



Education
Funding
Agency

Academy Whole of Government Accounts (WGA) 2011-12

**Guidance for completion of
the large academy WGA form**

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Scope

1. This guidance note should be used by 'large' academies. 'Large' academies are those with annualised income of more than £4 million. There is a separate guidance note for 'small' academies with annualised income of less than £4 million. A fuller definition is given in the briefing note covering this guidance note.
2. This guidance note applies only to those Academies (including Free, Special and Studio Schools and University Technical Colleges) that have not submitted audited annual financial statements to the Education Funding Agency (EFA) for academic year 2010/11. Academies that have recently joined Federations but were not included in their Federation's audited annual financial statements for academic year 2010/11 should prepare individual 2011-12 WGA returns.
3. Academies in scope are required to complete a 2011-12 WGA return relating to income and expenditure for the year 1 April 2011 to 31 March 2012 or from the date of opening if this is later than 1 April 2011.
4. All academies must provide a balance sheet as at 31 March 2012.

Deadline for submission

5. Academies in scope must submit a completed 2011-12 WGA return to the EFA between 3 and 28 September 2012. Submission will be through the EFA Information Management Portal (IMP) or other secure route. We will brief academies on how to submit through the EFA portal in a later update.

What this Guidance Note contains

6. This note sets out:
 - How to complete the return (part 1)
 - How to use information in your annual financial statements to prepare the return (part 2).

PART 1 – Guidance on completing the large academies version of the 2011-12 WGA return

Before you start

Cell colour conventions

Input into light blue cells is mandatory. Where specific instructions are provided, please follow them.
Grey cells are calculated or transferred from elsewhere. These cells are protected and cannot be changed.
Cells with a dotted fill are not used. They are protected.
Cells coloured orange are available for you to add notes, calculations etc.

Signage conventions

- Credits are entered as negative numbers and debits as positive numbers
- Income is negative, expenditure is positive
- Assets are positive and liabilities negative
- Reserves are negative if they represent a surplus, an increase in reserves or funding
- Reserves are positive if they represent a deficit or a reduction in reserves or funding.

Entering data into the 2011-12 WGA return

7. Data must be entered in units of £'000s unless there is a specific instructions to enter the data in units of 1.

Step 1 – For Federations only: identify the reporting body

8. The requirement to complete a 2011-12 WGA return applies to all academies that have become members of Federations but were not included in their Federation's group financial statements for academic year 2010/11.
9. This step applies only to those academies that are reporting as part of a Federation as defined in the next paragraph. Academies reporting in their own right as single academies can disregard step 1.
10. All Federations produced audited accounts as at 31 August 2011 and these accounts will be used for the 2011/12 WGA return. However, where a Federation has acquired new academies to the Federation a WGA return must be completed for these new members.

Step 2 – Income and expenditure for April to August 2011

11. This step applies to all academies open by 1 April 2011 or who opened during the period April 2011 to August 2011. It does not apply to those academies that opened after 1 September 2011. While academies that opened after 1 September 2011 may have been registered with Companies House and the Charity Commission before that date and had some minor pre-opening transactions, these are immaterial for the 2011-12 WGA return and do not need to be included.
12. **Key action:** Input five months' income and expenditure of the academy's financial results for the period ending 31 August 2011 or for the period the academy was open, e.g. if the academy opened in May 2011, four months of income and expenditure. Input in column C, rows 47-66 of the summary worksheet.
13. Guidance on how to translate entries in financial statements into the 2011-12 WGA return can be found in Part 2 of this guidance. Additional guidance notes are included as comments within the Excel worksheet.

Step 3 – Income and expenditure for September 2011 to March 2012

14. This step applies to all academies completing a 2011-12 WGA return.
15. **Key action:** Input the academy's financial results for the seven months ending 31 March 2012 or for the period during which the academy was open at column D, rows 47-66 of the summary worksheet. The financial results entered here should be consistent with those you will use to produce your statutory annual financial statements for academic year 2011-12. Guidance on classifying financial statements into the 2011-12 WGA return can be found in Part Two of this guidance.
16. These entries will also determine the academy's statement of financial position or balance sheet as at 31 March 2012 for the purposes of the 2011-12 WGA return. The academy's finance director should undertake year-end procedures to ensure these balances are an accurate reflection of the academy's position as at 31 March 2012. These year end procedures should include:
 - Calculating depreciation for the five months April 2011 to August 2011 (column C) and for the seven months ending 31 March 2012 (column D)
 - Ensuring significant asset additions and disposals have been included
 - Ensuring significant accrued expenses, stock counts, bank reconciliation and other year end adjustments have been accounted for.

Step 4 – Prepare the balance sheet

17. **Key action:** Prepare balance sheet entries on the **<details worksheet>**. Which entries should be made depends on how long the academy has been open and which financial returns it has already prepared.
18. Academies open at 31 August 2011 that did not produce audited financial statements for academic year 2010/11 may input their balances at:
 - 31 March 2011 in column D to assist them with comparing their financial position
 - 31 August 2011 in column E
 - 31 March 2012 in column F.

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19. Academies opened after 31 March 2011 should input the assets and liabilities balances as at:
 - 31 August 2011 in column E
 - 31 March 2012 in column F.

20. Academies that did not prepare annual financial statements for academic year 2010-11 or submitted WGA should input the assets and liabilities balances as at 31 March 2012 in column F only.

21. If an academy is unable to provide balance sheet information or other disclosures (notes 14 -16) in the detail sheet, the academy finance director or equivalent should disclose this in the sign off section. Some opening balance information has been requested for balance sheet accounts but will not always be available. The academy finance director should disclose this in the sign-off section 'Additional notes on limitations' of the summary sheet (cell A97).

22. The EFA will support academies with valuing their land and buildings and their Local Government Pension Scheme (LGPS) fund balances. We will work with academies, valuers and scheme actuaries to obtain valuations as at 31 August 2012 as this is directly relevant to an academy's annual financial statements for academic year 2011-12. In some cases these valuations will not be available in time for the academy to agree them and enter them into the 2011-12 WGA return. The academy has three options for these entries:
 - Our preferred option, for the academy to enter those values it is aware of and reports against for the academy's own purposes. This is the preferred option as the academy's own valuation will be an important point of reference for an updated valuation
 - Leave the relevant entries blank and the EFA will update the academy's return for it when an agreed valuation becomes available later
 - Opt not to wait for an updated valuation but use its own valuation as final and representing the academy's position at the return date. Where an academy opts to enter its own valuation and not take up an EFA supported valuation this should be disclosed on the sign-off section 'Additional notes on limitations' of the summary sheet (cell A97).

23. Under option 1, academies should use the actuarial LGPS FRS17 valuation of the academy's LGPS fund balance as at 31 August 2012, as used for their annual financial statements for academic year 2011-12 or, for academies that have not yet prepared annual financial statements, the valuation provided by their local authority as at 31 August 2012. The LGPS FRS17 valuation fund balance should be included in cell D31, while additional disclosure should be included in note 8 of the detail sheet.

24. If the LGPS FRS17 valuation is not available at the time of submission the fields may be left blank. The academy should submit to the EFA an additional LGPS FRS17 valuation statement on receipt of the information no later than 31 October 2012.

Step 5 – Completion

25. When the above steps have been completed ensure that:

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- The total funds (row 40) and net liabilities (row 34) of the summary sheet are equal. The 2011-12 WGA return should not be submitted until rows 40 and 34 are the same
- The academy or Federation name has been selected from the drop down list in cell A6 of the summary sheet.

26. You should contact the WGA team immediately as soon as you become aware that you will not be able to complete the form by 28 September 2012 on:
Academieswga.EFA@education.gsi.gov.uk

Step 6 – The self-review checklist and accounting tests

27. Please note the self-review checklist is a separate document that should be downloaded, completed and submitted to the EFA by 28 September 2012. The EFA will not consider 2011-12 WGA returns to have been successfully submitted where a complete self-review checklist has not been submitted by the deadline.
28. **Key action:** The academy should complete the self-review checklist. The purpose of the checklist is to provide an opportunity to check the figures included in the form and to account for any major variations since the last set of audited accounts (if any). The checklist is a series of management confirmations and tests.
29. The academy finance director should make every effort to complete the form. If there are any known or likely errors or missing data e.g. land and buildings or LGPS fund balances, then this should be disclosed as part of the sign-off section in the summary worksheet.

Step 7 – Sign-off and submission

30. **Key action:** the 2011-12 WGA return should be signed off by the academy accounting officer. The 2011-12 WGA return is a legal requirement on the academy in accounting to Parliament. As such it must be certified on completion by the academy or Federation principal or chief executive as accounting officer for all academies covered by the return.
31. Row 88 to 97 of the summary worksheet is a sign-off for the academy finance director to state that they have addressed the issues raised in the self-review checklist and the accounting tests. The sign-off includes a text box which allows the finance director to comment on any limitations, weaknesses, or other issues that have impacted the accuracy or completeness of the information included in the form. If the 2011-12 WGA return is completed for a Federation, the list of academies included in the 2011-12 WGA return must be listed in this section.
32. Row 103 to 115 of summary worksheet is required to be signed off by the accounting officer.
33. The academy may retain the signed form for its own records and this may be validated by the EFA as part of obtaining assurance during autumn 2012. Once all information has been included, the self-review checklist and accounting tests have been completed and the academy's principal as its accounting officer has signed the form, the form can then be sent to the WGA team via the EFA Information Management Portal or other secure route between 3 and 28 September 2012. We will brief academies on how to submit WGA returns nearer to September. Please do not either email us or post us your completed form.

PART 2 – Guidance on classifying academy financial statements into summary worksheet and details worksheet of the return

34. Academies' own annual financial statements are a key source for preparing the 2011-12 WGA return. This part of the guidance explains how to use disclosures in the financial statements in the 2011-12 WGA return. It is relevant to those academies that have not yet prepared annual financial statements. Academies will have established a chart of accounts designed to produce their annual financial statements for academic year 2011/12. These classifications are provided to provide clarification on what is required the 2011-12 WGA return.
35. The main entries in the annual financial statements that are significant for the 2011-12 WGA return include:
- Tangible fixed assets
 - Pensions
 - Cash
 - Reserves
 - Salaries
 - Depreciation
 - Grant income.
36. Guidance on other accounts is also included. If you are unsure whether a particular classification is correct and the sum is over £50,000, you can include the detail in the sign off section of summary sheet under the heading 'additional notes on limitations'. The EFA will then work with you to resolve the classification issue.

Assets (input data in details sheet)

Asset type	Recommended WGA approach
Tangible assets	Code tangible assets to the most relevant category. Note 1 details sheet requires asset additions and disposals for the period the academy was open between 1 April 2011 to 31 March 2012. This information may not be readily available for some academies. In this case, the academy finance director should use professional judgement in forming an estimation of the asset movements including significant purchases and disposals during the period.
Land and buildings	Academies that open during the year and have not produced annual financial use where available the local authority's figures for gross value and depreciation until point of transfer. Input values into details sheet column F (as at 31 March 2012) under 'transferred from local authorities'. For schools that converted or new schools that opened as academies during the period 1 April 2011 to 31 March 2012: <ul style="list-style-type: none"> • Depreciation in year should be from the date of conversion to

Asset type	Recommended WGA approach
	<p>31 March 2012.</p> <ul style="list-style-type: none"> Asset transfers should be coded under 'transferred from local authorities' and the corresponding entry as donations in kind under incoming resources.
Assets under construction	The value should be based on the cumulative sum paid to the contractor, including professional fees to 31 March 2012
Furniture and equipment	Adopt the same approach as for land and buildings. For academies that opened during the year and have not produce annual financial statements the former local authority should provide gross value and depreciation until point of transfer. If the academy is unable to get the information from its local authority or this is not relevant, the EFA will support the academy in obtaining a valuation.
Computer equipment	Adopt the same approach as for furniture and fittings.
Motor vehicles	Adopt the same approach as for furniture and fittings.
Financing of land and buildings	Classify buildings and lands into either owned or finance lease. This is a classification of the assets included in rows 8 to 27 detail sheet. The values should agree to the tangible assets buildings and lands values detail sheet rows 21 and 27.
Intangible assets (e.g. software licences)	Note 2. Adopt the same approach as for furniture and fittings.
Stock	Note 3. These are stock items held for resale (e.g. uniforms or catering).
Other assets – Loans and deposits with banks	Note 4. Excludes current account bank balance.
Other assets - Other Investments	<p>Note 4. Some academies may have endowment funds or surplus cash invested in products that do not meet the definition of cash. These should be coded to 'other investments'.</p> <p>The opening balance of investments is also required as at 1 April 2011 or at the date of opening for new openers during the year, and any movement to 31 March 2012 including additions, disposals and revaluations.</p>
Debtors and other receivables	<p>Note 5. All debtors should be split between current (less than one year) and non current (more than one year).</p> <p>If any academy has raised a debtor for sums owed from the EFA, local authorities, DfE and Partnerships for Schools (PfS), then these debtors should be coded to note 5.</p> <p>Taxation and social security receivable, e.g. VAT receivable</p> <p>Trade debtors will include sums owed to the academy for services provided and grants and donations receivable at 31 March 2012.</p>

Asset type	Recommended WGA approach
	Balances with other public sector bodies: additional information is required for balances relating to EFA, local authorities, DfE, and PfS. The sums relating to each local authority must be disclosed by choosing from the drop down list.
Prepayments & Accrued Income	<p>Note 5: All prepayments & accrued income should be split between current (due within less than one year) and non current (due within more than one year).</p> <p>Accrued income will include sum receivable from EFA, local authorities DfE, and PfS as at 31 March 2012.</p> <p>Prepayments will include payments made by the academy for goods & services that have not been received as at 31 March 2012.</p> <p>Accrued income relates to receipts expected by the academy for goods & services delivered as at 31 March 2012 but which payments have not been received as at 31 March 2012.</p> <p>Prepayments & accrued income relating to other public sector bodies: needs additional information for EFA, local authorities, DfE and PfS.</p>
Cash	<p>Include all cash at bank and on hand as per reconciled bank account at 31 March 2012. Include all bank accounts controlled by the academy (e.g. current account, endowment fund account, private income account, deposit account).</p> <p>Base your classification of cash/investments as per your most recent annual financial statements (if any).</p>

Liabilities (input details sheet)

Liability type	Recommended WGA approach
Creditors and other payables	<p>Note 6: All creditors should be split between current (due in less than one year) and non current (due in more than one year).</p> <p>If the academy has raised any creditors for sums owed to the EFA, local authorities, DfE and PfS, these sums should be included in note 6.</p> <p>Creditors will include sums due for goods and services supplied to the charity.</p> <p>Taxes payable to HMRC e.g. sums payable for national insurance contributions.</p> <p>Any sums owed to the National Insurance Fund should be included in taxation and social security receivable.</p> <p>Additional information is required for balances relating to EFA, DfE, local authorities, the Teachers' Superannuation Scheme and PfS. These should be disclosed under balances with other public bodies.</p>
Accruals and	Note 6: All accruals and deferred income should be split between

Liability type	Recommended WGA approach
deferred income	<p>less than one year and more than one year.</p> <p>All accrued expenses and deferred income as at 31 March 2012 should be included in note 6. The academy finance director should ensure that any major accruals have been processed into the trial balance as part of the month end adjustment at 31 March 2012.</p> <p>Additional information is required for accruals and deferred income relating to EFA, DfE, local authorities and PfS. These should be disclosed under balances with other public bodies.</p>
Provision	Note 7: All provisions should be included in note 7. The opening balance of provision is required as at 31 March 2011 or later and any movement to 31 March 2012.
Pension liability/asset	<p>Note 8: We do not expect charitable companies to conduct an additional actuarial assessment of their pension position at 31 March 2012. Academies should use the actuarial assessment of the academy's LGPS fund balance as at 31 August 2012 as used for their annual financial statements for academic year 2011/12, or for academies that have not yet prepared annual financial statements, the valuation provided by their local authority pension scheme as at 31 August 2012.</p> <p>If your academy is a new opener and an initial assessment of the pension liability has not have occurred, in this case, no sum should be included in cell D31 summary sheet.</p> <p>Funded pension scheme is LGPS.</p>

Reserves (input details sheet)

Reserves	Recommended WGA approach
Restricted / unrestricted	<p>Note 9 codes all reserves into restricted and unrestricted reserves. The opening balances as at 1 April 2011 and movement to 31 March 2012 are required.</p> <p>Restricted reserves should include pension reserves recognised in financial statements.</p> <p>Balances as at 1 April 2011: for academies that opened prior to 1 April 2011.</p> <p>Opening balances for academies that opened during the year (April 2011 to March 2012), transfers of a surplus or deficit from the former local authority should be input under this heading 'transferred from local authorities after 1 April 2011'.</p> <p>The net actuarial gains/losses on pension liability recognised in the financial statement should be used in details sheet row 232.</p> <p>Revaluation during the year ending 31 March 2012.</p> <p>Donated assets reserve for assets donated to new converters that became academies during the period 1 April 2011 to 31 March 2012.</p>

Reserves	Recommended WGA approach
	Transfers between reserves during the year ending 31 March 2012.

Other disclosures (input details sheet)

Disclosure	Recommended WGA approach
Government Grant Income	<p>Note 10: include:</p> <ul style="list-style-type: none"> Sum recognised as government grant income during the period. Revenue grant income, include all recurrent and other grants Capital grant income, include all capital grants. Balances with other public bodies: input the breakdown of the grant income for DfE, EFA, PFS and local authorities For local authorities. Federations will be able to include the names of local authorities which provided grant income to the academies within the Federation.
Donations in kind, income from education and training, Sales of goods and services and other non trading income.	<p>Note 11: Balances with other public bodies, input the breakdown of the various income received from DfE, EFA, PFS and local authorities.</p> <p>For local authorities, use the same approach as Note 10.</p>
Staff costs and numbers	<p>Note 12:</p> <ul style="list-style-type: none"> Split staff costs into permanent staff and other staff Wages and salaries include all salary and wages of the academy No need to disaggregate between teaching and support staff, etc. Agency supply staff should be coded to 'other staff' Social security costs include National Insurance Contributions (NIC) payable to the HMRC Staff pension costs; include any pension costs (e.g. payments to the national insurance fund) other than NIC to the HMRC and employer contribution to LGPS Employer contributions to the Teachers' Pension Scheme (TPS) during the period should be coded under contribution to TPS Pension scheme costs (e.g. service costs, settlements and curtailments) Number of staff: Include the average number of staff (FTE) employed as at 31 March 2012. This should be split into part time and full time staff.
Business rates	<p>Note 13: Include:</p> <ul style="list-style-type: none"> Business rates expenses recognised during the period in this

Disclosure	Recommended WGA approach
	<p>section.</p> <ul style="list-style-type: none"> Balances with other public bodies, select the local authority the business rates are paid to from the drop down list.

Additional disclosures (input details sheet)

Disclosure	Recommended WGA approach
Maturity profile of lease commitments. leases	<p>Note 14: Include contractual binding commitments for Land, Buildings, and other leases. This should be split into:</p> <ul style="list-style-type: none"> Operating leases Finance leases. <p>Sums due within one year, one to five years and after five years should be disclosed.</p>
Commitments (capital and PFI contracts)	<p>Note 15:</p> <ul style="list-style-type: none"> Include finance leases relating to contracting binding capital commitments and Private Finance Initiatives (PFI) contracts Total value of capital commitment not included on balance sheets as at 31 March 2012 should be disclosed Expenses incurred in respect of PFI commitments from 01/04/2011 to 31 March 2012 should be disclosed Number of on and off balance sheet PFI contracts should be disclosed PFI commitments should be classified into ON balance sheet PFI and OFF balance sheet PFI Total payments due within one year, one to five years and after five years should be disclosed.
Redundancy costs and exit packages	<p>Note 16: provide details of:</p> <ul style="list-style-type: none"> Number of compulsory redundancies Number of other departures agreed.
Losses and special payments	<p>If there are losses and special payments please disclose as a note in the form.</p> <p>This should include any severance payments in excess of statutory or pension scheme entitlements. (Section 5.65 academies financial handbook, explanation of any exceptional items).</p>

37. Statement of financial activities (input details in the summary sheet for completion of income and expenditure with the exception of government grant income, staff costs and business rates which pull through from the details sheet.

38. The balance sheet will pull through from the details sheet with the exception of cash at bank, net assets or liabilities of pension schemes and part of funds.

39. WGA does not require income and expenditure items to be separated into funds such as restricted and unrestricted. WGA treats all transactions as unrestricted fund transactions. You should not attempt to split transactions between the various funds when entering income and expenditure into the 2011-12 WGA return.

40. The charitable companies through which academies operate often have small income streams and miscellaneous expenditure. To ensure the form is completed as efficiently as possible, it is important not to spend too much time deliberating over the classification of these income and expenditure items. Find the 'best fit' for the item out of the accounts available. If you feel that the classification is incorrect, and the sum is over £50,000, you can include details of the classification in the sign off section of summary sheet under the heading 'additional notes on limitations'.

Incoming resources

Income type	Recommended WGA approach
Endowment income	Include all endowment fund recognised as revenue during the period.
Donations in kind	For converters (schools that became academies during the period 1 April 2011 to 31 March 2012), include all income related to assets transferred from local authorities and new buildings procured through Partnerships for Schools (PfS). Provide additional information in Note 11 of details sheet
Income from education and training	Include fees from courses and training events provided to students and the public. Provide additional information in Note 11 of details sheet.
Sales of goods and services	Items to be allocated to row 50 include: rentals, lettings, catering income, fees for services, consultancy, sales of goods, fees and charges, tuition, courses, income from other activities generating funds (excluding grants, gifts and donations). Provide additional information in Note 11 of details sheet.
Pension: Expected return on funding pension scheme assets.	This information should be provided on an actuarial report from the fund. New converters are not expected to complete this cell.
Other non trading income	School trips, bank interest, other investment income, profits on disposal, grants received from private sector, charity income and other sundry income. Provide additional information in Note 11 if details sheet.

Resources expended

Account / transaction description	Recommended WGA approach
Purchase of goods and services (excluding consultancy)	<p>Majority of un-capitalised expenditure on goods should be coded to row 58.</p> <p>Other than staff costs and consultancy (requested separately), the majority of un-capitalised purchases of services should also be coded to row 58.</p> <p>Examples of items to be coded to row 58 include: Books, stationery, apparatus (non-capitalised), maintenance of premises and equipment, cleaning (excl. staff costs), electricity and gas, security (excl. staff costs), catering (excl. staff costs).</p>
Auditors' remuneration	Include auditors' remuneration for the year to 31 March 2012 in row 59.
Rental expenses under operating leases	Include rental expenses under operating leases charge to expenditure during the year to 31 March 2012 in row 60.
Depreciation of assets	The total depreciation (tangible and intangible) recorded in row 61 should agree to the total depreciation in year details sheet Note 1 & 2.
Revaluation of assets.	On a revaluation of assets there may be a charge to expenditure if the value is reduced or an increase in the reserve if the asset value has increased.
PFI charge	Include all expenditure paid under PFI arrangements in row 63.
Provision expense (including release of provisions)	Any provisions release during the period should be coded to row 64. If charge or increase is should be positive and if release should be negative.
Pensions	Interest on pension scheme liabilities include in row 65.
Other expenses	<p>Include any other expenses that do not fit any of the above categories in row 66.</p> <p>Examples include bank interest and charges, sundry costs, small one off payments etc.</p>

Confirmation of engagement of professional financial advice

41. The EFA will pay a grant to academies that have paid for professional financial advice in preparing their 2011-12 WGA return, as set out in Part B of the Guidance Note on Preparing for Whole of Government Accounts. Grant will be paid where the academy:

- Submits a complete 2011-12 WGA return to the EFA portal or other secure route by 28 September 2012

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- Confirms that it has incurred professional financial support from named advisors at additional cost to the academy in preparing the 2011-12 WGA return (the academy does not need to state the cost of this support)
- Confirms under the signature of the academy's accounting officer (the head teacher, principal or chief executive) that the academy's professional financial advisors, if involved in preparation of the 2011-12 WGA return consider the return fairly represents the academy's financial outcomes for financial year 2011-12. The academy need not obtain a written confirmation from their professional financial advisors to this effect. Where professional financial advisors have not been involved this confirmation is not needed.



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