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Cost of Producing School Meals in Wales

**A report commissioned from the
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Assembly Government**

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Context

1. Poor diet is a major contributing factor to increasing levels of obesity. Its impact on health and wellbeing is a concern for everyone, especially in reducing health inequalities. A balanced diet is essential for children and young people if they are going to develop and grow into healthy adults. School provides an ideal opportunity to convey positive messages about healthy eating and to encourage children and young people through appropriate behaviour.
2. The Assembly Government established a Food in Schools Working Group in July 2005 to look specifically at improving the food and drink provision in schools, and how to ensure a consistent and coherent approach to driving forward improvements.
3. Following on from the work of this Group, the Assembly Government launched the Appetite for Life Action Plan on 22 November 2007. It sets out the strategy to improve the nutritional standards of food and drink provided in schools in Wales. The actions vary from developing and providing robust baseline information, to improving working practices and arrangements for the delivery of healthy school meals. It includes seven priority areas.
 - nutrient, food and drink standards across the whole school day;
 - school catering;
 - whole school approach;
 - marketing and communications;
 - sustainability and procurement;
 - informing decisions on financial investment; and
 - monitoring, research and evaluation.
4. In developing the Appetite for Life Action Plan, it was apparent that **there was a lack of** robust baseline information available to the various stakeholders as they work together to improve the nutrition of Welsh schoolchildren.
5. The Appetite for Life Action Plan aims to help address this issue among others. Section 6 of the Action Plan recommended 'explore possible ways to identify how much each local authority spends on school meals'. The Assembly Government commissioned the Wales Audit Office to undertake this work to progress the agenda in this area.
6. It is important to recognise that expenditure on school meals forms only part of the picture when examining the school meals service. Other factors including quality; take-up; size of the school; locality; the school's ethos; links with the curriculum; and the environment; all need consideration in determining the actions required to improve the school meals service for the benefit of citizens. Cost on its own is not a measure of the quality of the service or consumer satisfaction.

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7. *Better Outcomes for Tougher Times* sets out how, in the next phase of the public service improvement programme, the Assembly Government will work with public services and social partners to transform public service efficiency and drive innovation. Public services face an unprecedented challenge over the next few years and at the core of that challenge is the need to deliver improved services and better outcomes for the people of Wales with the same or less. This particular exercise forms part of the wider partnership working between the Assembly Government and local authorities to deliver improvements to the school meals service.

Overview

8. We have developed a financial model to capture overall expenditure on the cost of school meals. This report outlines our early findings based on application of the model to the available information. However, the work completed and this report does not explore any of the quality aspects of the service, in terms of nutritional standards etc, and as outlined above the results of this work need to be considered as part of the overall school meals service.
9. It should be recognised that the cost of delivering particular services across Wales, including school meals, can and will vary for many reasons and that cost comparisons may not be straightforward or meaningful. That said, within a local authority there may be potential to use data on costs to improve efficiency.
10. In 2009, we used the model to capture the baseline information for 2007-08 from 18 of the 22 local authorities. The exercise has provided valuable information about the cost of school meals to support the delivery of the Appetite for Life Action Plan.
11. However, further work will be needed. The financial model to identify local authority expenditure on school meals is not yet sufficiently refined and it does not yet have sufficient engagement from all authorities to serve as a robust and comprehensive management tool. Local authorities now need to take greater ownership of the model to ensure that the initial momentum is continued.
12. Although the model is not able to support detailed evaluation and planning, it provides a useful overall guide. It indicates that the total annual cost of the school meals service in 2007-08 was more than £90 million, showing considerable variation in cost and take up between authorities although no clear correlation between the two aspects.
13. Our overall findings are:
 - **The financial model to identify local authority expenditure on school meals is useful but is not yet sufficiently refined or owned by the authorities to serve as a robust and comprehensive management tool:**
 - many different data collection methods are used but they are not widely used to drive service improvements;
 - the new financial model to identify local authority expenditure on school meals developed in 2009 is a useful starting point for more detailed evaluation; and

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- the model is not yet robust enough for authorities sufficiently committed to its use to provide the necessary financial and performance information.
 - **Wales spent more than £90 million on the school meal service (42 per cent of which was spent by local authorities) during 2007-08 and the cost, funding and take-up of school meals varied considerably across local authorities:**
 - the total cost of school meals was in excess of £90 million for 2007-08 although there was a wide variation in the cost of school meals across Wales;
 - local authorities funded approximately 42 per cent of the school meal service during 2007-08, equating to over £37 million; and
 - the average take-up of school meals across Wales in 2007-08 was 51 per cent, although this varied from a low of 36 per cent to 76 per cent.
14. There are lessons from the work done so far. There is a need for considerable commitment and buy-in from all relevant stakeholders, in particular local authorities, if this is to succeed. We identified that there is a general will to deliver more robust information and recent discussions have been encouraging, highlighting that improvements are being made in terms of sharing of information, greater communication and understanding of issues and offers of help and support. However, a stepped change is necessary to progress this model for future years.
15. The Assembly Government and the majority of local authorities have shown considerable commitment to improving information in this area. They now need to ensure that the momentum built up in recent months continues with local authorities taking ownership of the process.

Recommendations

16. From our work, we have identified a small number of key recommendations, which the Assembly Government and local authorities should consider in taking this process forward.

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| R1 | <p>The model that we have developed provides a sound basis on which to make progress in improving the information and analysis of the costs of school meals. But, the model is at an early stage and requires further development to improve consistency and accuracy. Local authorities should work collaboratively with stakeholders to:</p> <ul style="list-style-type: none">• agree common definitions and standards for each of the indicators;• produce clear and concise guidance to support accurate recording of the data; and• develop a clear timetable for data collection and reporting. |
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R2	<p>Many local authorities have become sceptical about efforts to measure the cost of school meals. These negative perceptions are based on their experience of previous initiatives that have not met their expectations for timely and accurate information and involved multiple requests for the same information. However, in working with local authorities to develop our model, it is clear that there is a desire for better information. To address the negative perceptions of some local authorities and encourage greater commitment, those commissioning data (which could include Assembly Government, Welsh Local Government Association (WLGA), Local Authority Catering Association (LACA), and the Association for Public Service Excellence (APSE)) should:</p> <ul style="list-style-type: none"> • ensure that they provide local authorities with the results of data collection exercises as soon as practical; • work closely with other stakeholders to share data in order to avoid making multiple requests to local authorities; and • publish the data on the cost of school meals in order to enable wider access across local authorities and stakeholders and reduce the risk of local authorities facing multiple requests for the same information.
R3	<p>Some local authorities have not made use of previous reports on school meals to manage the services. In part this is because the reports have been difficult to understand and they do not see the comparators as relevant, because they deliver the service differently. To increase the likelihood of the reports being used by managers, local authorities working collaboratively with stakeholders should ensure that:</p> <ul style="list-style-type: none"> • the data provided are in as clear a format as possible, drawing from principles of good practice in presenting data and using plain English where possible; and • some analysis is included that groups local authorities based on the different ways of providing school meals.
R4	<p>The data we gathered show that there is widespread variation in the cost, funding and uptake of school meals across local authorities. In part this might reflect local priorities and circumstances, but it is also likely to reflect differences in the financial management and quality of school meals. Local authorities should:</p> <ul style="list-style-type: none"> • work with the Assembly Government and stakeholders to analyse the reasons behind the variation, including differences in cost accounting practices; • identify and disseminate good practice in providing quality school meals at a reasonable cost; and • use the analysis of variation and good practice opportunities to support shared learning, for example by working with the Wales Catering Network to use the analysis as the basis for shared learning seminars or forums.

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17. The Wales Audit Office will continue to provide support and challenge. We are currently planning to undertake a national value for money study in relation to nutrition in schools. We are involving all key stakeholders and the study provides an opportunity to develop a shared understanding of the issues that affect the delivery, cost and quality of school meals and the part they play in improving nutritional standards in Welsh schools.

Section 1 – The financial modelling

The financial modelling to identify local authority expenditure on school meals is not yet sufficiently refined or owned by the authorities to serve as a robust and comprehensive management tool

(a) Many different data collection methods are employed and they are not widely used to drive service improvements

18. We found that several different data collection exercises were already in use for some or all aspects of the school meal service. In particular, the Association for Public Service Excellence (APSE) and the Local Authority Catering Association (LACA) ask for the completion of annual returns. The Welsh Local Government Association (WLGA) and the Assembly Government also request further 'ad hoc' returns.
19. There is considerable duplication in these processes and the requirements and guidelines vary. The data collected is not always consistent or comparable. In very few of these exercises is the full picture across Wales captured, as not all 22 local authorities participate.
20. It is evident that when local authorities do participate, a considerable amount of time and effort is required to collect and submit the relevant data. However, local authorities frequently do not go on to use the results of the data exercises to manage their services.
21. The main reasons reported by local authorities for the lack of participation and/or utilisation of the data are:
 - analysed data are not always returned to local authorities; many local authorities commented on the number of times they had been asked for information in relation to school meals but had not then seen the results of the process;
 - when the data are returned they are often out of date;
 - data returned are not easy to understand; and
 - because each local authority delivers the school meal service differently, the comparators often do not seem relevant.
22. Local authorities often fail to share and discuss the data. They therefore miss opportunities to explore issues and identify potential routes to greater efficiency. The stakeholders have made little attempt to rationalise and improve the processes which has resulted in ongoing processes where data are frequently collected, and often fed back but rarely used as a tool to improve the efficiency and effectiveness of the school meals service locally.

23. It would have been better to accept that differences exist in the delivery of the service but explore the implications of this and work together in taking these issues forward. This would have identified if there are true efficiencies to be made and if there are any examples of good practice that could be explored on a wider scale.
24. Given the time, effort, resources and costs required to develop and participate in a robust process there needs to be greater ownership of the process by all local authorities and other stakeholders if any benefits are to be derived.

(b) The new financial model to identify local authority expenditure on school meals developed in 2009 is a useful starting point for more detailed evaluation

25. We held detailed discussions with the Assembly Government and local authorities to identify the best way forward to avoid further duplication and burden on local authorities. We agreed to work with APSE to further develop their financial model to capture the costing data needed.
26. It was apparent that APSE already collected relevant information for 13 authorities in Wales as part of their catering performance network. They agreed to work with us in developing the data request worksheets and then to process the cost of school meals information for all authorities in Wales.
27. Initial work resulted in a modified data request worksheet to capture the 2007-08 baseline data. Together with APSE we successfully tested the worksheet on a pilot exercise involving one local authority. The key aspects of the model are summarised in Appendix 1.
28. We contacted all local authority chief executives to notify them of the work and then sent out the data collection returns to all councils in April 2009 for completion by the end of May 2009.
29. Eighteen of the 22 local authorities in Wales returned the information. We contacted the remaining local authorities on several occasions and asked them to provide the data but none were forthcoming. The completed local returns were collated and reviewed by APSE. The collated information was sent back to local authorities for agreement prior to being collated and summarised nationally.
30. This allowed us to analyse the baseline information across Wales, disseminate the information to individual councils and provide feedback to various catering workshops, both regionally and nationally.

(c) The model is not yet robust enough or authorities sufficiently committed to its use to provide the necessary financial and performance information

31. In discussion with the local authorities, we identified that there were a number of inconsistencies in the data returns. The process identified that internal quality assurance within local authorities needs to improve. The majority of returns submitted required adjustment in light of our external challenge to the process.

32. As noted above, the information collected was not complete as only 18 of the 22 local authorities completed the returns. Neither did the process capture any of the 'opted-out' schools. This relates to schools that do not receive their catering services from the Council but have opted either to run the service themselves or use a private contractor.
33. The work showed that although there is a genuine will to move this agenda forward, there is still much to do to ensure a robust and consistent mechanism for collating, monitoring and managing relevant financial and performance information. Without such a mechanism, it is unlikely that the school meals service will operate effectively and efficiently.
34. Many of the stakeholders were initially very sceptical of the value of this work. Many saw it as just another exercise that would not lead to long-term benefits. However, feedback indicates a definite will to use and develop this model.
35. The majority of stakeholders agree that there needs to be one comprehensive and robust process. This process must ensure that data are collected only once; are relevant, consistent and accurate, and can be used to help manage and drive the service. In order to do this there needs to be:
 - universal support for developing and using common systems and a shared and full understanding of the information required to inform the financial model;
 - an understanding of the causes of cost variations;
 - detailed guidance disseminated at an early stage to all officers involved in the process;
 - the right officers involved in the exercise and available to attend the various feedback and development sessions;
 - better communication between the local authorities and the 'managers' of the financial model so that any queries are raised and resolved, wherever possible, as part of the initial completion exercise;
 - a detailed timetable to ensure that the data collection exercises are targeted appropriately and can provide meaningful and timely management information;
 - appropriate resources, in terms of staff, time and systems, made available by each local authority to support the application of the financial model; and
 - better joint working and dialogue between the Assembly Government and local authorities.
36. With more robust information, stakeholders can utilize the information to benchmark the various service delivery processes and identify efficiencies and improvements. Better information will help them identify and share good practice and learning.
37. Our work on the model indicates that the Assembly Government should consider publishing this report.
38. There appears to be considerable commitment from both Assembly Government officials and the majority of local authority catering officials to improve the gathering and use of relevant information. The Catering Network for Wales is becoming established and would be the ideal forum to develop and manage the

refinement and use of the financial model by the school meals service as it makes progress towards achieving the objectives set out in the *Appetite for Life Action Plan*.

Recommendations	
R1	<p>The model that we have developed provides a sound basis on which to make progress in improving the information and analysis of the costs of school meals. But, the model is at an early stage and requires further development to improve consistency and accuracy. Local authorities should work collaboratively with stakeholders to:</p> <ul style="list-style-type: none"> • agree common definitions and standards for each of the indicators; • produce clear and concise guidance to support accurate recording of the data; and • develop a clear timetable for data collection and reporting.
R2	<p>Many local authorities have become sceptical about efforts to measure the cost of school meals. These negative perceptions are based on their experience of previous initiatives that have not met their expectations for timely and accurate information and involved multiple requests for the same information. However, in working with local authorities to develop our model, it is clear that there is a desire for better information. To address the negative perceptions of some local authorities and encourage greater commitment, those commissioning data (which could include Welsh Assembly Government, Welsh Local Government Association, Local Authority Catering Association, Association for Public Service Excellence) should:</p> <ul style="list-style-type: none"> • ensure that they provide local authorities with the results of data collection exercises as soon as practical; • work closely with other stakeholders to share data in order to avoid making multiple requests to local authorities; and • publish the data on the cost of school meals in order to enable wider access across local authorities and stakeholders and reduce the risk of local authorities facing multiple requests for the same information.
R3	<p>Some local authorities have not made use of previous reports on school meals to manage the services. In part this is because the reports have been difficult to understand and they do not see the comparators as relevant, because they deliver the service differently. To increase the likelihood of the reports being used by managers, local authorities working collaboratively with stakeholders should ensure that:</p> <ul style="list-style-type: none"> • the data provided are in as clear a format as possible, drawing from the principles of good practice in presenting data and using plain English where possible; and • some analysis is included that groups local authorities based on the different ways of providing school meals.

Section 2 – Expenditure on School Meals

Wales spent more than £90 million on the school meal service (42 per cent of which was spent by local authorities) during 2007-08 and the cost, funding and take-up of schools meals varied considerably across local authorities

39. The model developed identified that Wales spent more than £90 million (extrapolated) on the school meal service during 2007-08 although the cost, funding and take-up of school meals vary considerably across local authorities.
- The total cost of school meals in Wales was in excess of £90 million (extrapolated). There was a wide variation in the cost of school meals across Wales, both in terms of total cost and in terms of the breakdown of costs between food, staffing and other costs.
 - Local authorities funded approximately 42 per cent of the school meal service during 2007-08, which equated to approximately £37 million, although the level of council funding varied considerably.
 - The take-up of school meals across Wales in 2007-08 was 51 per cent, although this varied from 36 per cent to 76 per cent.
 - The data collected did not identify any correlation between the cost and take-up of school meals for 2007-08.
40. The information provided by local authorities is also subject to some caveats.
- The figures have been extrapolated on an all-Wales basis to capture an approximate value for 22 councils (only 18 of the 22 local authorities provided financial information and elements of these returns (in particular, the sector analysis) were not always completed).
 - Opted-out schools are excluded from this initial exercise; there are 68 opted-out schools across Wales (eight primary and 60 secondary), although the numbers vary across Wales.
 - The data have not been audited, although there has been a level of quality assurance and consistency checking via:
 - verification and consistency checking of the data returned by APSE;
 - discussion of the data at regional catering network groups across Wales;
 - visiting a sample of local authorities to discuss data; and
 - final 'sign-off' of the data by all local authorities.
41. The take-up figures for secondary schools are derived using a school meal equivalent calculation; further work is needed to gain agreement as to how this is measured for future years. This is because, the majority of secondary schools use cafeteria type systems where a meal is more difficult to identify, given that pupils will often purchase 'snacks'.

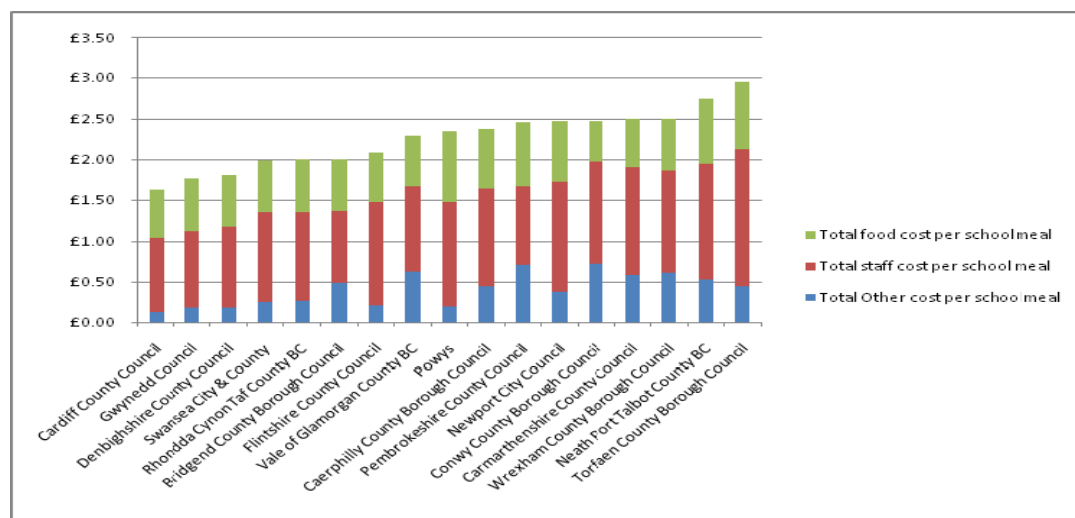
(a) The total cost of school meals was in excess of £90 million for 2007-08 although there was a wide variation in the cost of school meals across Wales

42. Eighteen of the 22 local authorities in Wales returned data and this indicates combined spending almost £75 million (which equates to £2.14 per meal) on the school meals service during 2007-08. The breakdown of the costs is set out in Exhibit 1 and detailed in Appendix 2.

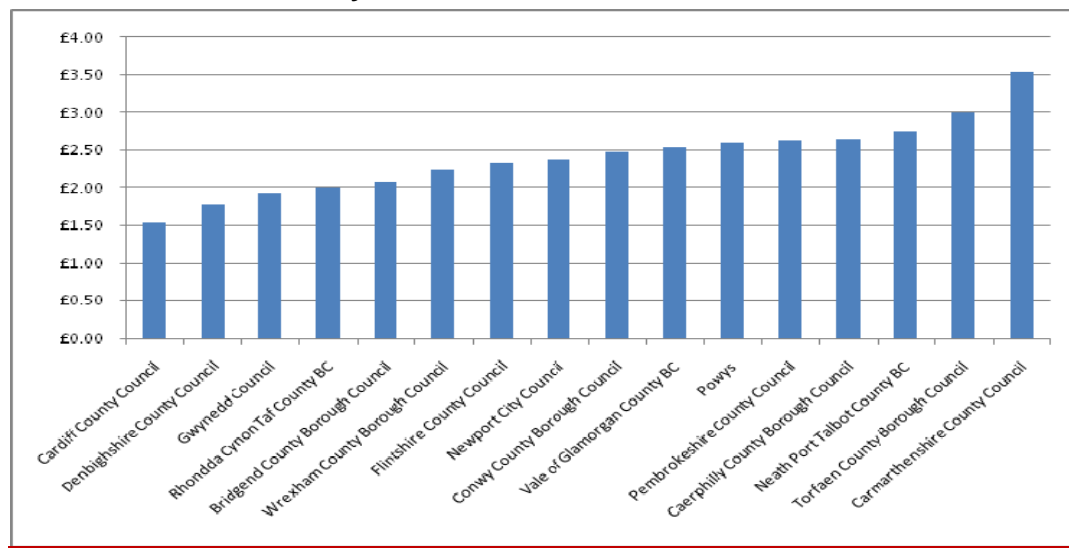
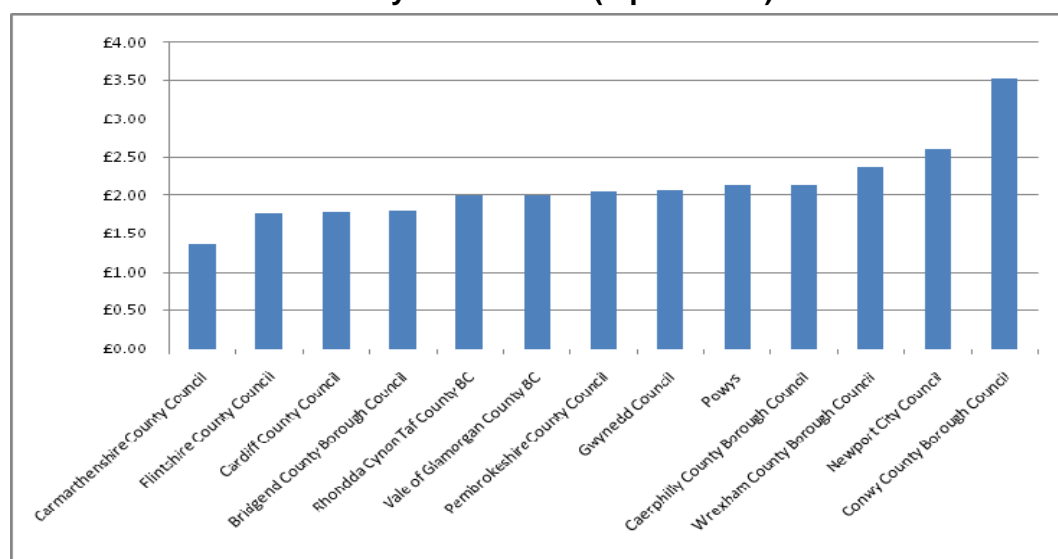
Exhibit 1: Cost of school meals (for 18 of the 22 councils)

Costs	£'000s	Cost per meal
Food costs	23,163	£0.66
Staff costs	39,018	£1.12
Other costs	12,552	£0.36
Total cost of school meals	74,733	£2.14

43. Although only 17 returns were completed, one council (Gwynedd) provided the school meals service to a neighbouring council (Anglesey) during the period covered, 2007-08. Therefore, the data received covers 18 of the 22 councils in Wales. When we extrapolated the information, based on the financial model, the indicative total cost of school meals across Wales was over £90 million.
44. The data collected identified that the key costs associated with the school meals service relate to staff and food costs, which account for over 83 per cent of the total expenditure in this area. The analysis also demonstrated that there is a wide variation in the cost of school meals across Wales, in terms of both the total cost and the breakdown of costs between food, staffing and other costs. This is set out in Exhibit 2 and detailed in Appendix 2.

Exhibit 2: Total Cost of school meals across Wales

45. Exhibit 2 identifies that the average cost of a school meal for a local authority in Wales for 2007-08 varied from £1.63 to £2.96, with a Welsh average of £2.14. The two local authorities with the highest costs do not include secondary schools, as all their secondary schools have opted out of the local authority catering service. If these two authorities are excluded, the highest cost of a school meal is £2.51.
46. There is clearly considerable variance in the costs across Wales and there is scope to explore the rationale for these differences and to seek out efficiencies.
47. From our discussions with many local authorities and catering managers across Wales, we perceived a consensus that the main area of inconsistency in costs was in relation to secondary schools. However, the data provided did not support this view. Exhibits 3 and 4 set out the cost variations across both the primary and secondary sectors.

Exhibit 3: Cost of Primary school meals across Wales**Exhibit 4: Cost of Secondary school meal (equivalents) across Wales**

48. Although there are some outliers in the figures, there is again a wide variation between local authorities regarding the cost of a primary and secondary school meal. Further work to explore the rationale for these variances is necessary.
49. The workshops revealed a consensus on some of the key issues that affect the costs of school meals:
- local authorities run and deliver school meals services differently; some include all local authority costs, others just the catering service costs – elements of cost are also categorised differently;
 - extent of the service – for example in some local authorities a large percentage of secondary schools have opted out of local authority catering services (100 per cent in two areas);

- many local authorities have adopted policies that utilise local/Welsh produce – the feedback from catering managers was that this has an impact on the price paid for food; and
 - the size and rurality of the school impacts on supply and transport costs.
50. As noted in the previous section of the report, by working together to develop the next round of the financial model, stakeholders should be able to eradicate many of the inconsistencies noted above. However, given the variance in the cost of the school meals there would appear to be genuine scope for local authorities to learn from each other and improve the efficiency of the service.
51. Local authorities now need to work together to review and work through these variances in costs. They might then be in a better position to consider developing purchasing consortiums and utilising such models as Value Wales. There may well be scope for negotiating better prices for food, other supplies and related services.

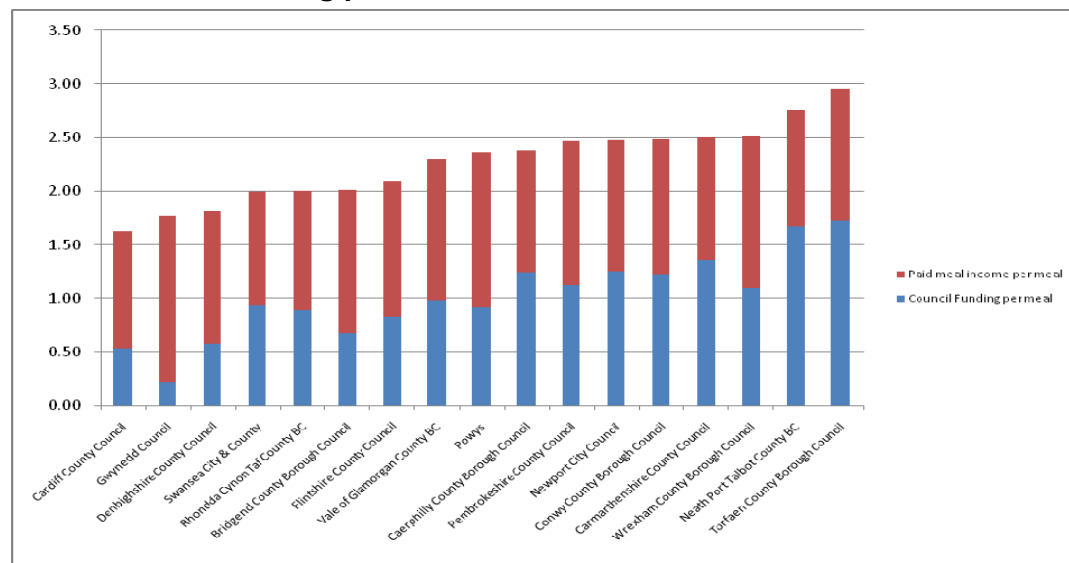
(b) Local authorities funded approximately 42 per cent of the school meal service during 2007-08, equating to over £37 million

52. Our work on the 2007-08 data returns, shows the 18 local authorities spent over £31 million (which equates to £0.90 per meal) on school meals. This is summarised in Exhibit 5 and detailed in Appendix 3.

Exhibit 5: Funding of school meals (for 18 of the 22 councils)

Funding	£'000s	Cost per meal
Paid school meals income	43,364	£1.24
Council funding	31,369	£0.90
Total funding of school meals	74,733	£2.14

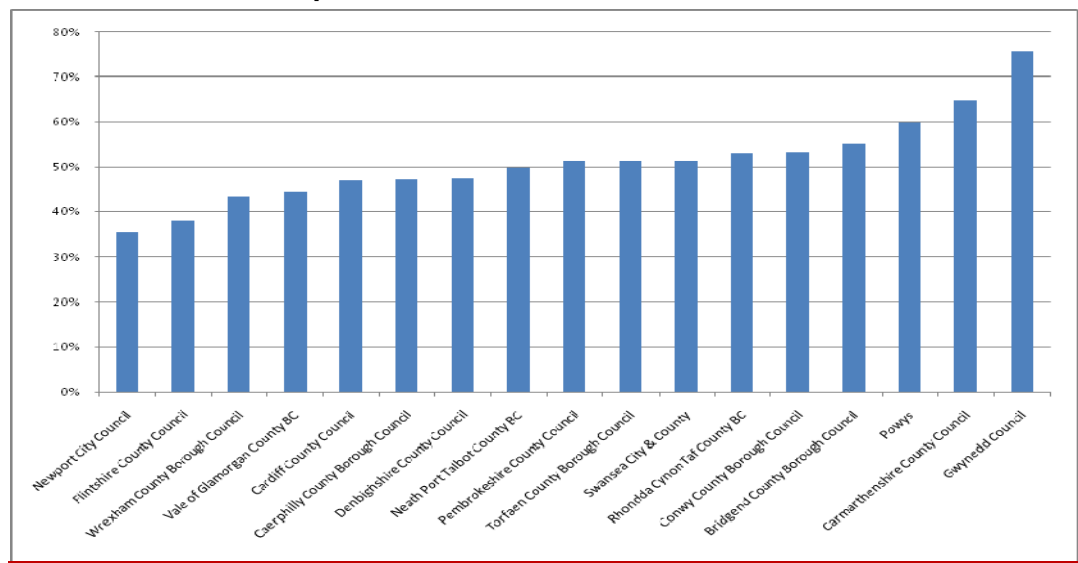
53. Although as noted above, the data received cover 18 of the 22 councils in Wales. When we extrapolated the information, based on the financial model, the indicative total local authority funding across Wales was over £37 million.
54. The total and type of funding for school meals vary considerably across Wales, with all local authorities funding the school meal service, although to varying levels depending on the cost of the school meal and the paid income received. This variance is demonstrated in Exhibit 6.

Exhibit 6: Total funding per school meal across Wales

55. The level of local authority funding varies from £0.22 to £1.72 per school meal. The division of the funding shown above illustrates the sources from which the service is funded after taking the paid school meal income away from the cost of the school meal. The elements of council funding varied considerably and included free school meal income, 'subsidy' income, funding from other grants together with funding to cover the 'loss' made on the service. This breakdown is set out in Appendix 3.
56. Free school meal income is received as part of the revenue support grant and is not hypothecated. This means that the money is not ring fenced but it is for local authorities to determine how much they should invest in the meals service. However, there are regulations that require all local authorities to provide meals free of charge to those pupils who are eligible. We did not analyse how much of the free school meal income was allocated internally to cover total costs. Some local authorities did not disclose separately any free school meal income, something that needs to be explored further by the catering networks.

(c)The average take-up of school meals across Wales was 51 per cent, varying from 36 per cent to 76 per cent

57. The total take-up of the school meals service in Wales in 2007-08 varied from 36 per cent to 76 per cent with the average in Wales being 51 per cent (detailed analysis included in Appendix 3: Uptake Analysis). This is summarised in Exhibit 7.

Exhibit 7: Total take-up of school meals across Wales

58. From the workshops held there is a general consensus on some of the key issues that affect the take-up of school meals, namely:
- choice – in terms of school menu, facilities within the schools (eg, vending machines) and within the surrounding areas (eg, other food outlets);
 - facilities – in terms of the school dining hall facilities;
 - rurality – linked to the choice factor above, if there are no local food outlets then the likely take-up will be higher;
 - smaller schools – if you have a small school in a close community there tends to be higher take-up; and
 - length of lunchtime – in some schools the length and timing of the lunchtime are being reviewed in an attempt to ensure that the children have sufficient time to eat their lunch.
59. Although not an agreed or exhaustive list, these were the main issues noted when we discussed the information in the financial model with local authorities and catering workshops. These issues need to be explored further.

Recommendation

- R4 The data we gathered show that there is widespread variation in the cost, funding and uptake of school meals across local authorities. In part this might reflect local priorities and circumstances, but it is also likely to reflect differences in the financial management and quality of school meals. **Local authorities should:**
- **work with the Assembly Government and stakeholders to analyse the reasons behind the variation, including differences in cost accounting practice;**
 - **identify and disseminate good practice in providing quality school meals at a reasonable cost; and**
 - **use the analysis of variation and good practice opportunities to support shared learning, for example by working with the Wales Catering Network to use the analysis as the basis for shared learning seminars or forums.**

Appendix 1

Cost of school meal financial model 2007-08

Information area	Primary	Special	Secondary	Total
Paying pupil roll				
Free school meal entitlement				
Total school roll for the year				
Number of paid meals served				
Number of free school meals provided				
Total number of meals served				
Staff Expenditure				
Food Provisions				
Premises				
Other direct costs (transport, supplies and services, etc)				
External contract costs				
Internal contract costs				
Total Expenditure				
Paid Meal Income				
Council funding				
Other income (grants, milk subsidy)				
Total income				

Appendix 2(i)

Detailed costing analysis for 2007-08

Name of Authority	Total Gross Expenditure	Staff Costs	Food Costs	Other Costs		Total meals served		Total cost per school meal	Total staff cost per school meal	Total food costs per school meal	Total other cost per school meal
Bridgend County Borough Council	£4,643,468	£2,020,704	£1,501,528	£1,121,236		2,307,555		£2.01	£0.88	£0.65	£0.49
Caerphilly County Borough Council	£3,890,300	£1,964,093	£1,203,749	£722,458		1,631,511		£2.38	£1.20	£0.74	£0.44
Cardiff County Council	£7,010,622	£3,959,005	£2,507,225	£544,391		4,312,767		£1.63	£0.92	£0.58	£0.13
Carmarthenshire County Council	£8,027,773	£4,245,540	£1,921,758	£1,860,474		3,206,500		£2.50	£1.32	£0.60	£0.58
Conwy County Council	£2,129,722	£1,069,883	£440,040	£619,799		856,100		£2.49	£1.25	£0.51	£0.72
Denbighshire County Council	£2,429,061	£1,361,200	£834,797	£233,604		1,338,724		£1.81	£1.02	£0.62	£0.17
Flintshire County Council	£3,553,420	£2,150,877	£1,040,243	£362,301		1,693,828		£2.10	£1.27	£0.61	£0.21
Gwynedd Council	£6,117,357	£3,271,592	£2,203,017	£642,748		3,463,066		£1.77	£0.94	£0.64	£0.19
Neath Port Talbot County Borough Council	£2,669,837	£1,379,761	£774,759	£515,317		968,771		£2.76	£1.42	£0.80	£0.53

Name of Authority	Total Gross Expenditure	Staff Costs	Food Costs	Other Costs		Total meals served		Total cost per school meal	Total staff cost per school meal	Total food costs per school meal	Total other cost per school meal
Newport City Council	£3,761,434	£2,039,516	£1,149,596	£572,322		1,516,558		£2.48	£1.34	£0.76	£0.38
Pembrokeshire County Council	£4,270,317	£1,669,460	£1,375,756	£1,225,101		1,727,412		£2.47	£0.97	£0.80	£0.71
Powys County Council	£4,434,332	£2,416,911	£1,647,764	£369,657		1,880,719		£2.36	£1.29	£0.88	£0.20
Rhondda Cynon Taf County Borough Council	£7,327,157	£3,942,456	£2,405,501	£979,200		3,654,866		£2.00	£1.08	£0.66	£0.27
Swansea City and County	£5,644,886	£3,115,297	£1,806,927	£722,662		2,826,754		£2.00	£1.10	£0.64	£0.26
Torfaen County Borough Council	£2,084,765	£1,194,968	£577,884	£311,913		704,289		£2.96	£1.70	£0.82	£0.44
Vale of Glamorgan Council	£3,154,321	£1,427,037	£862,067	£865,218		1,372,247		£2.30	£1.04	£0.63	£0.63
Wrexham County Borough Council	£3,584,055	£1,790,108	£910,138	£883,809		1,427,403		£2.51	£1.25	£0.64	£0.62
All Wales	£74,733,367	£39,018,408	£23,162,749	£12,552,210		34,889,070		£2.14	£1.12	£0.66	£0.36

Appendix 2(ii)

Graphical analysis – Cost of school meals 2007-08

Exhibit 9: The total cost of a school meal in Wales varies from £1.63 to £2.96 with the average in Wales being £2.14 for 2007-08

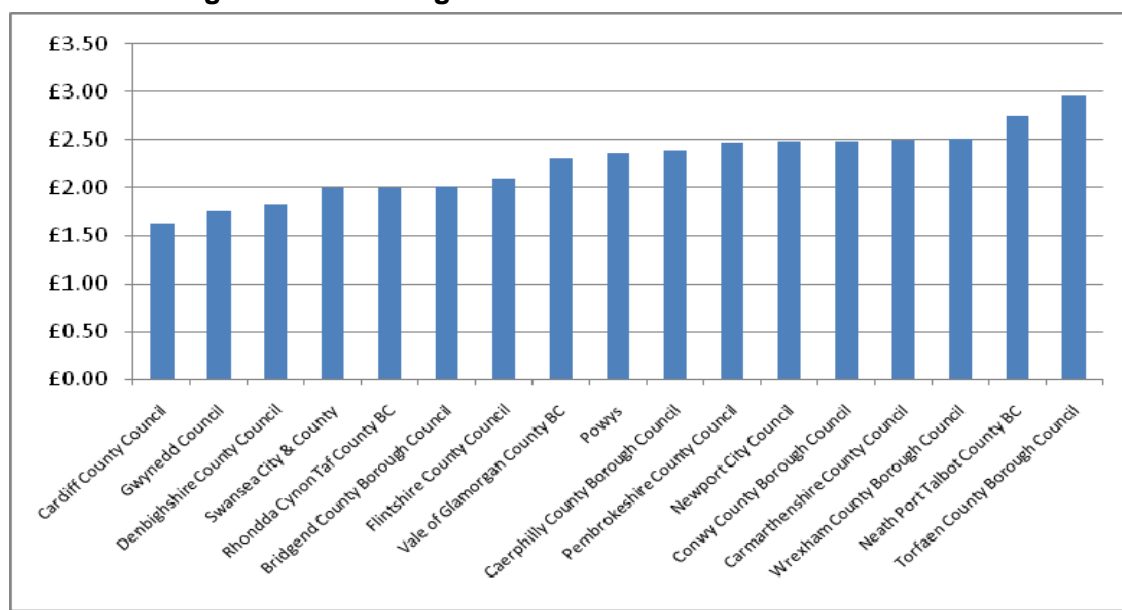


Exhibit 10: The Staff Costs included in the cost of a school meal in Wales vary from £0.88 to £1.70 with the average in Wales being £1.16 for 2007-08

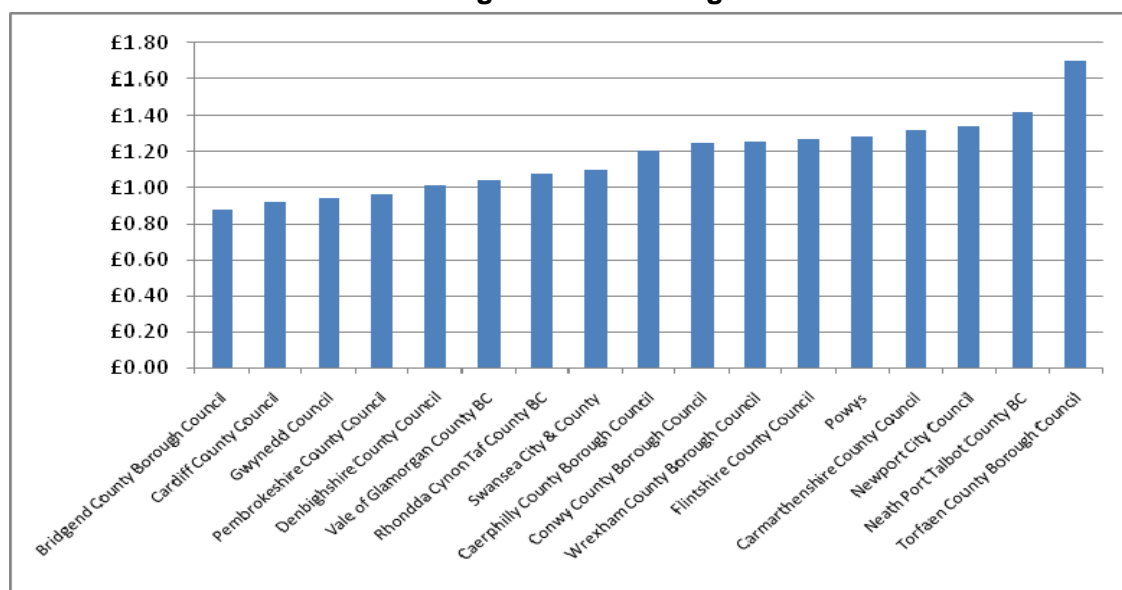


Exhibit 11: The Food Costs included in the cost of a school meal in Wales varies from £0.51 to £0.88 with the average in Wales being £0.66 for 2007-08

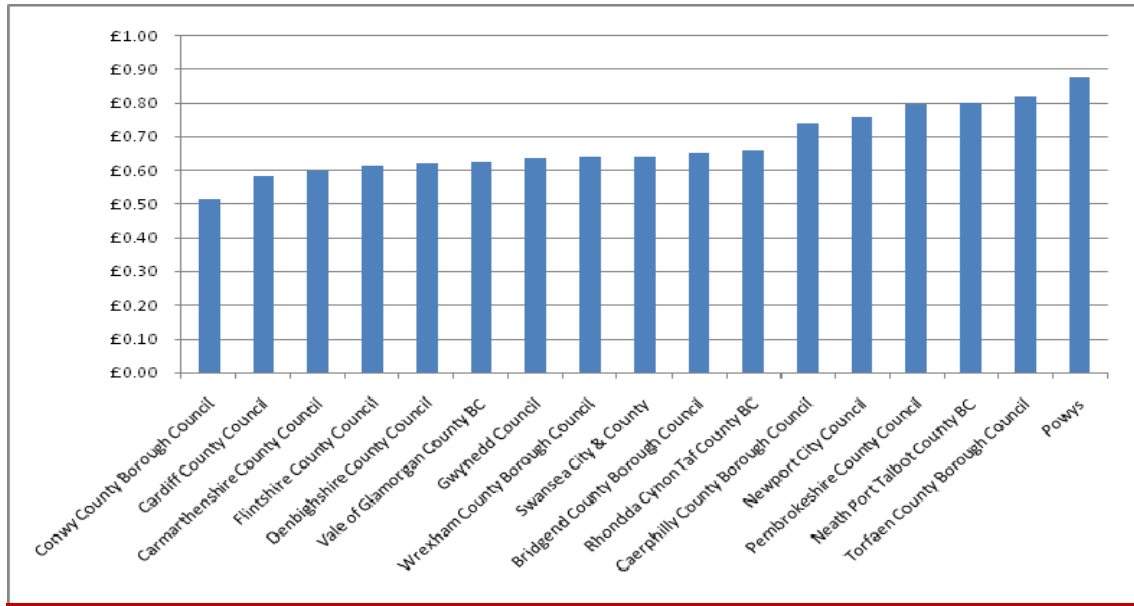
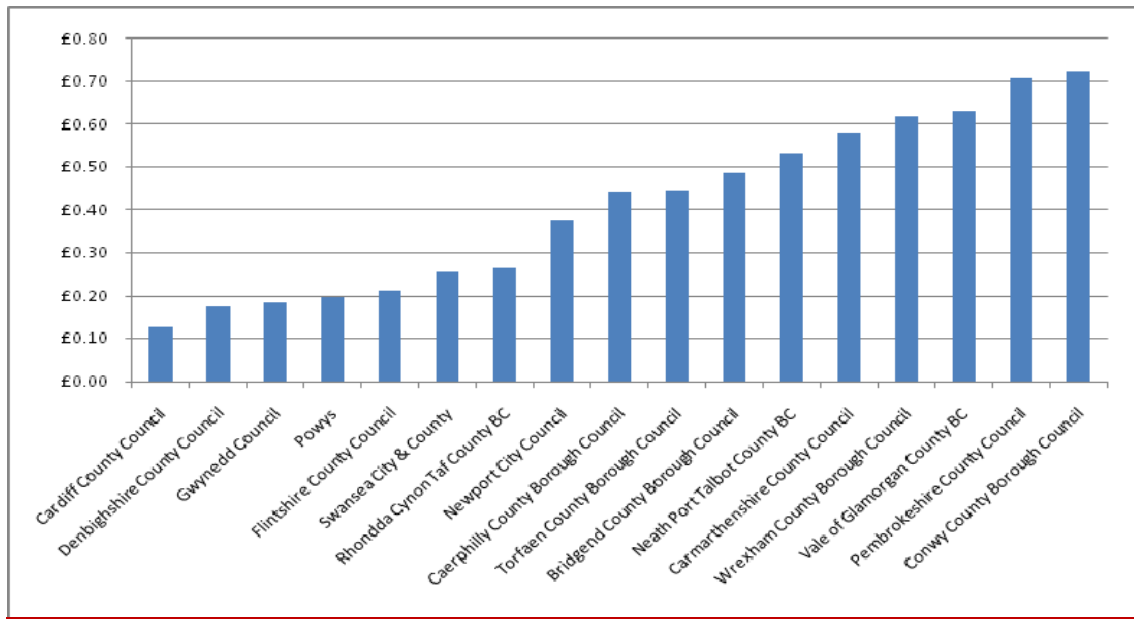


Exhibit 12: The Other Costs included in the cost of a school meal in Wales vary from £0.13 to £0.72 with the average in Wales being £0.36 for 2007-08



Appendix 3(i)

Detailed funding analysis for 2007-08

Name of Authority	Total Funding Required	Paid meal income	Council Funding	Total meals served	Total funding per meal	Paid meal income per meal	Council Funding per meal
Bridgend County Borough Council	£4,643,468	£3,091,515	£1,551,953	2,307,555	£2.01	£1.34	£0.67
Caerphilly County Borough Council	£3,890,300	£1,862,716	£2,027,584	1,631,511	£2.38	£1.14	£1.24
Cardiff County Council	£7,010,622	£4,718,615	£2,292,007	4,312,767	£1.63	£1.09	£0.53
Carmarthenshire County Council	£8,027,773	£3,697,573	£4,330,200	3,206,500	£2.50	£1.15	£1.35
Conwy County Council	£2,129,722	£1,067,727	£1,052,995	856,100	£2.49	£1.26	£1.23
Denbighshire County Council	£2,429,601	£1,657,967	£771,634	1,338,724	£1.81	£1.24	£0.58
Flintshire County Council	£3,553,420	£2,154,532	£1,398,889	1,693,828	£2.10	£1.27	£0.83
Gwynedd Council	£6,117,357	£5,349,507	£767,850	3,463,066	£1.77	£1.54	£0.22
Neath Port Talbot County Borough Council	£2,669,837	£1,051,433	£1,618,404	968,771	£2.76	£1.09	£1.67
Newport City Council	£3,761,434	£1,863,181	£1,898,253	1,516,558	£2.48	£1.23	£1.25
Pembrokeshire County Council	£4,270,317	£2,334,763	£1,953,554	1,727,412	£2.47	£1.35	£1.12
Powys County Council	£4,434,332	£2,716,888	£1,717,444	1,880,719	£2.36	£1.44	£0.91

Name of Authority	Total Funding Required	Paid meal income	Council Funding	Total meals served	Total funding per meal	Paid meal income per meal	Council Funding per meal
Rhondda Cynon Taf County Borough Council	£7,327,157	£4,075,037	£3,252,120	3,654,866	£2.00	£1.11	£0.89
Swansea City and County	£5,644,886	£3,015,688	£2,629,198	2,826,754	£2.00	£1.07	£0.93
Torfaen County Borough Council	£2,084,765	£871,957	£1,212,808	704,289	£2.96	£1.24	£1.72
Vale of Glamorgan Council	£3,154,321	£1,808,388	£1,345,934	1,372,247	£2.30	£1.32	£0.98
Wrexham County Borough Council	£3,584,055	£2,017,870	£1,566,185	1,427,403	£2.51	£1.41	£1.10
All Wales	£74,733,367	£43,364,356	£31,369,011	34,889,070	£2.14	£1.24	£0.90

Appendix 3(ii)

Graphical analysis – Funding of school meals 2007-08

Exhibit 13: The paid school meal income for school meals in Wales varies from £1.07 to £1.54 per school meal, with the average in Wales being £1.24 for 2007-08

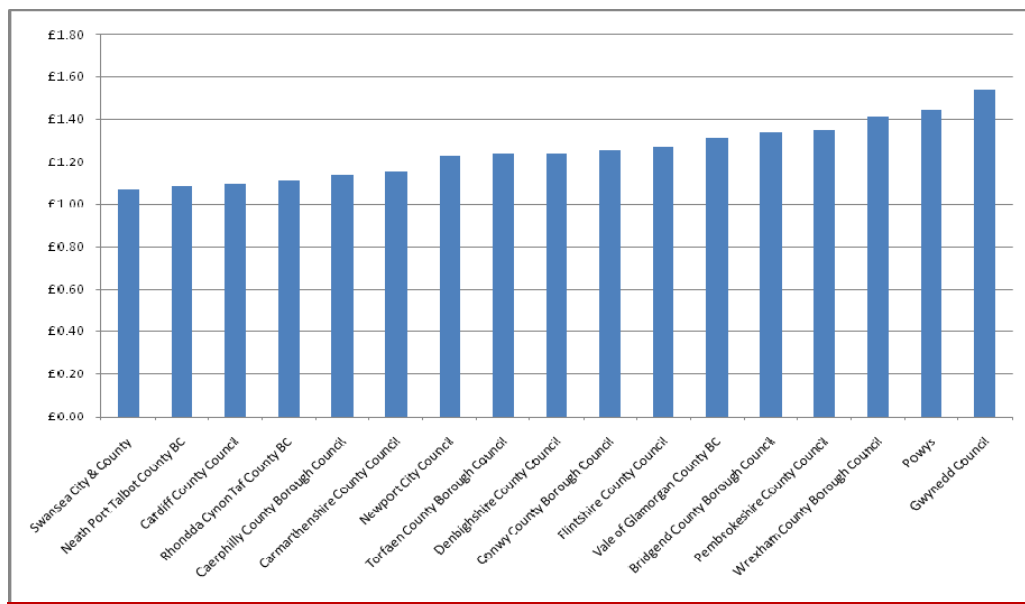


Exhibit 14: The council funding per school meal in Wales varies from £0.22 to £1.67 per school meal, with the average in Wales being £0.90 for 2007-08

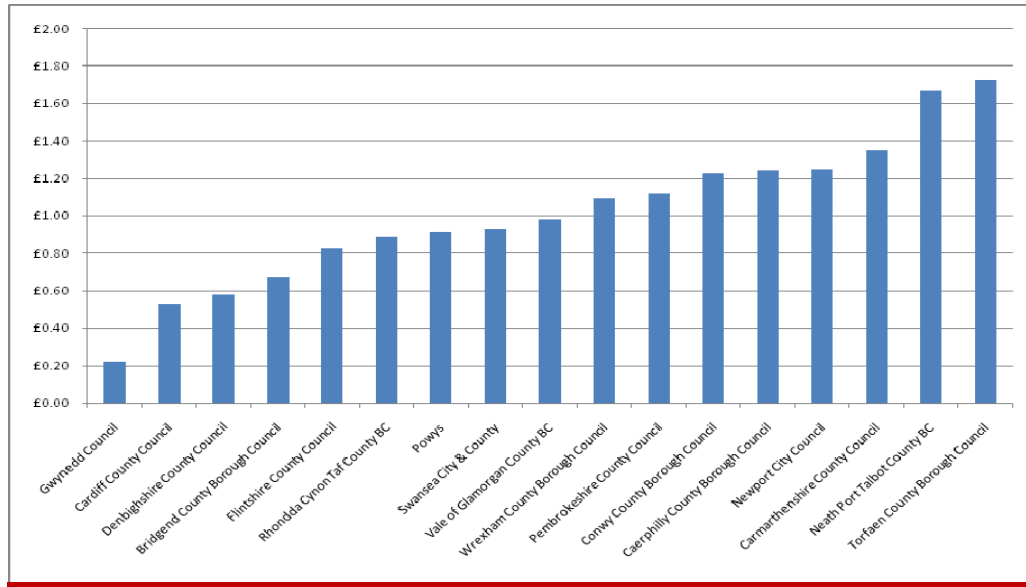
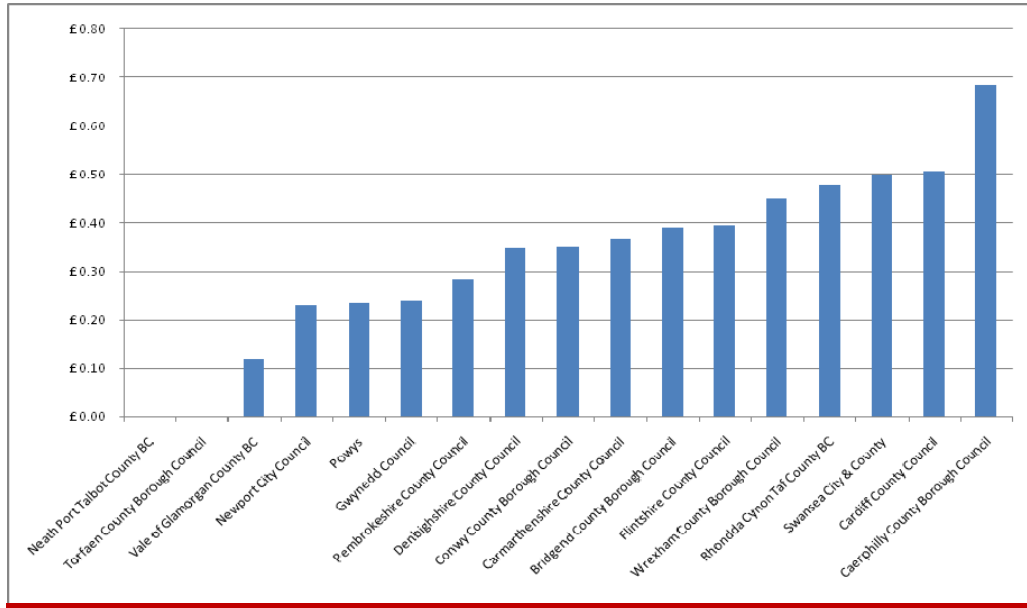


Exhibit 15: Within the council funding, the ‘reported’ free school meal income per school meal in Wales varies from £0.00 to £0.68, with the average in Wales being £0.37 for 2007-08



Appendix 4(i)

Detailed take-up analysis 2007-08

Name of Authority	Total school roll for year	Paying Pupil Roll	Free meal entitlement	Total meals served	Paid meals served	Free meal uptake	Total meal uptake	Paid meal uptake	Free meal uptake
Bridgend County Borough Council	4,182,570	3,504,346	678,224	2,307,555	1,721,670	585,885	55%	49%	86%
Caerphilly County Borough Council	3,443,640	2,736,589	707,051	1,631,511	1,106,299	525,212	47%	40%	74%
Cardiff County Council	9,170,597	7,520,227	1,650,370	4,312,767	2,867,431	1,445,336	47%	38%	88%
Carmarthenshire County Council	4,948,428	4,197,416	751,012	3,206,500	2,579,078	627,422	65%	61%	84%
Conwy County Council	1,603,995	1,372,683	231,312	856,100	657,676	198,424	53%	48%	86%
Denbighshire County Council	2,808,636	2,422,599	386,037	1,338,724	1,047,171	291,553	48%	43%	76%
Flintshire County Council	4,447,083	4,021,791	425,292	1,693,828	1,286,996	406,832	38%	32%	96%
Gwynedd Council	4,578,938	3,833,432	745,506	3,463,066	3,077,830	455,236	76%	78%	61%
Neath Port Talbot County Borough Council	1,936,338	1,493,250	443,088	968,771	621,654	347,117	50%	42%	78%
Newport City Council	4,248,654	3,458,364	790,290	1,515,558	945,731	570,827	36%	27%	72%
Pembrokeshire County Council	3,359,451	2,926,113	433,338	1,727,412	1,412,924	314,488	51%	48%	73%
Powys County Council	3,135,544	2,831,576	303,968	1,880,719	1,600,472	280,247	60%	57%	92%

Name of Authority	Total school roll for year	Paying Pupil Roll	Free meal entitlement
Rhondda Cynon Taf County Borough Council	6,871,400	5,640,940	1,230,460
Swansea City and County	5,485,300	4,404,116	1,081,184
Torfaen County Borough Council	1,386,760	1,127,270	241,490
Vale of Glamorgan Council	3,074,824	2,696,520	378,304
Wrexham County Borough Council	3,280,600	2,841,244	439,356
All Wales	67,944,758	57,028,476	10,916,282

Total meals served	Paid meals served	Free meal uptake
3,654,866	2,531,034	1,123,832
2,826,754	2,029,570	797,184
704,289	485,724	218,565
1,372,247	1,089,871	282,376
1,427,403	1,020,661	406,742
34,889,070	26,011,792	8,877,278

Total meal uptake	Paid meal uptake	Free meal uptake
53%	45%	91%
52%	46%	74%
51%	43%	91%
45%	40%	75%
44%	36%	93%
51%	46%	81%

Appendix 4(ii)

Graphical analysis – Take-up of school meals

Exhibit 16: The ‘total’ take-up of school meals in Wales varies from 36 per cent to 76 per cent with the average in Wales being 51 per cent for 2007-08

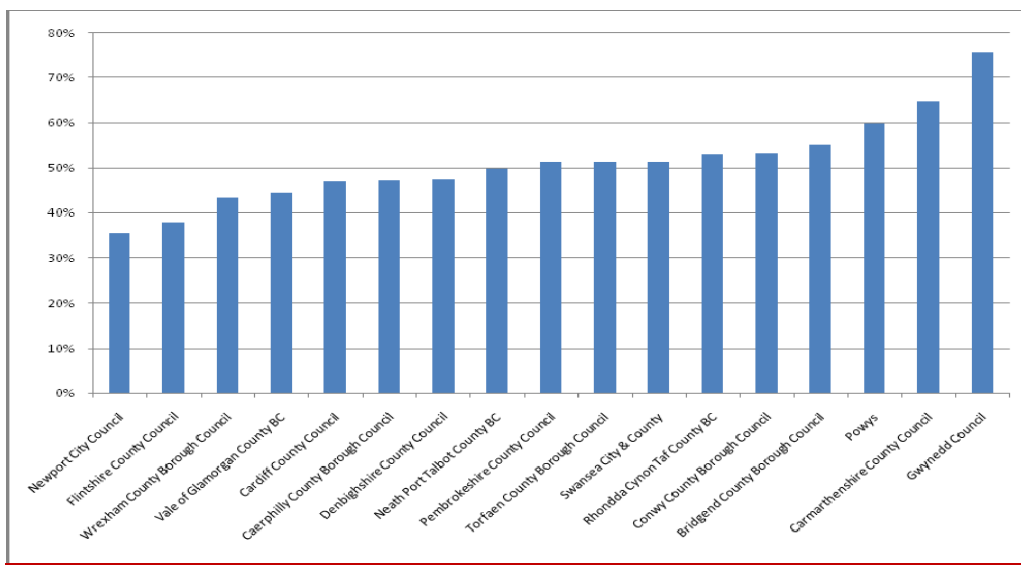


Exhibit 17: The take-up of ‘paid school meals’ in Wales varies from 27 per cent to 78 per cent with the average in Wales being 46 per cent for 2007-08

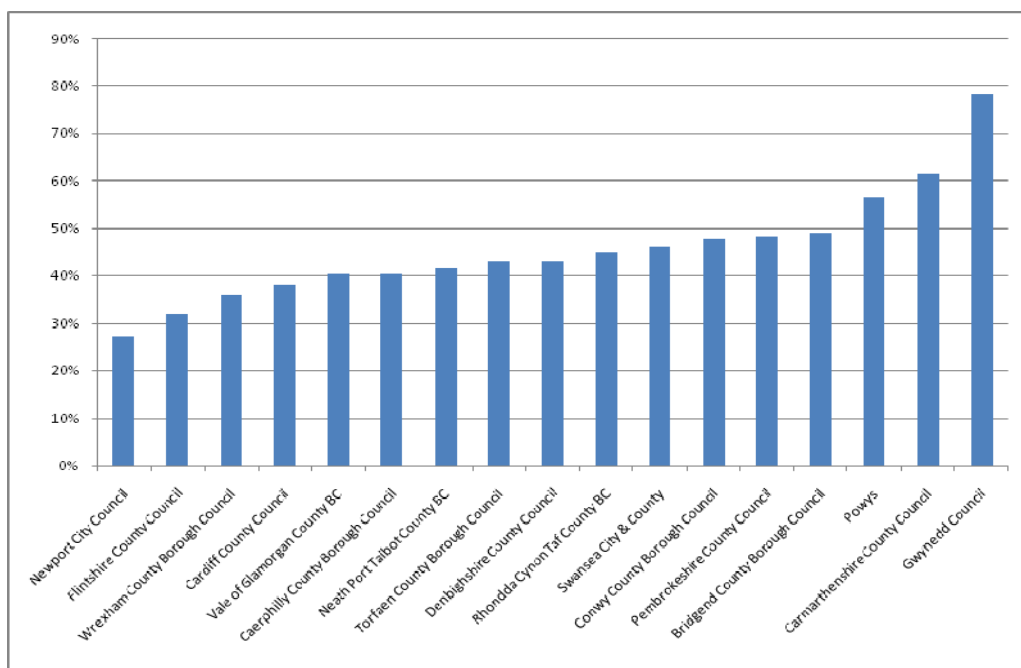
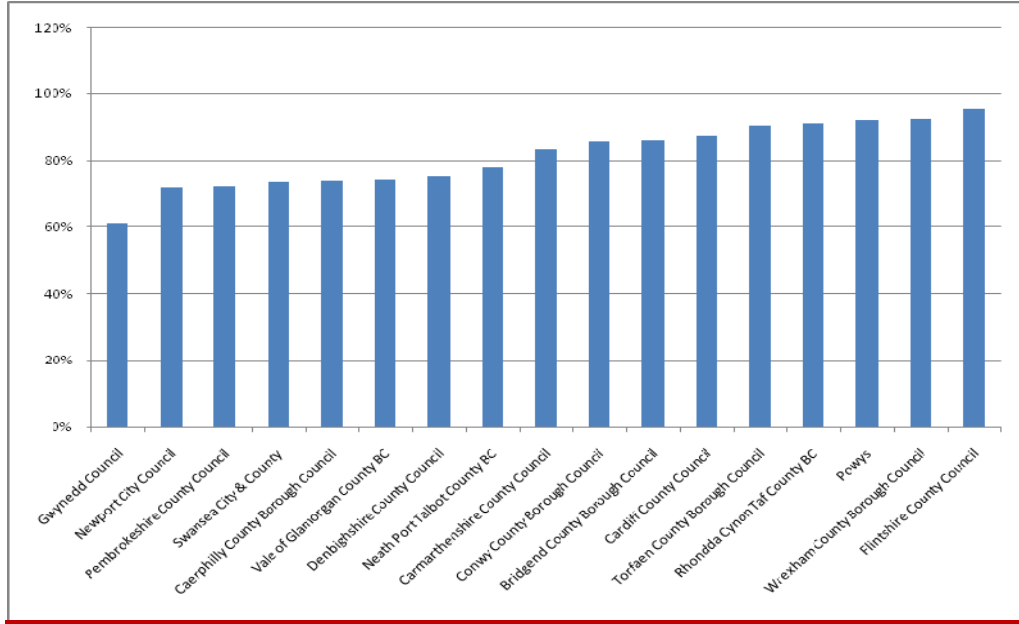


Exhibit 18: The take-up of ‘free school meals’ in Wales varies from 61 per cent to 96 per cent with the average in Wales being 81 per cent for 2007-08



Appendix 5

Detailed financial analysis – Sector analysis of school meals 2007-08

Name of Authority	Primary meals served	Primary operational expenditure	Cost per meal primary
Bridgend County Borough Council	1,198,657	£2,494,245	£2.08
Caerphilly County Borough Council	1,197,735	£3,179,538	£2.65
Cardiff County Council	2,177,841	£3,339,220	£1.53
Carmarthenshire County Council	1,522,843	£5,396,674	£3.54
Conwy County Borough Council	782,332	£1,933,577	£2.47
Denbighshire County Council	631,682	£1,118,338	£1.77
Flintshire County Council	769,953	£1,797,310	£2.33
Gwynedd Council	1,822,157	£3,530,718	£1.94
Neath Port Talbot County Borough Council	947,318	£2,604,688	£2.75
Newport City Council	867,196	£2,063,403	£2.38
Pembrokeshire County Council	935,807	£2,464,476	£2.63
Powys County Council	1,026,376	£2,668,230	£2.60

Secondary meals (equivalents) served	Secondary operational expenditure	Cost per meal secondary
1,007,184	£1,806,237	£1.79
407,648	£874,736	£2.15
2,012,764	£3,586,569	£1.78
1,586,064	£2,169,046	£1.37
50,480	£177,741	£3.52
Data provided not complete		
825,283	£1,457,364	£1.77
1,160,306	£2,395,692	£2.06
All secondary schools opted out		
603,760	£1,571,756	£2.60
791,605	£1,626,375	£2.05
781,403	£1,669,582	£2.14

Name of Authority	Primary meals served	Primary operational expenditure	Cost per meal primary
Rhondda Cynon Taf County Borough Council	2,188,952	£4,390,131	£2.01
Swansea City and County	Data provided not complete		
Torfaen County Borough Council	676,104	£2,025,897	£3.00
Vale of Glamorgan County Council	783,327	£1,985,350	£2.53
Wrexham County Borough Council	803,923	£1,792,989	£2.23
All Wales	18,332,203	42,784,785	£2.33

Secondary meals (equivalents) served	Secondary operational expenditure	Cost per meal secondary
1,370,090	£2,731,549	£1.99
Data provided not complete		
All secondary schools opted out		
528,965	£1,054,971	£1.99
537,240	£1,268,169	£2.36
11,662,792	22,389,786	£1.92



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