



The Governance-Friction Cost Model in England’s SEND System

An investigation into delay-driven expenditure, systemic decision friction, and escalation-linked costs in the Special Educational Needs and Disabilities system

by Every Child Matters, a project of ND SEND Consultants CIC.

Prepared using 2023–24 local authority data, FOI evidence, governance coding, transport extraction analysis, and statistical validation across 124 English local authorities.

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Executive Summary

This investigation examined whether escalating SEND expenditure in England is explained primarily by rising demand and workforce pressure, or whether governance-friction mechanisms are independently associated with escalation-linked expenditure and delayed statutory implementation.

The investigation combined:

- SEND flow data
- EHCP timeliness data
- SEND expenditure data
- reconstructed SEND transport expenditure
- tribunal and dispute-resolution indicators
- Educational Psychology governance evidence
- panel governance evidence
- statistical modelling and robustness testing

The final analytical model was standardised around a single 2023–24 authority-level audit spine.

The strongest statistical relationship identified in the investigation was:

Timeliness_Breach_Rate ↔ Delay_Cost_Index

r = 0.818

Observed minimum escalation-linked exposure across included authorities exceeded:

£2.44bn

The evidence indicates that escalating SEND expenditure cannot be explained by demand alone.

Governance-friction measures remained statistically significant after controlling for:

- EHCP volume
- requests
- assessments
- EP workforce capacity

Demand and assessment-volume variables were not statistically significant within the final expenditure model.

The findings support the conclusion that delayed statutory support is strongly associated with materially higher downstream expenditure across transport, late-stage provision and escalation-linked cost pathways.



The evidence is consistent with a decision-friction architecture involving:

- panel review systems
- repeat decision-making structures
- Educational Psychology QA mechanisms
- amendment and return processes
- delayed implementation pathways

The investigation therefore raises a significant policy concern:

Reforms which preserve or expand delay-producing governance mechanisms may intensify — rather than reduce — long-term SEND financial instability.

The Central Financial Finding

The government's SEND reforms are being presented as a route to:

- stabilising the SEND system
- improving inclusion
- reducing conflict
- controlling expenditure
- restoring financial sustainability

However, the evidence examined in this investigation indicates that escalating costs are strongly associated with delayed implementation of statutory support.

The investigation identified a repeated national pattern:

Delayed Support

Children wait longer for:

- assessment
- provision
- specialist placement



- therapies
- transport
- educational support



Needs Escalate

Children increasingly experience:

- school breakdown
- attendance collapse
- mental health deterioration
- family crisis
- restrictive intervention
- exclusion risk
- out-of-school placement



Costs Escalate

Local authority expenditure rises through:

- independent placements
- specialist transport
- tribunal expenditure
- emergency placements
- alternative provision
- crisis intervention
- safeguarding involvement



Financial Pressure Increases

Financial pressure then drives:

- tighter gatekeeping



- additional review layers
- further moderation
- further delay



The Cycle Repeats

The result is a self-reinforcing escalation system.

The statistical analysis does not support a demand-only explanation for SEND financial instability.

Instead, the findings indicate that a substantial proportion of expenditure increasingly arises after statutory support is delayed, repeatedly reviewed, moderated or diverted through governance-friction systems operating prior to implementation.

Core Statistical Findings

Strongest Structural Relationship

Relationship	Correlation
Timeliness_Breach_Rate ↔ Delay_Cost_Index	$r = 0.818$

The strongest structural relationship identified in the investigation was between statutory delay and escalation-linked expenditure.

Governance-friction and Escalation-Linked Expenditure

Relationship	Correlation
Decision_Friction_Score ↔ Delay_Cost_Index	$r = 0.248$



Decision_Friction_Score ↔ Late_Cost_Per_EHCP	r = 0.226
Decision_Friction_Score ↔ Transport_Per_EHCP_TRUE	r = 0.166

Governance-friction measures demonstrated statistically consistent positive associations with:

- escalation-linked expenditure
- higher late-stage EHCP cost
- higher transport expenditure

Multivariable Regression Findings

Decision_Friction_Score remained statistically significant after controlling for:

- EHCP_Stock
- Requests
- Assessments
- EP_FTE

Predictor	p-value
Decision_Friction_Score	0.008
EP_FTE	0.033
EHCP_Stock	non-significant
Requests	non-significant
Assessments	non-significant



Decision_Friction_Score was the only consistently significant operational governance variable within the expenditure models.

The statistical analysis therefore does not support either a demand-only or workforce-capacity-only explanation for escalating SEND expenditure.

Governance and Delay Findings

The investigation identified evidence of a layered governance-friction architecture operating before statutory decisions are finalised.

This included:

- repeated panel review
- amendment loops
- delayed sign-off
- commissioning review
- Educational Psychology QA review
- repeat decision pathways

The evidence indicates that these mechanisms are associated with:

- statutory delay
- delayed implementation
- transport escalation
- tribunal escalation
- higher downstream expenditure

Educational Psychology QA Findings

The conservative modelling-safe rebuild identified:

- 55 authorities with explicit control (Risk 5)
- 76 authorities with structural or explicit control (Risk 4–5)

The wider national governance-footprint dataset identified substantially higher prevalence levels and was retained separately for prevalence mapping rather than regression-safe modelling.



Measure	Count
Authorities analysed	158
Authorities with explicit control (Risk 5)	55
Authorities with structural or explicit control (Risk 4–5)	76

Additional findings:

- 34 authorities showed evidence of amendment requirements
- 25 authorities showed evidence of report return or resubmission
- 6 authorities showed evidence of repeat review cycles

The findings indicate that Educational Psychology advice is frequently subject to governance oversight mechanisms capable of delaying or reshaping statutory progression.

Transport Escalation Findings

TRUE SEND transport expenditure was reconstructed using:

- Pre-16 SEND transport
- 16–19 SEND transport
- 19–25 SEND transport

The investigation identified substantial divergence between historic SEN transport accounting lines and reconstructed TRUE SEND transport expenditure.

TRUE SEND transport expenditure routinely exceeded historic accounting-line assumptions.

- £3,000–£6,000+ per EHCP

Examples included:



- Thurrock ≈ £10.4k per EHCP
- Norfolk ≈ £6.4k
- Suffolk ≈ £6.2k
- Cornwall ≈ £6k

The evidence indicates that SEND transport escalation is a major downstream cost pathway associated with delayed placement and delayed implementation.

Audit and Dataset Integrity

The finance model was rebuilt into a finance-safe audit dataset.

Different authority totals throughout the report reflect different analytical layers, including governance prevalence mapping, regression-safe matching, and finance-safe audit reconstruction.

Final Audit Totals

Measure	Value
Total authority rows reviewed	153
Included in final finance analysis	149
Excluded from analysis	4
Regression matched dataset	124
EHCPs represented	430,462
Late-stage cost exposure represented	£2.425bn



Average Delay Cost Index	£4,499.66 per EHCP
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The wider analytical spine identified an observed minimum escalation-linked exposure exceeding:

£2.44bn

Excluded authorities:

- City of London
- Isles of Scilly
- Cumberland
- Westmorland and Furness

Reasons for exclusion:

- tiny EHCP base
- implausible expenditure ratios
- unsuitable conditions for finance modelling

Source of Truth Layer Map

This document defines the evidential layers used within the SEND governance-friction investigation. Different authority counts reflect different analytical purposes and do not represent inconsistency.

Layer	Purpose	Dataset	Counts / Key Output
Governance footprint	National governance prevalence	Broad coded dataset	111 Risk 5 authorities; 112 Risk 4–5 authorities
Conservative EP QA rebuild	Deduplicated modelling-safe subset	Clean rebuild	55 Risk 5 authorities
Regression dataset	Statistical validation only	124 matched authorities	Multivariable regression outputs



Finance-safe audit dataset	Cost exposure totals	149 included authorities	£2.425bn observed escalation-linked expenditure exposure
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Interpretation rule: each layer serves a different evidential function. Broad governance prevalence should not be conflated with conservative modelling subsets or finance-safe regression samples.

Limitations

This investigation is observational rather than experimental.

The report does not claim that:

- every delay is deliberate
- every authority acts unlawfully in every case
- statistical association proves intent
- statistical association proves individual legal causation

The report does conclude that:

- governance-friction mechanisms are visible at national scale
- these mechanisms are associated with delay and escalation-linked expenditure
- statutory delay is strongly associated with higher downstream cost
- governance-friction measures remain associated with escalation-linked expenditure after controlling for demand and workforce variables

Observed associations remained directionally stable across robustness and reduced-collinearity models.

Observed effects should therefore be interpreted as conservative minimum indicators rather than exhaustive measures of total system-wide impact.



Final Conclusion

The available evidence shows that escalating SEND expenditure is strongly associated with delayed statutory support and escalation-linked expenditure.

The strongest structural relationship identified in the investigation was between:

Timeliness_Breach_Rate ↔ Delay_Cost_Index

r = 0.818

Governance-friction measures remained statistically significant after controlling for demand, assessment volume and workforce-capacity variables.

The evidence therefore does not support a simple demand-only explanation for SEND financial instability.

Instead, the findings are consistent with a wider decision-friction architecture in which governance layers, repeat review systems and delayed implementation pathways are associated with higher downstream expenditure.

The central finding of this investigation is therefore:

England's SEND cost crisis does not appear to be explained by rising demand alone, but by the financial consequences of delayed statutory support.

And:

Any reform which fails to reduce governance-friction and implementation delay is unlikely to produce sustainable financial recovery and may intensify escalation-linked expenditure pathways.

Source and Legal Anchors

This investigation is anchored to statutory duties, national audit findings and parliamentary scrutiny.



Core Legal Framework

Children and Families Act 2014

The Children and Families Act 2014 establishes the statutory framework for Education, Health and Care Plans and local authority duties to secure special educational provision.

The core legal issue for this investigation is not merely whether support exists on paper, but whether statutory support is secured without avoidable delay.

SEND Regulations 2014

The statutory 20-week EHCP timescale provides the report's measurable delay anchor.

This investigation uses `Timeliness_Breach_Rate` as the measurable statutory indicator of delayed implementation within the wider governance-friction architecture.

Education Act 1996, section 19

Section 19 duties are relevant where children are unable to attend school and require suitable alternative education.

This matters because delayed SEND support can escalate into out-of-school status, alternative provision, safeguarding pressure and higher-cost placements.

National Audit and Parliamentary Anchors

National Audit Office — SEND

The NAO identified major financial pressure and systemic weakness in the SEND system, including increased EHCP volumes, large high-needs deficits and weak financial sustainability.

This investigation builds on that audit context by identifying governance-friction as an independently significant operational factor associated with escalation-linked expenditure.



National Audit Office — Home to School Transport

The NAO identified substantial and rising expenditure on home-to-school transport, including SEND-related transport pressure.

This report's TRUE SEND transport reconstruction supports the finding that transport escalation is not peripheral. It is a major downstream cost channel linked to delay and placement breakdown.

Public Accounts Committee

The PAC identified a SEND system in crisis, poor outcomes, rising tribunal pressure and postcode variation.

This investigation adds an auditable governance-friction expenditure model linking delay, escalation and downstream financial pressure.

Ofsted/CQC Local Area SEND Inspections

Inspection findings provide institutional context for systemic weakness, particularly where local areas demonstrate widespread or systemic failings.

This report's contribution is to connect governance-friction indicators, statutory delay and escalation-linked expenditure within a single auditable authority-level model.



Appendix A — Method and Variable Framework

A1. Analytical Design

The investigation was standardised around a single 2023–24 authority-level analytical spine in order to ensure a consistent national analytical model across multiple evidence streams.

The core analytical structure was:

Governance-friction → Statutory Delay → Escalation → High-Cost Provision → Financial Instability

The model represents an observational systems architecture tested through authority-level statistical association and robustness analysis.

The authority-level model integrated:

- statutory EHCP flow data
- Educational Psychology workforce data
- governance-friction indicators
- tribunal escalation indicators
- reconstructed SEND transport expenditure
- escalation-linked financial variables

The resulting model enabled consistent national comparison across English local authorities.

Variable	Definition
Timeliness_Breach_Rate	$(Plans_Issued - Plans_Within_20w) / Plans_Issued$
Delay_Cost_Index	Composite escalation-linked expenditure measure combining statutory delay and downstream high-cost SEND expenditure pathways



Variable	Definition
Decision_Friction_Score	Composite governance-friction indicator
Transport_Per_EHCP_TRUE	Reconstructed SEND transport expenditure per EHCP

A2. Inclusion and Audit Rules

Authorities were included where sufficient statutory, governance and financial variables were available and suitable for comparative modelling.

The wider analytical spine identified an observed minimum escalation-linked expenditure exposure exceeding £2.44bn.

The finance-safe audit dataset contained:

Measure	Value
Total authority rows reviewed	153
Included in finance-safe audit dataset	149
Excluded from finance-safe audit dataset	4
Matched statistical validation dataset	124
EHCPs represented in finance-safe audit dataset	430,462
Late-stage cost exposure represented	£2.425bn
Average Delay Cost Index	£4,499.66 per EHCP

The finance-safe audit dataset and the matched statistical validation dataset are not identical. Different authority totals throughout the report therefore reflect distinct analytical purposes rather than inconsistency.

The finance-safe audit dataset contains 149 included authority rows after four exclusions.



The matched statistical validation dataset contains 124 authorities and was used for regression and robustness testing because those models required complete data across governance, demand, workforce and cost variables.

Excluded authorities:

- City of London
- Isles of Scilly
- Cumberland
- Westmorland and Furness

These authorities were excluded due to:

- extremely small EHCP bases
- implausible or unstable expenditure ratios
- unsuitable conditions for statistical finance modelling

Source of Truth Layer Map

Layer	Purpose	Count / Output
Governance footprint dataset	National governance prevalence mapping	111 Risk 5 authorities; 112 Risk 4–5 authorities
Conservative EP QA rebuild	Deduplicated modelling-safe subset	55 Risk 5 authorities
Matched regression dataset	Statistical validation and robustness testing	124 matched authorities
Finance-safe audit dataset	Cost exposure reconstruction	149 included authorities; £2.425bn observed escalation-linked expenditure exposure

Interpretation rule: broad governance prevalence datasets should not be conflated with conservative modelling subsets, regression-matched datasets or finance-safe audit reconstruction layers.

A3. Financial Model Reconstruction

Initial extraction identified structural inconsistencies within a subset of Delay_Cost_Index rows, requiring direct source-variable reconstruction.



The financial model was therefore rebuilt directly from source variables, including:

- late-stage EHCP expenditure
- reconstructed SEND transport expenditure
- statutory timeliness variables

The rebuild ensured:

- internally consistent calculations
- authority-year uniqueness
- internally consistent and reproducible calculations
- finance-safe statistical modelling

A4. Governance Evidence Architecture

Separating governance, statutory flow and expenditure layers enabled governance-friction variables to be tested independently against escalation-linked expenditure outcomes within multivariable models.

Governance variables were separated into four analytical layers:

- panel governance
- Educational Psychology QA governance
- statutory flow outcomes
- escalation-linked expenditure

These layers were subsequently recombined into a single authority-level causal spine.

The final structure enabled statistical linkage between:

- governance intensity
- statutory delay
- transport escalation



- tribunal expenditure
- late-stage SEND cost pressure

A5. Educational Psychology QA Dataset Rebuild

The Educational Psychology governance dataset was rebuilt using:

- 208 deduplicated EP QA evidence records
- 158 local authorities
- one-record-per-evidence-item logic
- EP_QA-only evidence filtering
- duplicate removal using Unique_Key matching

The rebuild intentionally removed repeated narrative fragments and mixed evidence types from earlier extraction stages.

The resulting dataset therefore represents a conservative minimum estimate of Educational Psychology governance control operating at authority level. This conservative rebuild was retained separately from the wider governance-footprint dataset used for prevalence mapping.

A6. Statistical Validation Framework

The statistical analysis tested statistical association, predictor independence and robustness across multiple expenditure outcomes, not definitive proof of causation or intent.

The statistical validation phase included:

- correlation testing
- simple regression modelling
- multivariable regression modelling
- standardised beta analysis
- sensitivity testing
- reduced multivariable robustness modelling



- cross-outcome replication testing
- multicollinearity assessment

The matched statistical dataset contained 124 authorities where all required variables were available.

The statistical validation phase was undertaken to test whether governance-friction relationships remained statistically significant after controlling for EHCP stock, assessment demand and Educational Psychology workforce capacity.

Observed effects should therefore be interpreted as conservative minimum indicators within an observational authority-level model. Observed directional relationships also remained broadly stable across reduced-collinearity and robustness models. The investigation does not claim that every delay is deliberate or that statistical association alone proves unlawful intent or individual legal causation.



Appendix B — Statistical Validation Outputs

The statistical validation phase tested whether governance-friction measures demonstrated observable, statistically testable and independently replicable relationships with escalation-linked expenditure and related outcome variables within the matched authority-level dataset.

Annex Table B1 – Correlation Matrix Outputs

Relationship	Correlation
Decision_Friction_Score ↔ Delay_Cost_Index	r = 0.248
Decision_Friction_Score ↔ Late_Cost_Per_EHCP	r = 0.226
Decision_Friction_Score ↔ Transport_Per_EHCP_TRUE	r = 0.166
Timeliness_Breach_Rate ↔ Delay_Cost_Index	r = 0.818

The strongest observed structural relationship within the dataset was between statutory EHCP delay and escalation-linked expenditure.

Governance-friction measures also demonstrated consistently positive directional associations with:

- higher late-stage EHCP expenditure
- higher transport escalation
- higher overall escalation-linked expenditure

Annex Table B2 — Simple Regression: Governance-friction → Delay Cost Index

Measure	Result
R ²	0.061
Significance F	0.0055
Coefficient	+20.30
95% CI	6.09 → 34.52

Decision_Friction_Score demonstrated a statistically significant independent positive association with escalation-linked expenditure.



The confidence interval remained fully positive.

Annex Table B3 — Simple Regression: Governance-friction → Late Cost per EHCP

Measure	Result
R ²	0.051
Significance F	0.0118
Coefficient	+13.92
95% CI	3.15 → 24.69

Authorities with higher governance-friction scores consistently demonstrated higher late-stage EHCP cost per child.

Annex Table B4 — Governance-friction → Timeliness Breach Rate

Measure	Result
R ²	0.006
Significance F	0.395
Coefficient	+0.00053

No statistically significant direct linear relationship was identified between Decision_Friction_Score and Timeliness_Breach_Rate within the simple regression model.

However, statutory delay remained the single strongest observed predictor of escalation-linked expenditure within the wider analytical model.

Annex Table B5 — Sensitivity Testing: Top 5 Outliers Removed

Measure	Result
R ²	0.033
Significance F	0.049
Coefficient	+20.32



The governance-friction effect on escalation-linked expenditure remained statistically significant after removal of the five highest Delay_Cost_Index outliers.

This indicates that the relationship was not solely dependent on a small number of extreme-authority outliers. Effect direction and statistical significance remained intact after outlier removal.

Annex Table B6 — Controlled Multivariable Regression

Dependent variable:

- Delay_Cost_Index

Controls:

- EHCP_Stock
- Requests
- Assessments
- EP_FTE

The multivariable model tested whether governance-friction measures remained associated with escalation-linked expenditure after controlling for demand and workforce variables.

Predictor	p-value	Interpretation
Decision_Friction_Score	0.008	Statistically significant
EP_FTE	0.033	Significant negative association
EHCP_Stock	non-significant	Not statistically significant in this model
Requests	non-significant	Not statistically significant in this model

Decision_Friction_Score remained the only consistently statistically significant operational governance variable across the escalation-linked expenditure models.

Decision_Friction_Score remained statistically significant within the multivariable escalation-linked expenditure model after simultaneously controlling for:

- EHCP volume
- request volume
- assessment throughput



- Educational Psychology workforce capacity

Annex Table B7 — Predictor Independence Testing

Relationship	Correlation
Decision_Friction ↔ EHCP_Stock	0.179
Decision_Friction ↔ Requests	0.181
Decision_Friction ↔ Assessments	0.187
Decision_Friction ↔ EP_FTE	0.087

Governance-friction behaved as a relatively independent explanatory variable rather than merely reflecting authority size, workload or staffing pressure. Observed low-to-moderate correlations indicate that governance-friction measures were not reducible to simple authority scale or workload effects.

Annex Table B8 — Reduced Multivariable Robustness Model

Predictor	Standardised Beta	p-value
Decision_Friction_Score	+0.246	0.006
EHCP_Stock	+0.103	0.310
EP_FTE	-0.190	0.059

Governance-friction remained the strongest statistically significant predictor within the reduced low-collinearity model.

Annex Table B9 — Late-Cost Replication Model

Predictor	Standardised Beta	p-value
Decision_Friction_Score	+0.236	0.0099
EHCP_Stock	-0.080	0.439
EP_FTE	+0.041	0.687

The governance-friction effect replicated independently within the late-stage EHCP expenditure model.



Annex Table B10 — Transport Robustness Model

Predictor	Standardised Beta	p-value
Decision_Friction_Score	+0.117	0.181
EHCP_Stock	+0.177	0.074
EP_FTE	+0.199	0.043

Transport escalation demonstrated a partially distinct operational pattern, indicating that transport escalation may involve partially distinct operational and geographical drivers.

The statistical analysis tested statistical association, predictor independence, robustness and cross-model replication within an observational authority-level model. The findings do not, by themselves, establish definitive proof of causation or intent.



Appendix C — Authority-Level Analytical Tables

Appendix C contains the authority-level analytical outputs underpinning the governance-friction, delay and escalation-linked expenditure findings and statistical validation framework. The annex tables are supplied separately in spreadsheet format to preserve audit traceability, authority-level transparency and reproducibility of the analytical model.

Annex Table C1 — Clean_System_Spine

Workbook: ANNEX_TABLE_C1_CLEAN_SYSTEM_SPINE.xlsx

This annex contains the cleaned authority-level statutory and expenditure spine used as the core authority-level analytical spine for the investigation. The effect direction remained stable across subsequent robustness and reduced-collinearity models.

Variables include:

- EHCP stock
- statutory timeliness
- governance-friction indicators
- reconstructed SEND transport expenditure
- tribunal expenditure
- escalation-linked cost measures

Annex Table C2 — System_Causal_Chain

Workbook: ANNEX_TABLE_C2_SYSTEM_CAUSAL_CHAIN.xlsx

This annex contains the integrated authority-level analytical model examining relationships between:

- panel governance
- Educational Psychology QA control
- statutory delay
- escalation-linked expenditure



- transport escalation

Annex Table C3 — Decision_Friction_Score

Workbook: ANNEX_TABLE_C3_DECISION_FRICTION_SCORE.xlsx

This annex contains authority-level governance-friction scoring outputs constructed from:

- panel intensity
- determinative governance evidence
- repeat-review evidence
- Educational Psychology QA governance indicators

The score was designed to provide a comparable authority-level governance-friction indicator.

Annex Table C4 — Friction_vs_Cost

Workbook: ANNEX_TABLE_C4_FRICTION_VS_COST.xlsx

This annex presents the relationship between governance-friction intensity and escalation-linked expenditure across authorities.

The annex was used to examine whether authorities with higher governance-friction intensity consistently demonstrated higher escalation-linked expenditure.

Annex Table C5 — Friction_vs_Delay

Workbook: ANNEX_TABLE_C5_FRICTION_VS_DELAY.xlsx

This annex presents the relationship between governance-friction intensity and statutory EHCP delay indicators.

The annex was used to examine whether governance-friction intensity aligned with higher statutory delay indicators.



Annex Table C6 — TOP20_Escalation_Linked_Expenditure

Workbook: ANNEX_TABLE_C6_TOP20_ESCALATION_LINKED_EXPENDITURE.xlsx

This annex identifies the highest observed escalation-linked expenditure exposures within the analytical model.

The table presents the highest-ranked authorities by observed escalation-linked expenditure within the cleaned authority-level dataset.

Annex Table C7 — Late_Cost_Per_EHCP_Ranking

Workbook: ANNEX_TABLE_C7_LATE_COST_PER_EHCP_RANKING.xlsx

This annex contains authority-level rankings for late-stage EHCP expenditure pressure per EHCP.

Additional Analytical Spine and Audit Tables

Authority Master Audit Spine

Workbook: ANNEX_TABLE_1_AUTHORITY_MASTER_AUDIT_SPINE.xlsx

Contains the consolidated authority-level audit spine integrating:

- governance variables
- statutory flow variables
- expenditure variables
- transport reconstruction outputs
- validation indicators

This workbook functioned as the master reconciliation layer for the investigation.

These annex tables are analytical outputs derived from the cleaned authority-level dataset and should be interpreted alongside the methodological framework, statistical limitations and audit controls set out elsewhere in this report.



Appendix D — Governance and Educational Psychology Evidence

This appendix contains selected governance and Educational Psychology QA evidence extracted from FOI disclosures, governance documents and operational materials reviewed during the investigation.

Only directly traceable, attributable and high-strength governance evidence was included. The examples below are illustrative rather than exhaustive.

Evidence entries were selected where wording demonstrated:

- operational governance control
- review authority
- cost/resource oversight
- amendment pathways
- repeat-review mechanisms
- delayed implementation pathways

1. Panel Governance and Cost-Control Evidence

Bradford

Field	Content
Authority	Bradford
Source	Panel governance evidence
Exact quote	“To ensure all local resources have been fully considered before seeking independent placements or placements outside of the Bradford district.”
Governance mechanism	Placement escalation control
Analytical relevance	Indicates governance review operating before higher-cost placements are approved.



Field	Content
Authority	Bradford
Source	Panel governance evidence
Exact quote	“To ensure the fair and equitable distribution of resources including value for money.”
Governance mechanism	Cost-linked governance / resource allocation control
Analytical relevance	Demonstrates SEND placement decision-making operating within explicit value-for-money governance logic.

Field	Content
Authority	Bradford
Source	Panel governance evidence
Exact quote	“Decisions related to dispute resolution through mediation and tribunal will, where appropriate, be formalised through the panel for decision making.”
Governance mechanism	Tribunal and dispute governance routing
Analytical relevance	Demonstrates formal governance-layer involvement in mediation and tribunal-related decision pathways.

Barking & Dagenham / Camden

Field	Content
Authority	Barking & Dagenham / Camden
Source	SEN Resource panel governance wording
Exact quote	“promoting principles of best outcomes for the individual within the most inclusive and cost efficient approach.”
Governance mechanism	Cost-efficiency governance framing
Analytical relevance	Demonstrates explicit integration of provision decision-making with cost-efficiency principles.



Field	Content
Authority	Barking & Dagenham / Camden
Source	SEN Resource panel governance wording
Exact quote	“resubmissions will only be accepted following an annual review or when significant new evidence is available”
Governance mechanism	Repeat review restriction pathway
Analytical relevance	Demonstrates formalised restrictions governing repeat submissions and escalation requests.

Field	Content
Authority	Barking & Dagenham / Camden
Source	SEN Resource panel governance wording
Exact quote	“Decisions made by the SEN Resource panel cannot be appealed”
Governance mechanism	Determinative panel authority
Analytical relevance	Indicates operationally determinative governance authority despite statutory decision duties formally sitting elsewhere.

Bournemouth, Christchurch and Poole

Field	Content
Authority	Bournemouth, Christchurch and Poole
Source	Panel governance evidence
Exact quote	“a democratic voting system will be used, with the Chair having the casting vote”
Governance mechanism	Collective governance determination
Analytical relevance	Demonstrates formalised collective voting structures operating within SEND decision pathways.



2. Governance Routing and Operational Control Evidence

Surrey

Field	Content
Authority	Surrey
Source	Governance evidence / testimony
Exact quote	“caseworker becoming ‘panel compliant’”
Governance mechanism	Operational governance alignment
Analytical relevance	Indicates operational expectation that casework aligns with panel requirements prior to progression.

Field	Content
Authority	Surrey
Source	Governance evidence / testimony
Exact quote	“case officers still relying on ‘panels’ and ‘commissioning’ to make decisions despite CC insisting panel aren't decision makers.”
Governance mechanism	Hidden governance routing
Analytical relevance	Suggests continuing operational dependence on governance-layer review despite formal denial of determinative authority.



Bromley

Field	Content
Authority	Bromley
Source	Governance testimony evidence
Exact quote	“they would be looking to re consult schools regardless of what the evidence had said.”
Governance mechanism	Re-consultation / repeat review pathway
Analytical relevance	Indicates governance-layer reopening of placement review despite existing evidential position.

Field	Content
Authority	Bromley
Source	Governance testimony evidence
Exact quote	“they use this as a sole opportunity to change provision to suit them.”
Governance mechanism	Annual review governance leverage
Analytical relevance	Indicates perceived use of review cycles to revisit or reduce existing provision arrangements.



Field	Content
Authority	Bromley
Source	Governance testimony evidence
Exact quote	“The annual review came and was subsequently cancelled the same week it was due to take place”
Governance mechanism	Delayed review / procedural disruption
Analytical relevance	Demonstrates operational disruption capable of delaying implementation and amendment pathways.

3. Educational Psychology QA and Amendment Evidence

Barking & Dagenham

Field	Content
Authority	Barking & Dagenham
Source	Guidance for EPs providing advice for EHCNA
Exact quote	“Some LAs have set out guidance about what should be ‘ordinarily available provision’ for CYP in different settings.”
Governance mechanism	Ordinarily-available provision framing
Analytical relevance	Indicates governance-linked threshold expectations regarding provision recommendation and ordinarily-available provision.



Field	Content
Authority	Barking & Dagenham
Source	QA Assessment and Report Writing Checklist
Exact quote	“Report template used”
Governance mechanism	Template compliance review
Analytical relevance	Demonstrates formalised report-format compliance requirements operating within QA systems.

Field	Content
Authority	Barking & Dagenham
Source	QA Assessment and Report Writing Checklist
Exact quote	“Reference to frequency, specificity and nature of implementation of provision”
Governance mechanism	Structured provision-review criteria
Analytical relevance	Demonstrates formalised review expectations relating to provision specificity and implementation wording.



Field	Content
Authority	Barking & Dagenham
Source	Guidance for EPs providing advice for EHCNA
Exact quote	“all practitioners should implement quality assurance processes designed to reflect national guidelines and local practice.”
Governance mechanism	Formal QA governance requirement
Analytical relevance	Demonstrates explicit requirement that Educational Psychology advice operates within structured QA governance systems.

4. Human Impact and Escalation Evidence

The following testimony extracts are drawn from:

Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026).

The indexed testimony dataset contained:

- 1,253 testimonies
- 134 English local authorities represented

The extracts below are included as human outcome indicators situated within the wider governance-delay-escalation model identified in the investigation.

The testimony evidence is illustrative rather than exhaustive.

Educational Breakdown

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)



Field	Content
Exact quote	“These delays have caused our child to be out of education for a year now.”
Governance mechanism	Delayed implementation pathway
Analytical relevance	Illustrates prolonged educational disruption following delayed statutory implementation.

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“It took the LA a year to implement AP”
Governance mechanism	Delayed alternative provision implementation
Analytical relevance	Demonstrates prolonged delay preceding implementation of educational support.

Mental Health Escalation

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“my child became significantly unwell, under the crisis team and we had to consider residential care due to a lack of support.”
Governance mechanism	Delayed implementation escalation



Field	Content
Analytical relevance	Illustrates escalation from delayed or unmet statutory support into crisis-level intervention and potential residential placement.

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“My child attempted to take own life.”
Governance mechanism	Severe escalation following unmet need
Analytical relevance	Illustrates extreme deterioration associated with prolonged unmet support needs.

Provision and Placement Instability

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“they then delayed engagement so then I'd end up losing the supplier.”
Governance mechanism	Delayed commissioning / engagement
Analytical relevance	Indicates governance delay contributing directly to instability in provision implementation.



Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“They don't communicate with the providers either.”
Governance mechanism	Provider coordination failure
Analytical relevance	Indicates operational breakdown between governance systems and implementation pathways.

Evidence of Amendment and Provision Dilution Concerns

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“They were trying to make the EHCP as diluted as possible to avoid SEN school placement.”
Governance mechanism	Provision dilution pressure
Analytical relevance	Indicates perceived moderation or reduction of provision linked to placement avoidance.

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“removing evidence relating to need for low sensory demand environment”



Field	Content
Governance mechanism	Evidence amendment/removal concern
Analytical relevance	Indicates concerns regarding alteration or omission of evidence linked to provision decisions.

Field	Content
Source	Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)
Exact quote	“sending inadequate draft EHCPs”
Governance mechanism	Draft provision inadequacy
Analytical relevance	Indicates concerns regarding delayed or inadequate statutory drafting processes.

The evidence presented in this appendix does not, by itself, establish unlawful intent or causation in individual cases. However, the consistency of the governance mechanisms identified across multiple authorities supports the wider finding that governance-layer review, moderation and control systems operate at substantial national scale within the SEND system.



Appendix E — Illustrative Escalation Case Studies Drawn from Measure What Matters Testimony

The following anonymised case studies are constructed from testimony contained within: *Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026)*.

The testimony dataset contained:

- 1,253 testimonies
- 134 English local authorities represented

The case studies below are illustrative examples of recurring escalation pathways identified within the wider investigation dataset.

They are intended to demonstrate how delayed implementation, repeat review systems, governance-friction and tribunal escalation are associated with higher-cost intervention pathways.

Case Study 1 —Delayed Provision Escalating to Crisis Intervention (Somerset)

Initial Issue

A young person experienced prolonged delay following annual review and EHCP drafting processes.

Governance / Delay Mechanisms

The testimony described:

- delayed final draft issuance
- repeated delay following annual review
- transport-policy pressure
- delayed transition support

The testimony stated:

“Final Draft delayed by 12 months after Annual Review meeting.”

The testimony also described:

“Blanket use policy of Personal Travel Payments for all send students.”



Escalation Outcome

The testimony reported:

- increased anxiety
- regression in learning
- failed transition to adult services
- loss of therapy access

The testimony stated:

“Emotional distress = increase in Anxiety medication dosage. Loss of therapy due to visits to new setting. Regression in learning.”

Cost Consequence

The testimony described:

- tribunal appeal involvement
- prolonged parental administration burden
- loss of income
- deterioration in family physical health

Key Systemic Issue

The testimony illustrates how delayed implementation pathways may align with escalation into higher-cost educational and therapeutic support needs.

Case Study 2 — Tribunal Escalation and Provider Instability (Bromley)

Initial Issue

A child unable to attend school required tribunal-secured EOTAS provision.

Governance / Delay Mechanisms

The testimony described:

- prolonged tribunal timelines
- delayed provider engagement
- repeated review disruption
- attempts to alter established provision arrangements

The testimony stated:

“the tribunal took a year to take place and I had to self fund provision in the interim.”

The testimony also stated:



“they then delayed engagement so then I'd end up losing the supplier.”

And:

“The annual review came and was subsequently cancelled the same week it was due to take place.”

Escalation Outcome

The testimony described:

- prolonged absence from school
- provider instability
- increased family stress
- continuing placement uncertainty

Cost Consequence

The pathway described included:

- tribunal expenditure
- self-funded interim provision
- repeated professional involvement
- continuing commissioning instability

Key Systemic Issue

The testimony illustrates how prolonged governance and tribunal delay align with escalating provision complexity and higher downstream expenditure.

Case Study 3 — Delayed Assessment Escalating to Mental Health Crisis

Initial Issue

A young person experienced refusal to assess followed by prolonged delay.

Governance / Delay Mechanisms

The testimony described:

- refusal to assess
- delayed progression
- prolonged implementation delay
- ongoing uncertainty around provision continuity



The testimony stated:

“had been refusal to assess to that point. Then moved to assess but dragged heels.”

Escalation Outcome

The testimony described:

- overdose
- withdrawal from education
- PTSD
- inability to attend formal education settings

The testimony stated:

“Daughter took overdose at which point we were offered hospital school.”

And:

“Now 18 and unable to attend a formal education setting, slowly rebuilding her life.”

Cost Consequence

The testimony described:

- private therapeutic support
- prolonged caring burden
- lost employment
- ongoing adult support need

Key Systemic Issue

The testimony illustrates how delayed statutory support aligns with escalation into crisis-level intervention and prolonged educational disengagement.

Case Study 4 — Repeat Review and Placement Breakdown (Tameside)

Initial Issue

A child remained in a setting unable to meet need following emergency EHCP review.

Governance / Delay Mechanisms

The testimony described:

- delayed draft issuance
- incorrect EHCP drafting



- repeat review and re-drafting
- failed placement progression

The testimony stated:

“received a final copy 4 weeks later NOT draft.”

And:

“new ehcp made him sound aggressive and was again denied.”

Escalation Outcome

The testimony described:

- prolonged placement instability
- increased anxiety
- sleep disruption
- ongoing unmet need

Cost Consequence

The pathway described involved:

- repeated school consultation
- repeated EHCP revision
- prolonged unsuitable placement
- additional professional involvement

Key Systemic Issue

The testimony illustrates how repeated drafting and review disruption contributed to delayed placement resolution and escalating support complexity.

Case Study 5 — Procedural Escalation into Legal Conflict (Bristol)

Initial Issue

A manageable SEND dispute escalated into prolonged legal and safeguarding conflict.

Governance / Delay Mechanisms

The testimony described:

- repeated procedural delay
- safeguarding process failures



- legal escalation
- complaint-handling failures

The testimony stated:

“Repeated procedural delays that escalated a manageable issue into a legal dispute.”

Escalation Outcome

The testimony described:

- emotional distress
- educational disruption
- anxiety around authority figures
- increased vulnerability during crisis periods

Cost Consequence

The testimony described:

- significant financial loss
- unnecessary legal action
- prolonged administrative burden
- diversion of family capacity into litigation

Key Systemic Issue

The testimony illustrates how procedural escalation and delayed resolution pathways contributed to higher legal, administrative and social cost.

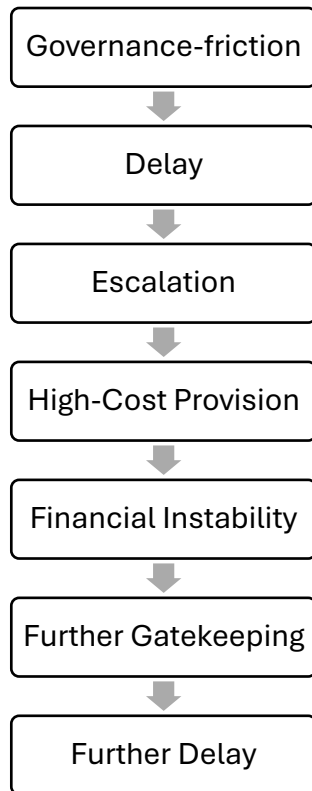
The case studies presented above are intended to illustrate how delayed implementation pathways are associated with escalation into higher-cost provision, transport, tribunal and crisis-support routes.

They are supplementary to — not substitutes for — the statistical and authority-level findings presented elsewhere in this report.



Appendix F — Figures and Visual Outputs

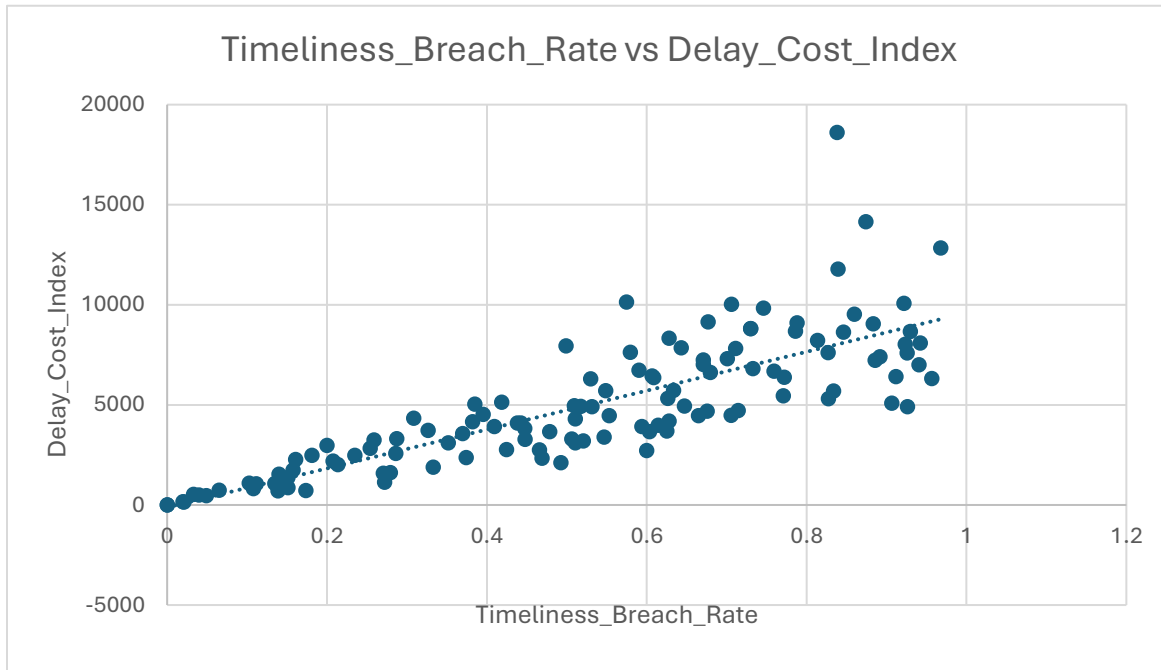
Figure F1 — Governance-friction Escalation Cycle



This figure illustrates the self-reinforcing governance-friction escalation cycle identified within the investigation.



Figure F2 — Timeliness_Breach_Rate vs Delay_Cost_Index

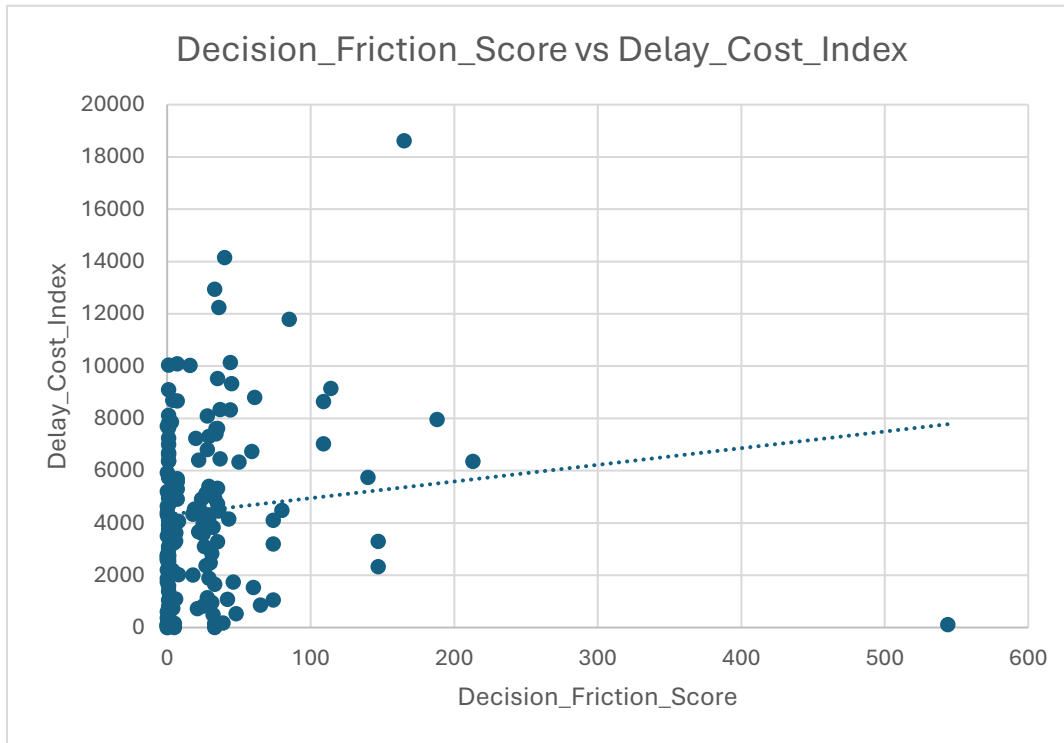


This figure presents the strongest observed statistical relationship within the analytical model:

- **Timeliness_Breach_Rate ↔ Delay_Cost_Index**
- **r = 0.818**



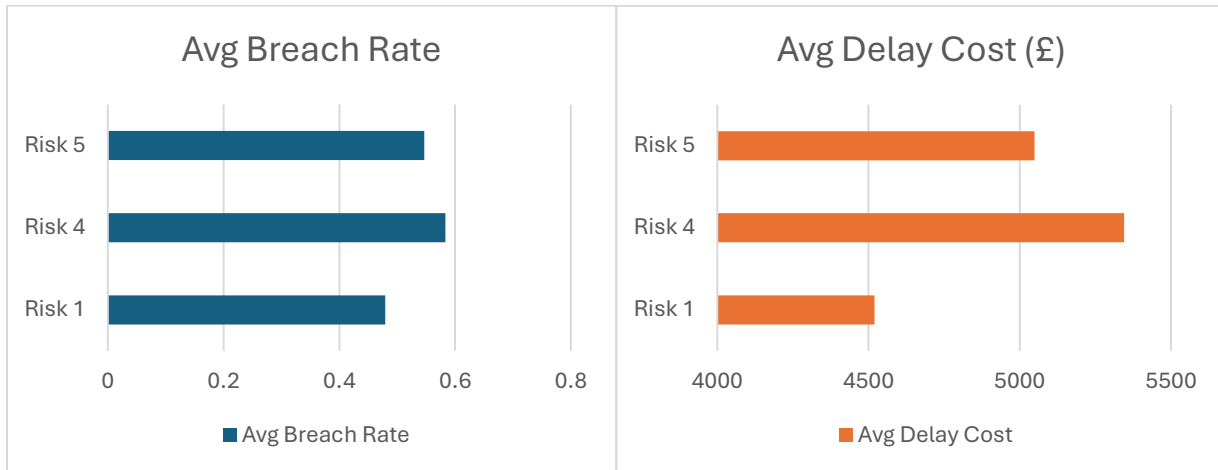
Figure F3 — Decision_Friction_Score vs Delay_Cost_Index



This figure presents the statistically validated relationship between governance-friction intensity and escalation-linked expenditure.

Figure F4 — QA Risk Gradient

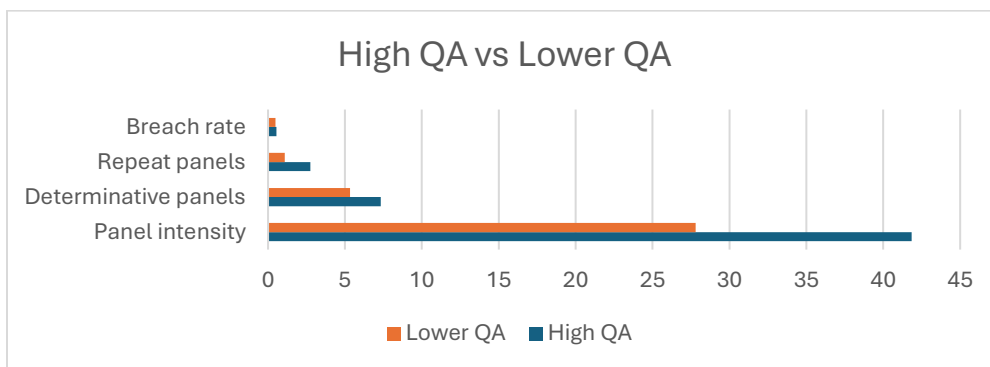
	Avg Breach	Avg Delay Cost
1	0.4795	£4,520
4	0.5834	£5,345
5	0.5467	£5,049

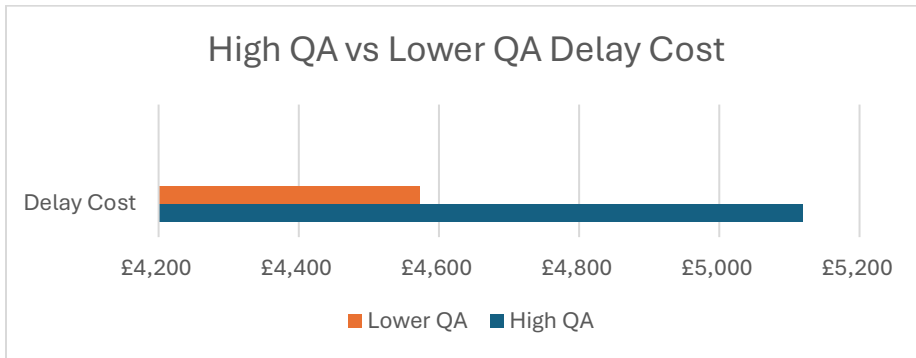


This illustrates the dose-response escalation pattern between governance control intensity and escalation-linked expenditure. Higher governance-control intensity remained associated with materially higher average escalation-linked expenditure.

Figure F5 — High QA vs Lower QA Comparison

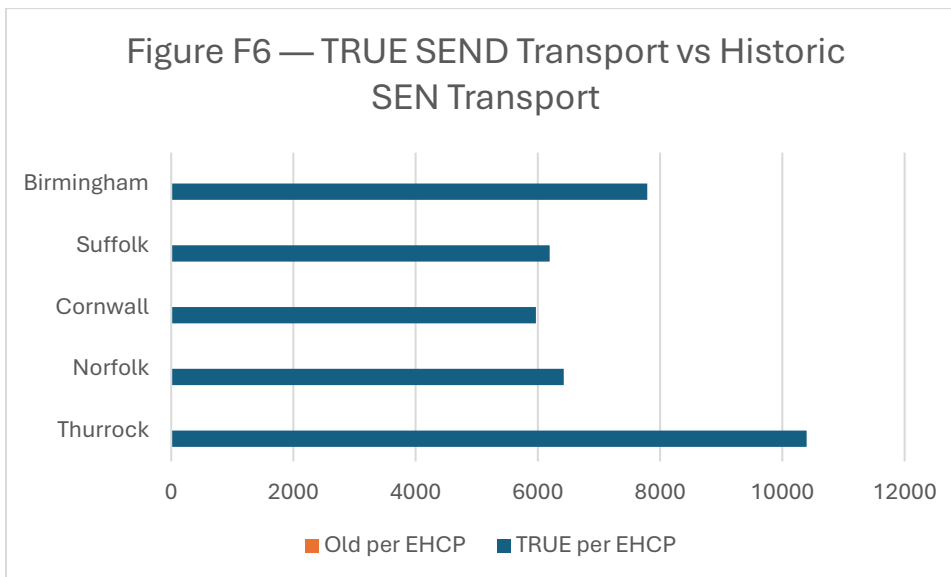
	High QA	Lower QA
Panel intensity	41.85	27.81
Determinative panels	7.33	5.34
Repeat panels	2.75	1.09
Breach rate	55.5%	48.2%
Delay cost	£5,119	£4,572





This illustrates the stacked governance-friction intensity pattern identified within the investigation. Higher-QA authorities also demonstrated higher average panel intensity, determinative governance evidence and repeat-review structures.

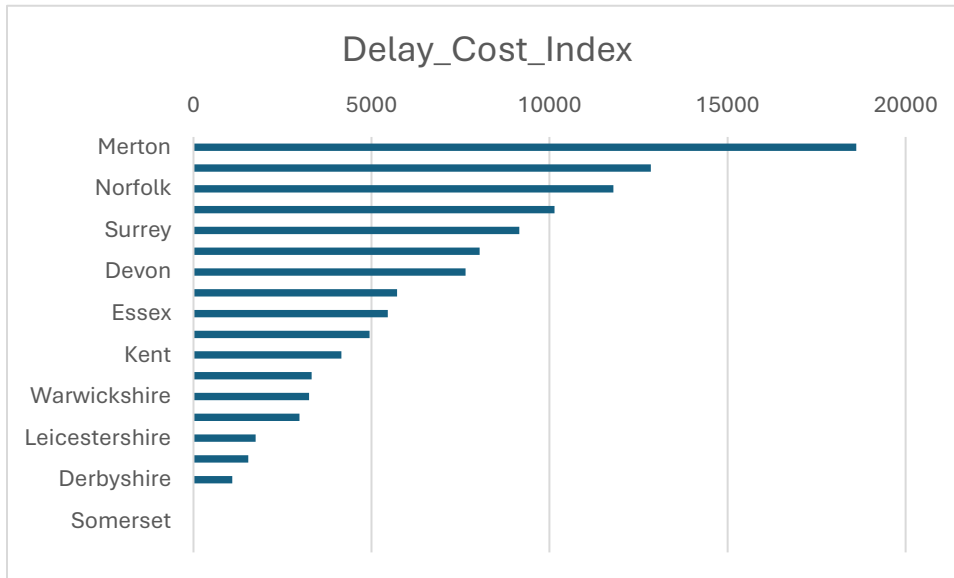
Figure F6 — TRUE SEND Transport vs Historic SEN Transport



Reconstructed TRUE SEND transport expenditure substantially exceeds historic SEN transport accounting lines across multiple high-cost authorities, indicating systematic structural under-attribution within legacy SEND transport reporting.

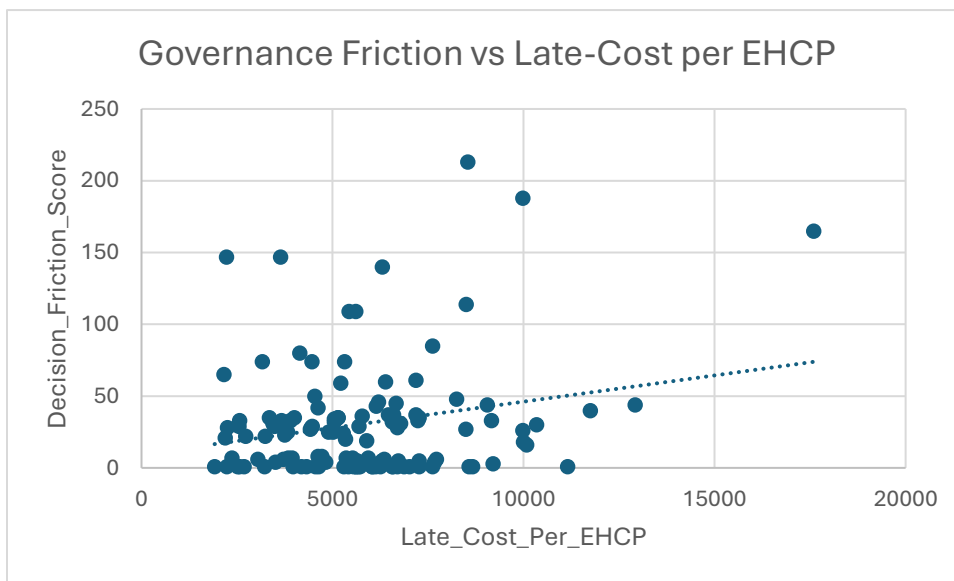


Figure F7 — Top 20 Delay-Cost Authorities



This figure shows that the highest-ranked authorities demonstrated materially elevated escalation-linked expenditure, consistent with intensified governance-friction exposure and delayed implementation pathways.

Figure F8 — Governance-friction vs Late-Cost per EHCP

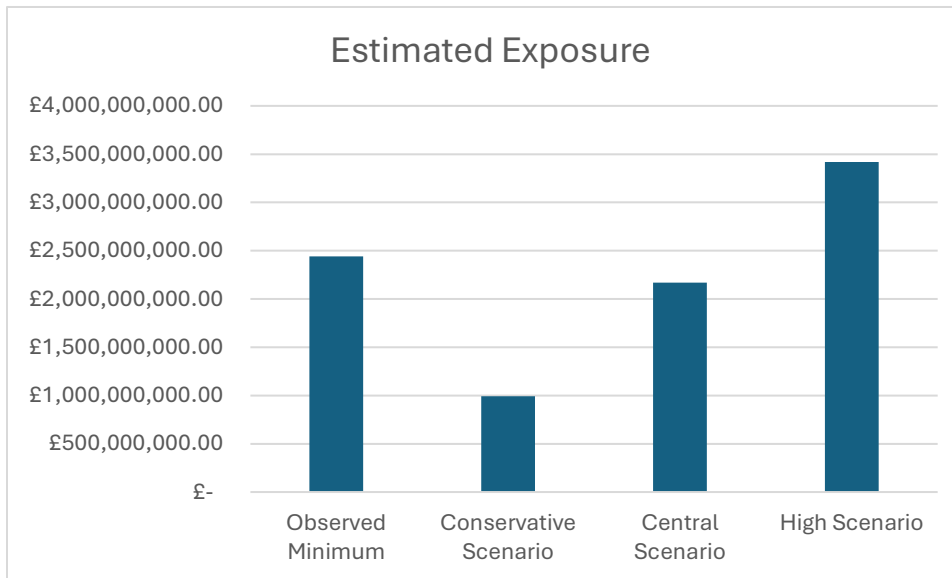


This figure shows the relationship between governance-friction intensity and late-stage EHCP expenditure per child across English local authorities. Authorities with higher



Decision_Friction_Score values consistently exhibited higher late-stage EHCP cost pressure, supporting the wider finding that governance-friction measures remained independently associated with escalation-linked expenditure.

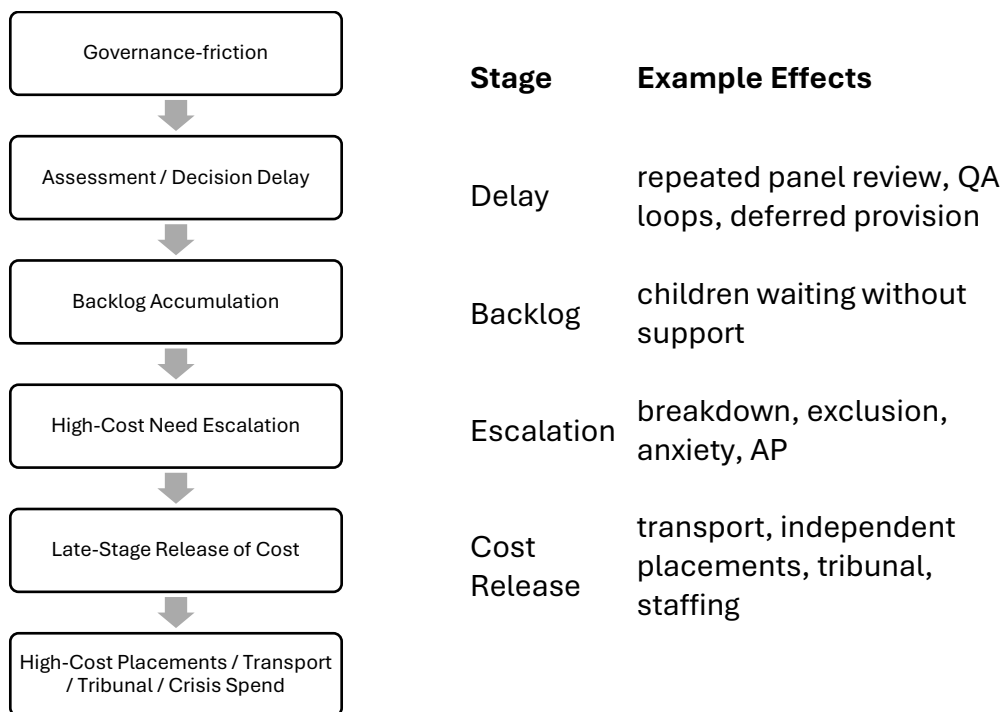
Figure F9 — National Escalation-Linked Expenditure Scenarios



This figure shows estimated national escalation-linked SEND expenditure under conservative, central and high-friction scenarios, compared with the observed minimum identified directly within the cleaned analytical dataset. The observed minimum should be read as the directly identified floor; the scenario estimates illustrate potential wider national exposure, not exact national liability.

Authorities reporting implausibly low or zero delay-linked escalation despite substantial EHCP populations and high-cost SEND expenditure were excluded from scenario modelling due to probable under-recording, attribution failure or structural suppression effects.

Figure F10 — Backlog Release / Temporal Distortion



This figure illustrates the temporal distortion effect identified within the SEND system. Governance-friction mechanisms do not eliminate expenditure demand; instead, they defer statutory intervention, allowing unmet statutory need to accumulate before re-emerging as higher-cost escalation and crisis expenditure at a later stage.



Appendix G — Data Dictionary

Variable	Definition	Purpose
Authority	Local authority name	Unit of analysis
Year	Financial or academic year marker	Temporal anchor
EHCP_Stock	Number of EHCPs in authority	Scale / demand control
Requests	EHC needs assessment requests	Demand control
Assessments	Assessments completed / recorded	Throughput control
Plans_Issued	EHCPs issued	Statutory output
Plans_Within_20w	EHCPs issued within statutory timescale	Timeliness measure
Timeliness_Breach_Rate	$(\text{Plans_Issued} - \text{Plans_Within_20w}) / \text{Plans_Issued}$	Primary statutory delay indicator
Decision_Friction_Score	Composite governance-friction score	Primary governance-friction variable
Panel_Intensity_Score	Count/intensity of panel governance mechanisms	Primary governance measure
Determinative_Count	Count of determinative panel evidence	Decision control measure
Repeat_Count	Count of repeat review evidence	Delay/review-loop measure
Max_Risk	Highest EP QA risk score per authority	EP QA control indicator
Amendment_Count	Count of amendment requirement evidence	EP advice alteration indicator
Report_Returned_Count	Count of report return/resubmission evidence	QA delay indicator
Repeat_Review_Count	Count of repeat QA review evidence	Iterative review indicator
Transport_Pre_16	SEND transport pre-16	TRUE transport component
Transport_16_19	SEND transport 16–19	TRUE transport component



Variable	Definition	Purpose
Transport_19_25	SEND transport 19–25	TRUE transport component
Total_SEND_Transport_TRU E	Sum of pre-16, 16–19 and 19–25 SEND transport	Reconstructed transport cost
Transport_Per_EHCP_TRUE	TRUE transport divided by EHCP stock	Transport escalation metric
SEN_Transport_Spend_Old	Historic SEN transport accounting line	Comparator
Transport_Attribution_Gap_ Total	TRUE transport minus old transport line	Structural under-attribution measure
Delay_Cost_Index	Composite delay-weighted escalation-linked expenditure indicator	Main cost outcome
Late_Cost_Per_EHCP	Late-stage expenditure divided by EHCP stock	Secondary cost outcome
Tribunal_Spend_Total	Legal, mediation, staffing and dispute spend	Dispute-escalation expenditure measure
EP_FTE	Educational Psychology workforce capacity	Workforce-capacity control variable



Appendix H — What This Report Does Not Claim

This report does not claim that:

- every delay is deliberate
- every local authority acts unlawfully in every case
- every cost is avoidable
- all governance processes are inherently improper
- statistical association proves individual legal causation
- statistical association proves corrupt intent
- every panel decision causes harm
- every EP QA process alters professional advice

The report does claim that:

- governance-friction mechanisms are visible at national scale
- these mechanisms are associated with delay and escalation-linked expenditure
- statutory delay is strongly associated with downstream cost escalation
- governance-friction remained statistically significant after controlling for demand, assessment throughput and workforce-capacity variables
- reforms which expand governance layers without reducing implementation delay risk intensifying escalation-linked expenditure and financial instability



Appendix I — National Escalation-Linked Expenditure Estimate Model

Purpose

The report requires a national financial estimate to translate governance-friction findings into estimated escalation-linked public expenditure exposure.

The estimate should be presented as scenario-based, not as a single absolute figure.

Core Principle

Observed authority data first.

National extrapolation second.

All assumptions visible.

Required Outputs

Scenario	Basis	Estimate
Observed minimum	Directly observed in included authority dataset	£2.44bn
Conservative national estimate	Observed minimum plus partial uplift for missing authorities and structurally hidden costs	£2.8bn–£3.2bn
Central national estimate	Median extrapolation including transport under-attribution and delay-linked escalation	£4bn–£6bn
High scenario	Upper-quartile escalation scenario	£11.89bn



The observed minimum represents only the directly identified escalation-linked expenditure visible within the cleaned analytical dataset. The high scenario should be interpreted as an upper-bound stress estimate rather than a probable annual total.

Neither should be treated as the full national financial impact associated with SEND delay because:

- some transport costs are structurally under-attributed
- some legal and tribunal costs are not consistently recorded
- some governance delay occurs before statutory breach is visible
- some family and safeguarding costs sit outside SEND finance lines
- some authorities provided incomplete data

Extrapolation Method

The observed minimum already represents substantial directly identified escalation-linked expenditure within the validated authority dataset. The scenario model then illustrates how national exposure may increase under conservative, central and high extrapolation assumptions.

The observed minimum is taken directly from the cleaned finance-safe audit dataset. The conservative national estimate adds only a limited uplift for missing authorities, incomplete disclosure and structurally under-attributed costs. The central and high scenarios apply wider national extrapolation assumptions using observed per-EHCP escalation-linked expenditure patterns. These figures are presented as scenario estimates, not exact liability or loss calculations.

Required Caution

These estimates are the:

- observed minimum
- conservative extrapolation
- central estimate
- high scenario

and cannot be interpreted as exact total financial liability or exact annual loss.



Core National Waste

The statistical analysis does not support a demand-only explanation for SEND cost escalation. Escalation-linked expenditure remains independently associated with a decision-friction architecture of panels, QA control, repeat review and amendment processes, which delay statutory support and implementation pathways and shift children into higher-cost crisis routes.



References and Source Materials

Primary Analytical Datasets

- Department for Education. *Education, Health and Care Plans: Timeliness and Demand Data, 2023–24.*
- Department for Education. *Local Authority SEND Expenditure Data, 2023–24.*
- Department for Education. *Section 251 Outturn Data, 2023–24.*
- Department for Education. *Home to School Transport Data, 2023–24.*
- Tribunal and dispute-resolution expenditure datasets compiled through FOI disclosure.
- Educational Psychology governance and QA evidence datasets compiled through FOI disclosure.
- Panel governance evidence datasets compiled through FOI disclosure.

National Audit and Parliamentary Sources

- National Audit Office. *Support for Children and Young People with Special Educational Needs.*
- National Audit Office. *Home-to-School Transport.*
- House of Commons Public Accounts Committee. *The SEND System in England.*
- Ofsted / Care Quality Commission. *Local Area SEND Inspection Framework and Inspection Outcomes.*

Statutory and Legal Framework

- Children and Families Act 2014.
- Special Educational Needs and Disability Regulations 2014.
- Department for Education and Department of Health. *Special educational needs and disability code of practice: 0 to 25 years.*
- Education Act 1996, section 19.
- Human Rights Act 1998.



- Equality Act 2010.
- Children's Wellbeing and Schools Act 2026.

The investigation is primarily concerned with the implementation of existing statutory duties, particularly duties relating to timely identification, assessment, provision and access to education for children and young people with SEND.

Government Policy, Guidance, Consultation Materials and Financial Frameworks

- Department for Education. *SEND Reform: Putting Children and Young People First.*
- Department for Education. *Restrictive interventions: the use of reasonable force and other restrictive interventions in schools.*
- Department for Education. *Mental health issues affecting a pupil's attendance: guidance for schools.*
- Department for Education. *Supporting pupils at school with medical conditions.*
- Department for Education. *Working together to safeguard children.*
- Department for Education. *Every Child Achieving and Thriving.*
- Department for Education. *SEND and Alternative Provision Improvement Plan.*
- Department for Education. *Home-to-school transport guidance and expenditure materials.*
- Department for Education. *Supporting Children and Young People with Medical Conditions and Allergy (consultation draft statutory guidance).*
- Department for Education. *Experts at Hand & Local Authority SEND Transformation Fund: funding for local authorities 2026 to 2027*
- Department for Education. *High needs funding arrangements: 2023 to 2024.*
- Department for Education. *Dedicated schools grant (DSG): 2023 to 2024.*
- Department for Education. *Safety valve intervention programme.*
- Department for Education. *Delivering Better Value in SEND programme.*
- Department for Education. *Home to school travel and transport guidance.*



- Department for Education. *Section 251 outturn guidance and budget framework materials.*

These guidance documents and policy materials were reviewed as contextual evidence relating to safeguarding, restrictive intervention, attendance deterioration, medical-support duties, delayed implementation, escalation pathways, SEND financial sustainability and wider inclusion policy pressures within the SEND system.

Administrative, Workforce and Supplementary Datasets

- Department for Education. *Educational Psychology workforce datasets.*
- Department for Education. *Local authority workforce datasets.*
- Ministry of Justice. *SEND Tribunal Statistical Tables 2024–25.*
- Local authority organisational and staffing disclosure datasets obtained through FOI.
- *Town Hall Rich List 2025 — Children’s Services and Education.*
- SEND transport extraction and reconstruction datasets derived from Section 251 financial returns.
- Local authority early intervention expenditure datasets.
- Alternative provision and attendance-related datasets.
- Children out of school and attendance-risk datasets.

Research, Testimony and Evidence Sources

- *Measure What Matters — National Database Indexed Testimony: SEND Maladministration (2026).*
- Every Child Matters, a project of ND SEND Consultants CIC, investigation datasets and analytical models.
- Authority-level FOI disclosures obtained between 2024–2026.
- Educational Psychology QA and governance documentation disclosed through FOI processes.
- SEND panel governance documentation disclosed through FOI processes.



Statistical and Analytical Outputs

- ANNEX_TABLE_C1_CLEAN_SYSTEM_SPINE.xlsx
- ANNEX_TABLE_C2_SYSTEM_CAUSAL_CHAIN.xlsx
- ANNEX_TABLE_C3_DECISION_FRICTION_SCORE.xlsx
- ANNEX_TABLE_C4_FRICTION_VS_COST.xlsx
- ANNEX_TABLE_C5_FRICTION_VS_DELAY.xlsx
- ANNEX_TABLE_C6_TOP20_ESCALATION_LINKED_EXPENDITURE.xlsx
- ANNEX_TABLE_C7_LATE_COST_PER_EHCP_RANKING.xlsx

All analytical outputs were derived from cleaned authority-level datasets standardised to the 2023–24 analytical spine described within Appendix A.