



**SFR24/2013**

**29 October 2013**

**Coverage: England**

**Theme: Children,  
Education and Skills**

**Issued by**

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## INCOME AND EXPENDITURE IN ACADEMIES IN ENGLAND: 2011/12

These are experimental statistics.

This publication has now been updated and includes several academy trusts that did not provide the EFA with their Benchmarking Return (Accounts Return) in time for inclusion in the original publication (16<sup>th</sup> July 2013).

### INTRODUCTION

This Statistical First Release (SFR) presents information on the income and expenditure in academies in England, using data from the Benchmarking section of the 2011/12 Accounts Returns, completed by each academy trust for the period ending 31 August 2012 (generally the academic year September 2011 to August 2012). Included in the publication, for the first time, will be information on the income and expenditure of the first free schools that opened in September 2011. Throughout this release, we have used the term 'academy' to mean 'academy trust', which is defined to include the following entities:

Sponsored academies;

- Converter academies;
- Free schools;
- University Technical Colleges;
- City Technology Colleges;
- Special academies and
- Studio schools.

This publication shows, for each academy, the £ Per Pupil income and expenditure for the year and is provided to the Education Funding Agency (EFA) by academies. Academies that opened/converted after September 2011 and provided a return of less than 12 months have not been published.

This is the first Statistical First Release (SFR) to cover data on the income and expenditure of academies in England. It has been produced in response to the Department's commitment to publish academy trusts' financial data in a form that is comparable with the publication of LA maintained schools data (Consistent Financial Reporting (CFR)). Alongside this SFR, the 2011/12 data has also been published in Excel format on the publication webpage, as was done last year, but now with improved benchmarking capability to make it possible for academies to benchmark themselves against each other. Also included in this, we are publishing the raw data file so that people can carry out further analysis themselves. In addition, a user guide has also been published in PDF format on

the publication webpage.

There has been considerable progress in aligning the Benchmarking Return (Accounts Return) dataset and the LA maintained schools data (Consistent Financial Reporting (CFR)). However, it remains that they are not directly comparable for a number of reasons including that academies receive additional funding to reflect their wider responsibilities, and that the CFR relates to funding allocated and spent within a standard financial year of April to March. Academies, and the Accounts Return, work on a financial and academic year of September to August. Further information on comparability can be found in the technical notes section.

## KEY POINTS

### SECONDARY ACADEMIES WITH KEY STAGE 4

- For 2011/12, the median total income (£ Per Pupil) for secondary academies with Key Stage 4 was £6,340, compared with £7,880 in 2010/11.
- Using LA maintained schools data (Consistent Financial Reporting (CFR)), for financial year 2011-12, the median total income (£ Per Pupil) for maintained secondary schools with Key Stage 4 was £5,620, compared with £5,411 in financial year 2010-11. The changing composition of secondary academies, with increasing numbers of converters, has narrowed the difference in total income (£ Per Pupil) between academies and maintained schools (secondary with KS4). For 2011/12 the median total income (£ Per Pupil) for academies (secondary with KS4) was £720 higher than maintained schools (secondary with KS4), compared with £2,469 in 2010/11.
- For 2011/12, the median total expenditure (£ Per Pupil) for secondary academies with Key Stage 4 was £6,061, compared with £7,405 in 2010/11.
- Using LA maintained schools data (Consistent Financial Reporting (CFR)), for financial year 2011-12, the median total expenditure (£ Per Pupil) for secondary schools with Key Stage 4 was £5,502, compared with £5,353 in financial year 2010-11. For 2011/12 the median total expenditure (£ Per Pupil) for academies (secondary with KS4) was £559 higher than maintained schools (secondary with KS4), compared with £2,052 in 2010/11.

### SECONDARY ACADEMIES WITHOUT KEY STAGE 4

- For 2011/12, the median total income (£ Per Pupil) for secondary academies without Key Stage 4 was £5,301, and the median total expenditure (£ Per Pupil) was £4,888. No comparisons can be made with 2010/11 as there were too few secondary academies without Key Stage 4 to produce robust median figures.
- Using LA maintained schools data (Consistent Financial Reporting (CFR)), for financial year 2011-12, the median total income (£ Per Pupil) for maintained secondary schools without Key Stage 4 was £4,642, and the median total expenditure (£ Per Pupil) was £4,498. For 2011/12 the median total income (£ Per Pupil) for secondary academies without Key Stage 4 was £659 higher than maintained secondary schools without Key Stage 4, and the median total expenditure (£ Per Pupil) for academies (secondary without Key Stage 4) was £390 higher than maintained schools (secondary without Key Stage 4).

## **SPECIAL ACADEMIES**

- For 2011/12, the median total income (£ Per Pupil) for special academies was £23,000, and the median total expenditure (£ Per Pupil) was £20,718. No comparisons can be made with 2010/11 as the first special academies opened in September 2011.
- Using LA maintained schools data (Consistent Financial Reporting (CFR)), for financial year 2011-12, the median total income (£ Per Pupil) for special schools was £22,120, and the median total expenditure (£ Per Pupil) was £21,730. For 2011/12 the median total income (£ Per Pupil) for special academies was £880 higher than maintained special schools, and the median total expenditure (£ Per Pupil) for special academies was £1,012 lower than maintained special schools.

## **PRIMARY ACADEMIES**

- For 2011/12, the median total income (£ Per Pupil) for primary academies was £4,713, and the median total expenditure (£ Per Pupil) was £4,372. No comparisons can be made with 2010/11 as there were too few primary academies to produce robust median figures.
- Using LA maintained schools data (Consistent Financial Reporting (CFR)), for financial year 2011-12, the median total income (£ Per Pupil) for primary schools was £4,294, and the median total expenditure (£ Per Pupil) was £4,207. For 2011/12 the median total income (£ Per Pupil) for primary academies was £419 higher than maintained primary schools, and the median total expenditure (£ Per Pupil) for primary academies was £165 higher than maintained primary schools.

Income and expenditure for individual academies are available in Excel format on the publication webpage.

## **TECHNICAL NOTES**

### **Data sources and coverage**

1. The statistics contained in this SFR have been derived from the Benchmarking Return section of the 2011/12 Accounts Returns, completed by each academy trust for the period ending 31 August 2012 (generally the academic year September 2011 to August 2012). The Accounts Return is used to support a number requirements set by the Department for Education. This includes the preparation of consolidated accounts and benchmarking data that is broadly comparable with maintained schools.
2. Academy accounting officers were required to make an accounts return for 2011/12 to the Education Funding Agency (EFA) via their external auditors by 31 December 2012 (this was later extended to 31 January 2013). The requirement only applied to those academies preparing annual financial statements for academic year ending 31 August 2012 (2011/12), where these financial statements relate to the academy's trading in that year and not to transactions by a predecessor to the academy.
3. Academy trusts are required to produce and submit annual, externally audited accounts to the EFA.
4. Of the academies which were required to make an accounts return for 2011/12, we have only published data for academies with 12 or more months of income and expenditure recorded in their

Benchmarking Return (Accounts Return). Returns exceeding 12 months relate to academies that first opened to pupils between March 2011 and September 2011 and academies that first opened to pupils in September 2011 but had registered ('incorporated') as a company up to 6 months earlier. These academies were given the option to apply freedoms offered under the Companies Act to extend their initial accounting period beyond 12 months (up to a period of 18 months). Where academies first opened to pupils between March 2011 and September 2011, it is expected that they will have significant income and expenditure for this period in addition to the income and expenditure for the 12 months of the 2011/12 academic year. Where academies first opened to pupils in September 2011 but had registered ('incorporated') as a company up to 6 months earlier, apart from the start-up costs, it is not expected that expenditure will be significant for the months between the incorporation and opening dates and therefore the items of spend recorded will relate largely to the 12 months of the 2011/12 academic year.

5. Benchmarking returns are completed at an academy trust level and so are for each individual academy unless they are part of a Multi Academy Trust, in which case the data are for the Multi Academy Trust as a whole.
6. The publication includes data for 1025 individual academies and 96 Multi Academy Trusts (MATs), themselves covering a further 386 academies. This publication has now been updated and includes several academy trusts that did not provide the EFA with their Benchmarking Return (Accounts Return) in time for inclusion in the original publication (16th July 2013).
7. Academies submit data rounded to the nearest thousand (£).
8. The attainment indicators, which were published in the 2012 Performance Tables, are: the percentage of pupils achieving Level 4 or above in both English and mathematics at Key Stage 2 and the percentage of pupils achieving 5+ A\*-C GCSEs (or equivalent) including English and maths GCSEs. The attainment indicators are based on the results of pupils at the end of Key Stage 2 for primary and Key Stage 4 for secondary in the 2011/12 school year. The 2012 Performance Tables can be found at [www.education.gov.uk/schools/performance](http://www.education.gov.uk/schools/performance).
9. The pupil numbers (full time equivalent - FTE) and Free School Meal (FSM) information is taken from the School Census collected in January 2012.
10. Further contextual data has been sourced from EduBase (where applicable).

### **Data quality and revisions**

11. Academy trusts are responsible for providing accurate data in their Benchmarking Return (Accounts Return) to the Education Funding Agency (EFA). Wherever possible, the Department has published the data as produced and submitted by the academy trust.
12. The Benchmarking Return (Accounts Return) was quality assured and where any anomalies were identified, the Education Funding Agency (EFA) contacted the academy and gave the academy the opportunity to resubmit their Benchmarking Return. In addition to those academies that did not make an accounts return to the Education Funding Agency (EFA) in time for inclusion in the original publication (16th July 2013), a small number of academies had outstanding queries on their data. It was decided that it would be unwise to publish data with outstanding issues and data for these academies was withheld from the original publication. These issues have now been resolved and this publication has been updated to include these academies.

## General notes and definitions

13. The £ Per Pupil amounts for each category have been calculated as follows:

$$(\text{Income or expenditure category}) \div (\text{Total number of FTE pupils})$$

14. We have not provided £ Per Pupil income and expenditure data for 38 of the 96 Multi Academy Trusts, as these Multi Academy Trusts included academies which opened mid-way through the 2011/12 academic year. Pro-rating income and expenditure for part-year returns would be misleading because it is not known whether their spend profile was stable. In addition, Multi Academy Trusts do not have contextual data as they often include academies which span a variety of establishment types, local authorities, etc.
15. In the publication, academies are grouped into three bands according to the percentage of pupils eligible for FSM, so that it is possible to make fair comparisons between institutions. Academies with low FSM have 20.0% or less of their pupils eligible for FSM; academies with medium FSM have between 20.1% to 35.0% of pupils eligible for FSM; and academies with high FSM have greater than or equal to 35.1% of pupils eligible for FSM.
16. 'SUPP' indicates that the figure has been suppressed. A small number of salary expenditure lines have been suppressed in order to prevent the disclosure of individual salaries. 'Teaching staff' and 'Educational support staff' have been suppressed if there were fewer than 3 teaching staff (including teachers in the leadership group) or education support staff (including teaching assistants) according to the 2011 Workforce Census. Where staff numbers are not known then figures have been suppressed where total spend on 'Teaching staff' or 'Educational support staff' was less than £150,000. If only one of the aforementioned categories was suppressed, secondary suppression has then been carried out and both have been suppressed to ensure that either category cannot be solely identified. Figures have also been suppressed for 'Administrative and clerical staff', 'Premises staff', 'Catering staff' and 'Other staff' where the figure reported was less than £50,000. Where this has occurred, secondary suppression has been carried out so that the other expenditure categories in the relevant category group are also suppressed, however, a total for the category group can still be given.
17. '-' indicates that the attainment data is not available. Those academies that do not have Key Stage 2/Key Stage 4 attainment data either did not have any pupils at the end of Key Stage 2/Key Stage 4 in 2012, or were believed to be open on or after 12th September 2011 and their attainment data is attributed to their predecessor school in the 2012 Performance Tables.
18. 'n/a' indicates that the contextual data is not available. Multi Academy Trusts (MATs) do not have contextual data as they often include academies which span a variety of establishment types, Local Authorities, etc.
19. National medians have been provided for academies that are secondary with Key Stage 4, secondary without Key Stage 4, primary and special academies. Where there are sufficient academies in each category (>10), further medians have been provided broken down by London/Non London and FSM band (High/Medium/Low). Multi Academy Trusts (MATs) do not have a median comparator as each MAT differs in size and profile significantly.

The following medians are available:

National Median for Secondary with KS4  
 National Median for Academy Special Converter  
 National Median for Secondary without KS4  
 National Median for Primary  
 London LAs Median for Secondary with KS4  
 Non London LAs Median for Secondary with KS4  
 London LAs Median for Primary  
 Non London LAs Median for Primary  
 London LAs Median for Secondary with KS4 (low FSM)  
 London LAs Median for Secondary with KS4 (medium FSM)  
 London LAs Median for Secondary with KS4 (high FSM)  
 Non London LAs Median for Secondary with KS4 (low FSM)  
 Non London LAs Median for Secondary with KS4 (medium FSM)  
 Non London LAs Median for Secondary with KS4 (high FSM)  
 London LAs Median for Primary (low FSM)  
 Non London LAs Median for Primary (low FSM)  
 Non London LAs Median for Primary (medium FSM)

The following medians are not available due to insufficient academies in these groups:

London LAs Median for Primary (medium FSM)  
 London LAs Median for Primary (high FSM)  
 Non London LAs Median for Primary (high FSM)

20. Medians are calculated by ordering the figures in each category in ascending order and selecting the middle value. For example, if you have seven items: £2, £3, £5, £7, £8, £9, £10, the median is the 4th item, £7. We have provided the median instead of the mean so that very high or very low figures do not skew the data.
21. For 2011/12, there has been considerable progress in aligning the income and expenditure categories for the Benchmarking return with those in the Consistent Financial Reporting (CFR) for maintained schools (financial year 2011-12). The Benchmarking return now includes 17 revenue income and 34 revenue expenditure categories.
22. A number of income and expenditure lines have been excluded from this publication. Capital income, funds inherited on conversion and capital costs are not shown, as this publication is a summary of revenue income and expenditure (as far as possible), so like the maintained sector, capital activity has been omitted. Donations into endowment funds have been omitted because these are savings funds which can be held in the form of short term ('revenue') savings or long term ('capital') savings. Until January 2012, when DfE policy changed, the invested money could not be spent by the academy but would be held for the long term to generate additional investment income. The interest generated will be shown in the 'other income' category. Finally, the funds inherited on conversion have been excluded, but some funds inherited will be included under 'Donations and/or voluntary

funds – revenue’. This can include substantial sums and larger amounts under ‘Donations and/or voluntary funds – revenue’ may include the value of academy buildings and other tangible fixed assets inherited from the local authority.

23. The detailed definition of every income and expenditure category included in the Benchmarking Return for 2011/12 is available in **Annex A**.
24. For ease of reference we have summarised the income fields into two categories (‘Grant funding’ and ‘Self generated income’) and compressed the expenditure fields into 12 categories (‘Teaching staff’, ‘Supply staff’, ‘Education support staff’, ‘Premises (incl. staff costs)’, ‘Back Office (incl. staff costs)’, ‘Catering (incl. staff costs)’, ‘Other Staff Costs’, ‘Energy’, ‘Learning resources (not ICT equipment)’, ‘ICT learning resources’, ‘Bought in professional services - curriculum’ and ‘Other expenditure’). This is comparable with what is published on the Departments performance tables for maintained schools.
25. Detailed information on how the 17 revenue income and 34 revenue expenditure categories are grouped into the two income fields and 12 expenditure publication groups is available in **Annex B**.
26. The CFR exercise is a statutory data collection - Consistent Financial Reporting (England) Regulations 2003 (SI 2003 No. 373) – which came into force on 1 April 2003. A CFR return is required for all schools maintained by the local authority at the end of each financial year. This is to ensure schools provide financial data in a consistent manner that can support comparisons and benchmarking with other schools.
27. The detailed definition of every CFR income and expenditure category for financial year 2011-12 is available on the Department’s website at the following link:

<http://www.education.gov.uk/schools/adminandfinance/financialmanagement/consistentreporting/b0075968/consistent-financial-reporting-cfr-online-guide-2011-12>

28. Fundamental differences remain between the Benchmarking Return for academies and Consistent Financial Reporting (CFR) for maintained schools:

The CFR relates to funding allocated and spent within a standard financial year – April to March. Academies, and the Accounting Return, work on a financial and academic year of September to August.

Academies have responsibilities that maintained schools do not, particularly around service previously provided by the local authority (library services, behavioural support services, audit costs etc.) and maintenance of capital assets. This can affect what the academy spends its funding on, meaning that an academy, by its nature, is likely to have a different pattern of spend than a maintained school.

## **Experimental Statistics**

29. Experimental statistics are new official statistics that are undergoing evaluation. These statistics are being published as experimental statistics in order to involve users and stakeholders in their development and as a means to further improve the quality of the data in the future. This publication forms part of the Coalition Government’s data transparency agenda.

## Consultation and Queries

### User Consultation

30. A key reason for publishing the income and expenditure in academies as experimental statistics is to allow us to develop and evaluate the methodology and format for publication prior to moving towards full publication in Performance Tables. It is therefore important that the Department receives feedback on this year's publication, including how publication of the data could be developed and the analysis you would ideally like to see incorporated into future publications. The Department is happy to receive questions and comments (contact details can be found in the next section).

### Queries

31. Any queries or comments on the statistics in this publication should be addressed to:

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32. Press enquiries should be made to the Department's Press Office at:

Press Office News Desk  
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Sanctuary Buildings  
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## ANNEX A

The following provides a full description of what the income and expenditure categories included in the publication cover:

### Revenue income

#### Grant funding

Include all revenue grant funding receivable in the period, broken down into the following sub-headings:

**EFA GAG** – include the full General Annual Grant receivable from the EFA but do not include the Pupil Premium or Funding for 6th form students (see below).

**Funding for 6th form students** – include all funding from public sources including the EFA for 6th form students. Do not include any voluntary sources of funding for 6th form students (see below).

**SEN funding** – include all funding provided by any local authorities for pupils with special educational needs.

**EFA start-up grant part A** – if receivable, include the formulaic grant awarded to traditional sponsored trusts for teaching and learning materials.

**EFA start-up grant part B** – if receivable, include the formulaic grant awarded towards staff costs at traditional academy schools that are not at capacity (“diseconomies funding”), subject to certain limits, any other formulaic allocations of start-up grant and any additional start-up grant awarded on the basis of a specific bid from the trust.

**Pupil Premium** – include all Pupil Premium funding receivable including from the EFA and any local authorities.

**Other DfE grants** – include all other revenue grants received from the Department and the EFA. This should include any funding for pupil-focused extended trust activities.

**Other Government grants** – include all revenue grants receivable from other Government sources (ie not the Department and the EFA) that are not included in the lines above. This should include, but is not limited to, grants receivable from the local authority (but not for SEN), other DfE Family bodies (ie the Teaching Agency and the National College) and any Government funding intended to promote access and opportunity for minority ethnic pupils in support of English as an additional language or as part of a wider focus on raising attainment.

**Other grants and payments received** – include any other grants and payments received such as:

Big Lottery Fund or lottery grants;

European Union funding;

milk subsidy;

income from recycling refunds; and

any other non-government sources of funding to be attributed to pupil-focused extended trust activities.

Do not include any Government grants or payments in return for the trust providing a service (these should be recorded under the self-generated income categories below). Only include payments receivable from other schools or trusts if these are not in return for a service provided. Payments that are not in return for a service could include payments from another trust to meet supply cover costs that will enable your trust to participate in development activities organised by the other trust.

### **Self-generated income**

Include all revenue receivable, broken down into the following sub-headings in the Benchmarking Return:

**Income from facilities and services** – include all income receivable from facilities and services including:

income from assets such as the outbound hire of premises or equipment;

income from meals provided to external customers, including other schools or trusts;

income for consultancy, training courses and examination fees;

any interest payments receivable from bank accounts held in the trust's name and gift-aid receipts;

income from sale of school uniforms, photocopying, books etc.;

income from before and after school clubs;

income from resale of items to pupils, eg musical instruments;

income from non-catering vending machines;

income from a pupil-focused special facility;

rent deducted off the site manager's salary; and

income from universities for student/teacher placements.

Do not include payments receivable from other schools or trusts for which you have not provided a service or income from community-focused facilities.

**Receipts from other insurance claims** – include all insurance receipts in respect of claims for losses incurred (apart from supply teacher absence claims).

**Income from contributions to visits, etc.** – include income from parental contributions requested by the trust for events within the period of the financial statements, e.g. field

trips, boarding fees, payments to the trust for damage done by pupils, etc. Do not include donations not expressly requested by the trust.

**Income from catering** – include all income receivable from catering, milk provision and catering vending machines where the trust runs its own catering service. Also include any income collected on behalf of contractors. Do not include receipts for catering for external customers (see above). Payments received from catering contractors (e.g. where they have previously overcharged) should be offset against the relevant expense header.

**Receipts from supply teacher insurance claims** – include all payments receivable from staff absence insurance claims to cover the cost of supply teachers.

**Other income – revenue** – include any other revenue income not covered by the above categories.

**Donations and/or voluntary funds – revenue** – include all revenue donations and/or voluntary funds that are receivable by the trust during the period. This should include all income from private sources under the control of the trust and available for its purposes including: income provided from trust funds to support educational needs at the trust; business sponsorship; income from fund-raising activities; and any contributions from parents that are used to provide educational benefits for students.

Sums that were recognised in income in previous years but have not yet been spent should not be included within the analysis. The Return is prepared on an accruals basis so the timing of payments is irrelevant. Do not include any capital donations or donations into an endowment fund.

### **Community focused trust income**

Include all grants, funding and income receivable associated with running community focused facilities or activities. If the trust receives income where they have directly employed someone or contracted a third party to facilitate a community-focused facility or activity rather than a pupil-focused one (ie the facility/activity is primarily for the benefit of the wider community rather than their pupils), this income should be recorded here. In contrast, the income receivable from facilities which are primarily for the benefit of their pupils and the trust, but are leased out to third parties not directly employed or contracted by the trust, should be recorded under the relevant categories above.

## **Revenue expenditure**

### **Staff costs**

Include the full costs of employment for staff employed directly by the trust including gross pay, bonuses, overtime and allowances, maternity and sick pay, employer's national insurance and superannuation contributions. Do not include any staff not directly employed by the trust (e.g. contractors or agency staff).

Pension costs included within the benchmarking disclosures should not include any FRS17 adjustments, they should be just contributions payable. FRS17 adjustments are calculated for the trust as a whole and are not provided broken down into the non-statutory classification used in the Benchmarking Return.

Costs should be broken down into the following sub-headings:

**Teaching** – include all teachers employed directly by the trust including all contracted full-time and part-time teachers and any supernumerary or peripatetic teachers on short-term contracts. Also include threshold payments and other payments relating to teacher pay reforms. Do not include supply teachers.

**Teaching supply** – include all supply teachers directly employed by the trust who are covering curriculum release, long-term absence, sickness absence or training absence.

**Education support** – include all staff directly employed by the trust in support of pupils' learning but who are not teachers. For example: teaching assistants, learning support assistants, childcare staff, librarians, nursery assistants, pianists, supply education support staff, educational welfare officers, cover supervisors, laboratory, workshop and technical assistants and technicians, exam invigilators and exam officers, and foreign language assistants.

**Administrative and clerical** – include all staff directly employed by the trust as business managers, bursars, finance directors, office administrators, finance officers, clerk to the governing body, attendance officers, PAs, secretaries, receptionists, telephonists, typists and other administrative staff. Do not include any staff employed to manage the trust's special facilities.

**Premises** – include all staff directly employed by the trust as caretakers, cleaners, security staff, staff employed on routine and long-term maintenance, grounds staff, porters and messengers. Do not include any staff employed to manage the trust's special facilities.

**Catering** – include all catering staff directly employed by the trust as cashiers, chefs and cooks, kitchen porters, servers and snack bar staff. Do not include meal time assistants. Do not include any staff employed to manage the trust's special facilities.

**Other staff** – include all other staff directly employed by the trust and not covered above such as: mid-day supervisors, meal time assistants, boarding staff of a residential trust, escorts (e.g. for pupils with medical or special educational needs), liaison officers, staff employed to manage and support pupil-focused special facilities available at the trust, staff supervising students during before and after school sessions or clubs and during breaks, youth workers, nurses and medical staff.

**Staff restructuring costs** – include all costs relating to redundancies, early retirements and severance packages.

**Indirect employee expenses** – include recruitment costs, staff travel, subsistence and other out-of-pocket expenses, duty meals, medical fees, childcare vouchers, payments to site service officers (caretakers, school keepers) for expenses such as house gas, rates, council taxes, electricity and telephone rental.

**Development and training** – include the development and training costs for all staff (directly and not directly employed) at the trust, cost of all in-service training courses and other development opportunities, cost of equipment and resources to provide in service training.

**Staff-related insurance** – include cover for non-teaching staff absence. employee-related insurance premia for accident and liability, assault, fidelity guarantee, libel and slander.

### **Maintenance of premises**

Include all costs relating to the maintenance or repair of premises other than costs of directly employed staff. Costs should be broken down into the sub-headings below. Exclude costs which have been capitalised under the trust's accounting policies. Such costs should be included within the capital section below. Also, do not include costs for the maintenance of special facilities or community-focused facilities.

**Building maintenance** – include maintenance and repair of buildings including:

charges by contractors for internal and external repair and maintenance to buildings and fixed plant, including costs of labour and materials;

related professional and technical services, including labour costs where supplied as part of the contract or service;

costs of materials and equipment used by directly employed staff for internal and external repair and maintenance to buildings and fixed plant; and

non-capitalised fixtures and fittings, e.g. carpets, curtains, etc.

**Grounds maintenance** – include maintenance and repair of gardens and grounds, including car parking, play areas, playground equipment, sports fields and pitches on the trust campus. Also include related professional and technical services, including labour costs where supplied as part of the contract or service.

### **Other occupancy costs**

Include all costs, other than staff and maintenance costs, related to the occupancy of the premises and grounds. Costs should be broken down into the following sub-headings:

**Cleaning and caretaking** – include supplies used in cleaning and caretaking, cost of equipment such as floor polishers, vacuum cleaners and other hardware, charges by contractors for providing a cleaning and/or caretaking service, related professional and technical services.

**Water and sewerage** – include all costs related to water and sewerage including emptying of septic tanks. Do not include any costs arising from repairs or maintenance to water or sewerage systems (these should be recorded under the earlier maintenance of premises category).

**Energy** – include all costs related to fuel and energy, including fuel oil, solid fuel, electricity and gas. Do not include any costs arising from repairs or maintenance to energy supplies (these should be recorded under the earlier maintenance of premises category).

**Rates** – include all non-domestic rates expenditure.

**Other occupation costs** – include all other occupation costs including rents, lease or hire charges for premises, refuse collection, hygiene services (e.g. paper towels, toilet rolls,

hand driers, etc.), security patrols and services, CCTV/burglar alarm maintenance contracts, landlord's service charges, health and safety costs (including fire-fighting equipment, electrical testing and pest control).

### **Special facilities**

Include all costs payable relating to special facilities such as:

swimming pools and sports centres;

boarding provision;

rural studies and farm units;

payments by your trust to another school or trust for the benefit of pupils at the other school or trust;

pupil inter-site travel, ie moving between sites;

expenses relating to before and after-school clubs;

delegated home to school transport;

indirect employee expenses and agency staff expenses relating to a special facility;

purchase of trading items for resale, e.g. school uniforms, books etc.;

charitable donations (payable by the trust to a charity); and

community education with a benefit to the pupils at the trust.

Do not include costs for directly employed staff associated with managing and supporting the special facility.

### **Educational supplies and services**

Include the costs of supplies and services used directly for educational purposes during the period of the Return (for the two learning resources categories, if resources are used for both learning and administrative purposes, costs should be apportioned between the relevant category here and the administrative supplies category below). Costs should be broken down into the following sub-headings:

**Learning resources (not ICT equipment)** – include all learning resources including: achievement prizes awarded to pupils, books, library charges, classroom and learning equipment, curriculum transport, furniture used for teaching purposes, pupil travel for work experience, purchase, lease, hire or maintenance contracts of audio-visual or other equipment used for teaching, reprographic resources used specifically for teaching purposes, school trips and educational visits, servicing and repairs to musical instruments and PE equipment used as part of the curriculum, subscriptions, publications, periodicals and copyright fees associated with the curriculum, television licence fees used for teaching purposes, payments to alternative provision services, primary school PIP exam costs.

**ICT learning resources** – include the purchase, lease, hire and maintenance contracts of all computer hardware, software and other ICT equipment used directly for educational purposes. Also include the costs of broadband or other dedicated phone lines. Do not include costs which have been capitalised under the trust's accounting policies.

**Examination fees** – include the costs of test and examination entry fees, any accreditation costs related to pupils, and any administrative costs, e.g. external marking. Do not include the cost of exam resources, like the test papers themselves (these should be recorded under the earlier non-ICT learning resources category).

**Bought in professional services – curriculum** – include professional services, consultancy and advice purchased during the period from a third party in support of the curriculum such as fees for external educational advisers. This could include ICT consultancy services for the curriculum, payments to any visiting lecturers or

speakers, courses purchased for students from external providers, exam invigilators and music teachers who are self-employed.

**Supply teacher insurance** – include premiums payable to insurers for supply teacher cover.

**Agency supply teaching staff** – include costs payable to an agency for teaching staff that have been brought in to cover teacher absence including cover of any period and for all reasons (e.g. illness, absence for training, and any leave).

### **Community focused trust costs**

Include all costs associated with running community focused facilities or activities including the cost of all staff employed directly by the trust for community focused activities. If the trust directly employs staff or contracts a third party to facilitate a community focused activity, the associated running costs should be recorded here. In contrast, if the trust lets out its premises to a third party regardless of the activity, the running costs associated with this event should be recorded in the relevant categories above.

### **Other supplies and services**

Include the costs of all non-educational supplies and services, other than occupancy costs. Costs should be broken down into the following sub-headings:

**Catering supplies** – include non-capital catering equipment, provisions, other supplies used in catering (e.g. cleaning materials, protective clothing), purchase, rent, lease or hire of catering vending machines, full cost of service contract, related professional and technical services, repairs and maintenance of kitchen equipment, cost of providing free school meals and milk.

**Bought in professional services – other** – include professional services, consultancy and advice to staff and governors purchased from a third party relating to: management, finance, legal, personnel, premises, clerking service (if a clerk is not directly employed by the trust) and management fees on PPP contracts.

**Other insurance premiums** – include premises-related insurance, vehicle insurance, accident and public liability insurance for persons not employed directly by the trust and school trip insurance.

**Administrative supplies** – include all supplies used for administrative purposes such as stationery, printing, reprographics, postage, bank charges, advertising (not for recruitment), telephone charges (but not dedicated internet lines), medical and domestic supplies, purchase, hire lease or maintenance contracts of ICT, furniture and or other equipment not to be used for teaching purposes, subscriptions, publications, periodicals and copyright fees not related to the curriculum, school publications and any governors' expenses.

**Other** – include all other administrative supplies and services including audit fees.

### **Interest**

Include interest payable on overdrafts and other liabilities.

In addition, the following provides a full description of what income and expenditure categories were excluded from the publication:

### **Capital income**

Include all capital grant funding, income and donations receivable, broken down into the following sub-headings:

**DfE capital grant** – include devolved formula capital grant payable by the EFA and other capital grants paid directly to the trust by the Department for new buildings and other major capital projects.

**Donations into endowment fund** – include all donations payable into endowment funds arising under a deed of gift with a sponsor.

**Other donations and/or voluntary funds – capital** – include all capital donations and/or voluntary funds. This should include all capital donations from private sources under the control of the trust and available for its purposes and all donations dedicated for use as capital funds.

**Other income – capital** – include all other capital income such as proceeds from the sale of fixed assets.

### **Funds inherited on conversion**

Include the value of the net assets held by predecessor school(s) at the point of conversion to an academy, which were transferred to the trust. This will comprise fixed assets and current assets offset by liabilities. Normal asset and liability sign convention should be followed: net assets as positive numbers and net liabilities as negative numbers.

### **Capital costs**

**Depreciation, amortisation and impairment** - Include the full charge, for depreciation, amortisation and impairment, for all classes of fixed asset for the accounting period.



**Fixed asset additions** - Include the cost of purchasing tangible fixed assets sourced from the trust's balance sheet notes.

## ANNEX B

Publication grouping for 2011/12:

AR Code 2011/12	Publication Grouping
EFA GAG	Grant funding
Funding for 6th form students	
SEN funding	
EFA Start-up grant part A	
EFA Start-up grant part B	
Pupil Premium	
Other DfE grants	
Other Government grants	
Other grants and payments received	
Income from facilities and services	
Receipts from other insurance claims	
Income from contributions to visits etc.	
Donations and/or voluntary funds	
Other income	
Teaching staff	Teaching Staff
Teaching supply staff	Supply Staff
Supply teacher insurance	
Agency supply teaching staff	
(minus) Receipts from supply teacher insurance claims	
Education support staff	Education Support Staff
Premises staff	Premises (incl. staff costs)
Building maintenance and improvement	
Grounds maintenance and improvement	
Cleaning and caretaking	
Water and sewerage	
Other occupation costs	
Administrative and clerical staff	
Administrative supplies	
Bought in professional services - other	
Catering staff	Catering (incl. staff costs)
Catering supplies	
(minus) Income from catering	Other Staff Costs
Other staff	
Staff restructuring costs	
Indirect employee expenses	
Development and training	
Staff-related insurance	Energy
Energy	
Learning resources (not ICT equipment)	Learning resources (not ICT equipment)
ICT learning resources	ICT learning resources
Bought in professional services - curriculum	Bought in professional services - curriculum
Rates	Other expenditure
Examination fees	
Other insurance premiums	
Special Facilities	
Loan interest	
Bank interest	
Other funding costs	
Community Focused Academies Costs	
Other supplies and services	
(minus) Community Focused Academies Income	

**Notes:**

Income

Expenditure