

The cost of special educational needs could sink local ...

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Both the Guardian and the FT cover a story today that I think is one of the most significant. I have gone to the story's source, the County Council Association. [As they note:](#)

Educational attainment amongst children with special educational needs and disabilities (SEND) has not improved since the introduction of landmark reforms in 2014, despite councils projected to be spending £12bn on these services by 2026, up from £4bn a decade ago.

I have had an interest in SEND for a long time. From 1988 to 2002, I was a primary school governor in Wandsworth, south London, where I lived. I spent most of that time as chair, vice chair or chair of finance at the schools I worked with (there were more than one). A young Sadiq Khan was a co-governor with me for a while. I had to be interested in SEND.

As a result, I am pleased to see that over the period under discussion, the number of children being considered to have such needs has grown from 240,183 in 2015 to 575,973 in 2023/24, an increase of 140 per cent over 10 years. More children are being noted to need help. That's a success, not a failure.

However, the system of support and funding developed when Michael Gove was Education Secretary is no longer working. That's not least because, to date, the cost has been kept outside council budgets, and from 2026, these costs will be moved onto their accounts. It is expected that deficits of more than £5 billion a year will arise as a result. That is roughly £8,700 per child right now. SEND is expensive until you realise how complex and personal it is to deliver.

We need better SEND provision. I leave others to debate how that is done. I am out of date on this one: it is twenty years since I had training on it. But I do know about funding government, and I do know that £5 billion can be found for local authorities that are supposedly going to be required to take on this task.

The County Council Association says:

If the statutory [support] came to an end tomorrow, 1 in 4 councils surveyed for the report said that they would cease to be solvent within a year or less, with half stating they would cease to be solvent in three years or less.

The resources to fund SEND do not exist within the current local authority set up. Central government has met this cost to date. It is not as if it is new. But, the question has to be answered as to how it will be paid for when the current period of support for these costs from central government comes to an end. I am quite sure government spending forecasts for the Department of Education presume the costs cease in 2026 when their legal requirement to provide funds comes to an end. There could very easily be a 'black hole' in the required funding for SEND as a result. That is why this report has been issued.

There need be no such black hole.

Firstly, that is because this money is found now.

Second, it is because if this sum is really not being budgeted post-2026 because of something stupid that Michael Gove did a decade ago (as seems likely) then £5bn can easily be found by taxing wealth more. The [Taxing Wealth Report 2024](#) provides all the choices. I am not saying that the options for doing so are bottomless, but I am saying they are pretty deep.

And, third, this will be another moral question for Labour. Do you provide for the educational needs of more than half a million children, or keep capital gains tax rates artificially low so that the notional wealth of the wealthiest in the UK can grow faster than ever? The choice is really not that hard, is it?

Will labour do the right thing? I am sure a task force will be required to work that one out. Let's just hope it reports before 2026.