morgan review ([paragraph 1](#)). The Project Board's [latest update report](#) (November 2024) shows 40 of 76 intended actions in the action plan have been completed. It aims to deliver the remaining actions by March 2026 (while noting some actions will be ongoing after this date). The Project Board is focusing on three areas where progress has been slow:

- improving communication/information provision about how ASL works and what support is available
- developing a national measurement framework
- refreshing the Code of Practice.

**57.** The issues that the ASL Project Board are aiming to tackle are complex, and cultural shift takes time. However, four years on since the Morgan review, the findings of the ECYP Committee's inquiry and our audit work both demonstrate that more substantial changes are needed to have a material impact on service delivery.

**58.** Although the Morgan review covered a wide range of topics, it did not address resourcing issues. Given the challenges identified in the previous chapters, ensuring that resourcing is appropriate should be a key part of ASL improvement activity going forward.

### **Planning does not reflect the fact that ASL is a core part of education in classrooms**

**59.** The way that education is planned and funded nationally does not necessarily reflect the fact that ASL is a significant part of core education

in mainstream classrooms ([paragraphs 46 and 49–51](#)). Improvements needed include:

- ensuring teachers' training appropriately reflects the ASL they will need to provide in their classrooms
- determining the appropriate mix of teachers and support staff in the classroom
- providing the specialist support required in a timely manner
- assessing the appropriate numbers of pupils in a class
- considering the design of schools to reflect the current and changing needs of the pupil population.

**60.** A better understanding of pupils' additional support needs and outcomes is key to understanding the specific changes needed and targeting the available resources most effectively. The Scottish Government and councils also need to consider the continual growth in pupils requiring ASL within their wider approach to improving child development.

# Endnotes

- 1 Pupil census 2023 supplementary statistics, Scottish Government, 2024.
- 2 Interviews with councils, 2024.
- 3 Ibid.
- 4 Pupil census 2023 and 2024 supplementary statistics, Scottish Government, 2024.
- 5 Attainment Scotland Fund Evaluation: Reporting on Wider Evidence Sources, Scottish Government, 2024. Deprivation is measured by SIMD (Scottish Index of Multiple Deprivation).
- 6 Pupil census 2023 supplementary statistics, Scottish Government, 2024.
- 7 Are disabled children visible in Scotland's child statistics?, Centre for Excellence for Child's Care and Protection, 2024.
- 8 Pupil census 2023 supplementary statistics, Scottish Government, 2024.
- 9 Pupil census 2024 supplementary statistics, Scottish Government, 2024.
- 10 Attainment Scotland Fund Evaluation – Families and Communities Thematic Evaluation report, Scottish Government, 2024.
- 11 Pupil census supplementary statistics, Scottish Government.
- 12 Ibid.
- 13 Early child development statistics – Scotland 2022 to 2023, Public Health Scotland, 2024.
- 14 Interviews with councils, 2024.
- 15 School attendance and absence statistics 2023–24, Scottish Government, 2024.
- 16 School exclusion statistics 2022–23, Scottish Government, 2024.
- 17 Achievement of Curriculum for Excellence (CfE) levels: 2023/24, Scottish Government, 2024.
- 18 Summary statistics for attainment and initial leaver destinations (Table L3.1): 2024 edition, Scottish Government, 2024.
- 19 Relationships and behaviour summary paper, Children in Scotland, 2024.
- 20 Scottish Budget, Scottish Government.
- 21 [Parliamentary Question S6W-24453](#), Scottish Parliament (accessed 21 October 2024).
- 22 Information provided by the Scottish Courts and Tribunals Service.
- 23 [Statement by Cabinet Secretary for Education](#), 10 December 2024 (accessed on 13 December 2024); Scottish Budget 2025–2026, Scottish Government, 2024; Information from the Scottish Government.
- 24 [Pupil attainment: closing the gap](#), Scottish Government (accessed on 18 October 2024).
- 25 Information provided by the Scottish Courts and Tribunals Service.
- 26 [Decisions | First-tier Tribunal for Scotland \(Health and Education Chamber\)](#) (accessed on 25 October 2024).
- 27 Interview with the Scottish Government, 2024.
- 28 Supporting Children's Learning: Statutory Guidance on the Education (Additional Support for Learning) Scotland Act 2004 (as amended), Scottish Government, 2017.
- 29 Pupil census 2024 supplementary statistics, Scottish Government, 2024.

- 30** Specialist additional support teachers – those with an additional support needs related subject as their main subject taught. Teacher census supplementary statistics 2023, Scottish Government, 2024.
- 31** Teacher census supplementary statistics 2024, Scottish Government, 2024.
- 32** School support staff statistics 2023, Scottish Government, 2024.
- 33** Ibid.
- 34** A fairer, greener Scotland, Programme for Government 2021–22, Scottish Government, 2021.
- 35** Official Report of the Scottish Parliament meeting, 25 September 2024.
- 36** Pupil Support Staff Engagement Programme Evaluation Report, Education Scotland, 2023.
- 37** Additional support for learning action plan: progress report, Scottish Government and COSLA, 2021.
- 38** [SNCT Handbook](#), Scottish Negotiating Committee for Teachers (accessed on 18 October 2024).
- 39** Pupil census 2023 supplementary statistics, Scottish Government, 2024.
- 40** Pupil census 2024 supplementary statistics, Scottish Government, 2024.
- 41** Council survey, Audit Scotland, 2024.
- 42** Ibid.
- 43** [Letter from the Cabinet Secretary for Education and Skills](#) to the Education, Children and Young People Committee, Scottish Government, 2024 (accessed on 12 July 2024).
- 44** Joint media statement – additional support needs in Scotland’s schools, EIS et al., 2024.

# Appendix 1

## Legislation and Scottish Government policies relevant to access to, and provision of, ASL

School	
<b>Education (Scotland) Act 1980</b>	<ul style="list-style-type: none"> <li>Requires local authorities to provide adequate and efficient school education for children of school age</li> </ul>
<b>Standards in Scotland's Schools etc. Act 2000</b>	<ul style="list-style-type: none"> <li>Introduces a presumption of mainstreaming for children with additional support needs</li> </ul>
<b>Scottish Schools (Parental Involvement) Act 2006</b>	<ul style="list-style-type: none"> <li>Mandates the involvement of parents in their child's education</li> </ul>
ASL	
<b>Education (Additional Support for Learning) (Scotland) Act 2004</b>	<ul style="list-style-type: none"> <li>Provides the framework for identifying and addressing additional support needs</li> <li>2009 amendments presume all looked after children have additional support needs</li> </ul>
<b>Children and Young People (Scotland) Act 2014</b>	<ul style="list-style-type: none"> <li>Ensures a single planning approach for children who receive ASL, reflecting the GIRFEC approach</li> </ul>
<b>Education (Scotland) Act 2016</b>	<ul style="list-style-type: none"> <li>Extends rights to children aged 12 and over with capacity</li> </ul>
Equality and human rights	
<b>Children (Scotland) Act 1995</b>	<ul style="list-style-type: none"> <li>Requires local authorities to provide services to minimise the impact of disabilities on children</li> </ul>
<b>Human Rights Act 1998</b>	<ul style="list-style-type: none"> <li>Incorporates the European Convention on Human Rights into Scots law</li> </ul>
<b>Education (Disability Strategies and Pupils' Educational Records) (Scotland) Act 2002</b>	<ul style="list-style-type: none"> <li>Requires strategies to improve accessibility for children with disabilities</li> </ul>
<b>Equality Act 2010</b>	<ul style="list-style-type: none"> <li>Protects against discrimination and requires reasonable adjustments for children with disabilities</li> </ul>
<b>UNCRC (Incorporation) (Scotland) Act 2024</b>	<ul style="list-style-type: none"> <li>Incorporates the United Nations Convention on the Rights of the Child into Scots law</li> </ul>
Policy framework	
<b>Getting it right for every child (GIRFEC) (2010–)</b>	<ul style="list-style-type: none"> <li>National approach aiming to improve outcomes for all children. Supports the rights and wellbeing of children</li> </ul>
<b>Curriculum for Excellence (2010–)</b>	<ul style="list-style-type: none"> <li>Designed to support all children to progress in their education</li> </ul>
<b>National Improvement Framework (2016–)</b>	<ul style="list-style-type: none"> <li>Sets out a framework (vision, priorities and educational outcomes) to achieve excellence and equity in education in Scotland</li> </ul>

# Appendix 2

## Additional support needs recorded in the pupil census

**Pupils may be recorded with one or multiple need types and categories of need for which they receive ASL. Needs may be short or long term and will require differing levels of additional support. In practice, councils have differing names and parameters for planning and additional support needs.**

### Types of additional support needs

**Coordinated Support Plan (CSP)** is a legal document prepared by local authorities to identify and provide support for long-term multiple or complex needs that require multi-agency support and require significant support that would not normally be expected of education. Local authorities must consider if each looked after child and young person requires a CSP.

**Individualised Educational Programme (IEP)** is understood by different names in local authorities. The ASL Code of Practice defines it as an education plan outlining the steps required to meet specific learning outcomes.

**Child's Plan** is a care plan aligned to GIRFEC principals for pupils who require coordinated input from more than one agency. It may include education, as well as health and social work, and is not exclusively for the provision of ASL.

**Other Need** is defined in statistical guidance as any other type of additional support, universal or classroom based, formal or informal, temporary or short-term (possibly as an interim measure pending a formal plan) not covered by one of the plans above.

**Assessed or declared disabled** aligns with the definition under the Equalities Act 2010 as a person with a physical or mental impairment which has a substantial and long-term adverse effect on their ability to carry out day-to-day activities. Pupils may have been professionally assessed as disabled or the pupil or their parents or carers may declare that the pupil is disabled.

### Categories of additional support needs

- Social, emotional and behavioural difficulty
- Learning disability
- Other specific learning difficulty
- Other moderate learning difficulty
- Language or speech disorder
- Communication support needs
- Dyslexia
- English as additional language
- Autism spectrum disorder
- Mental health problem
- Visual impairment
- Hearing impairment
- Deafblind
- Physical or motor impairment
- Physical health problem
- Interrupted learning
- More able pupil
- Looked after
- Young carer
- Bereavement
- Family issue
- Substance misuse
- Risk of exclusion
- Not disclosed/declared
- Other



Briefing

# Additional support for learning



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