

# Accounts Commission report: Additional Support for Learning



## Introduction

The Accounts Commission has looked at how well the Scottish Government and councils are addressing demand for ASL in publicly funded primary, secondary and special schools. The Commission examined the resources allocated and deployed by central and local government to implement the 2004 ASL legislation. It also assessed how well the provision of ASL and the outcomes for children were being monitored, and the Government's progress in meeting previous commitments given to improve things. Early learning and post-school settings were outside its remit.

This briefing summarises the key points of the Accounts Commission report published on 27 February.

UNISON members in pupil support roles play an essential part in delivering ASL. Audit Scotland's findings endorse what UNISON has been saying for many years. That is the mainstreaming of ASL is good in principle, but in practice it does not have enough resources. As a result it is currently not working for most ASN pupils. Audit Scotland places responsibility for this on the Scottish Government which it says has neither planned for or delivered the resources needed to deliver an inclusive approach to ASL.

## Context

The ASL Act 2004 introduced an inclusionary approach to ASL requiring it to be delivered through mainstream education. An inquiry chaired by Angela Morgan into the implementation of the ASL legislation reported in 2020. It found significant failings and led to an action plan. A multi-agency ASL Project Board was set up in 2022 to oversee the action plan. In 2024, the Scottish Parliament's Education, Children & Young People Committee published an inquiry report which noted the lack of progress and the need for action. The incorporation of the UNCRC into Scots law, which came into force in July 2024 adds to the pressures on Government to get this right.

## Demand for ASL

Currently **40% of all pupils** in Scotland (284,448) receive ASL and 93% receive this support in mainstream classes.

The number of pupils recorded as receiving ASL has increased by 768% since the 2004 ASL legislation. Since 2019, there has been a 32% increase in the numbers of pupils receiving ASL. Councils expect this to continue to rise. Over the same period the number of classroom teachers rose by 2%, specialist ASL teachers by 2%, and pupil support assistants by 25%.

The proportion of pupils in the most deprived areas receiving ASL is almost double that in the least deprived areas. One in four pupils are receiving ASL for 'social, emotional or behavioural difficulties'.

## Pupil outcomes

Pupils receiving ASL are more likely to have poorer experiences and educational outcomes against existing measures. However we still have a limited understanding of outcomes for these pupils.

## KEY POINTS:

- **The Scottish Government has failed to plan effectively for its inclusive approach to ASL.**
- **Audit Scotland calls for a fundamental rethink of how ASL is funded, staffed and assessed.**
- **There has been a 768% rise in pupils recorded as receiving ASL since 2004. Currently 40% of all pupils (285,000) receive ASL.**
- **Pupil support assistants play a key role in delivery, but this is still not supported by any formal qualification, training or career pathway.**
- **Government funding for councils has not kept up with the continued growth in the number of pupils with ASL needs.**



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The Accounts Commission says recommendations made by the Morgan Review in 2020 have still not happened. Better measures of the achievements of pupils with ASL needs have still to be developed. Through the ASL action plan the Scottish Government and councils have been working to create a new national measurement framework since 2020 but “this remains at a very early stage of development.”

Many pupils for whom specialist provision is more appropriate are still being supported in mainstream schools. The number of applications by parents and children to the ASN Tribunal has increased 67% since 2019/20.

### Resourcing for ASL

Scottish Government funds councils to deliver education through the general resource grant, but the funding allocation methodologies for councils **do not reflect the ASL legislation** and the presumption of mainstreaming. Government funding **has not kept pace** with the continued growth in recorded ASL needs.

The Govt also gives councils £15m of specific funding towards ASL provision. Current funding in 2024/25 represents **a 15% real terms cut** in funding over the past 4 years. In its 2025/26 draft budget the Govt planned to offer councils an extra £28m for recruitment/retention of the ASL workforce, equal to 3% of councils' current estimated spending on ASL.

Councils find it difficult to identify all their spending on ASL because most is delivered in mainstream classrooms. They estimate they spend 12% of their education budget on ASL **but this does not fully capture everything**, particularly cross-cutting spending outside of education such as NHS services (e.g. speech & language therapy), social work and third sector support.

Due to inconsistencies and gaps in data recording it is not possible to know the nature of ASN across Scotland or whether levels of funding, staffing levels and mix are appropriate to meet these needs.

### ASL commitments still not met

Providing ASL is an increasingly core part of what schools do but the Scottish Govt has not planned effectively for implementing an inclusive approach to ASL. It is not reflected in funding formulas for education and education planning, including teacher training & the design and capacity of school buildings.

- The role of pupil support assistants in ASL is still not supported with any formal qualification, role-specific training or career pathway. In 2021 a Pupil Support Staff Framework was put in place by Education Scotland. The Scottish Government announced plans for accreditation and registration of pupil support assistants in 2023, but this still has not happened.
- It is unclear if mainstream and special education has the capacity to accommodate the growth in recorded ASL.

### Recommendations

**The Accounts Commission recommends** councils review over the next 12-24 months how both mainstream and special education is provided and identify any required changes. This should consider e.g. capacity in classrooms, staffing numbers, mix of teachers and classroom support staff, training and qualifications for support staff.

**It recommends that councils must involve education support staff in this review process, along with pupils, parents, carers and teachers.**

### Action for branches

- **Share this briefing with your pupil support staff members.**
- **Approach your employer now and make a request for local Education stewards to be involved in their review process.**

### Additional reading

- [Audit Scotland Briefing: Additional support for Learning, Feb 2025](#)
- [UNISON response – Additional Support for Learning, Dec 2023](#)
- [Morgan Review of the Implementation of ASL, June 2020](#)
- [UNISON response – ASL further evidence, Feb 2019](#)
- [UNISON response – Guidance on the Presumption of Mainstreaming, Dec 2018](#)
- [Education \(Additional Support for Learning\) \(Scotland\) Act 2004.](#)



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