



Education & Skills
Funding Agency

Academy trust budget forecast return 2017 to 2018

Guide to completing the online form

June 2017

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1 Introduction

This guide explains how to complete and submit academy trusts' budget forecast return (BFR) to the Education & Skills Funding Agency (ESFA), using the new online return.

The Department for Education (DfE) is required to provide HM Treasury with estimates of academy spending and also provide data to underpin the chancellor's autumn statement. Academy trusts must submit a BFR to the ESFA by **28 July 2017**.

For the BFR we have introduced an option to prepopulate the 2016/17 data in the online form with the information submitted to the ESFA in May 2017 on the Budget Forecast Return: Outturn (BFRO). Further details on this are provided in section 1.6.

The screenshots in this guide are for guidance only. Key links to BFR resources are:

- [workbook guidance and documentation](#)
- [BFR online form](#)
- [ESFA enquiry service online form](#)

1.1 Who needs to complete the return?

All open academy trusts are required to complete the 2017 to 2018 BFR. You will need to complete the return on an accruals and prepayments basis.

Throughout this document and the associated return, the terms "academy trusts" (trusts) and "academy" include the following entities:

- sponsored academies
- academy converters
- free schools
- university technical colleges
- special schools
- studio schools

Please note where

- academies have not been part of the trust or
- the trust has not been open

for the full period, you should only include information for the relevant time frame. Further details are provided in sections 1.2 and 1.4

1.2 Submission of the return by multi-academy trusts (MATs)

MATs preparing aggregated financial statements comprising more than one academy must submit a consolidated return which aggregates the budgets of each of its academies **and any central/head office budgets**. MATs will be asked to identify the names of the academies that the return is for by selecting those that apply.

If a new academy joins the MAT the deadline for a stand alone BFR for the transferring academy is within six weeks after receiving the final funding letter. If such a transfer occurs prior to the submission date then trusts will need to submit a BFR by 28 July 2017 for the trust, followed by a separate BFR for the transferring academy in line with the six week deadline. However, the ESFA will update the trust records with the transferring academy to provide trusts with the option, if they are in a position to do so, to submit a single BFR for the whole trust by 28 July 2017.

If a new academy joins the MAT on or after the submission deadline of 28 July 2017 then a separate return is due for that new academy.

1.3 Using the published workbook and guidance

The workbook and guidance that has been published will help you prepare your forecast for the new online return, published in June 2017. You will need to submit your forecast using the online return. The workbook and guidance are there to help you prepare your figures, to make it easier to complete the online form.

The workbook is available in an open document spreadsheet format as well as in Microsoft Excel.

1.4 Deadline for submission

All academy trusts open as at 1 May 2017 must submit a completed online BFR to ESFA by **28 July 2017**.

For those trusts that opened after 1 May 2017 the deadline is either 6 weeks after receiving their final funding letter or 28 July 2017, whichever is the later.

1.5 Updating your browser

You should upgrade your web browser (the software you use to access the internet) if it's out of date. Using an outdated browser may mean that the return does not display correctly.

Please check with your local IT support at your academy trust before updating your browser.

Upgrading to a newer browser will mean:

- your computer will be more secure
- it will be faster to browse the internet
- you'll see more features on many websites

You can find more information on [upgrading your browser](#) on GOV.UK.

1.6 Populating data from your May 2017 BFRO

Academy trusts that submitted a BFRO in May 2017 **and have not had any change to the academies within their trust since that submission** can opt to pre-populate the 2016/17 data in the BFR with the data they submitted in the BFRO. In order to do this trusts will need to input:-

- The “AF” reference number of the BFRO submission they wish to use. This can be found on the automatic e-mail that the person who submitted the BFRO and the accounting officer (if different) received when the BFRO was submitted.
- The companies house number of the trust.

Trusts that did not submit a BFRO, for example new trusts, or have had a change to the academies within their trust from those included on the BFRO cannot use the prepopulation option and must start with a blank online return. Trusts should refer to section 1.7 on how to access a blank online form.

In order to use a prepopulated form trusts should use the link to the [prepopulated BFR online form](#). The user should sign into their account, or create a new account if required. Detailed instructions on how to do this are provided in Annex A.

Once logged in the trust should enter the above data in the following screen.

[Previous submission](#) [Organisation details](#) [Revenue income](#) [Revenue expenditure](#) [Capital income](#)

[Capital expenditure](#) [Revenue totals](#) [Capital totals](#) [Other items](#) [Validation](#) [Your details](#)

Budget Forecast Return 2017 to 2018


If you wish to prepopulate this return with data you submitted as part of your Budget Forecast Return: Outturn in May 2017, then please enter the relevant details below. This method should only be used if the academies within the return have not changed. If this is not applicable, please use the blank form.

Please complete it on an accruals and prepayments basis.

If you have previously saved a copy of this form, you can access it on the [saved forms page](#).

* denotes mandatory field

Details of May 17 BFRO submission

Please enter the reference number for your previous submission * 

What is the company number for your trust? *

The form will look for a matching record in the BFRO database where the AF reference number relates to a submission from the trust company number that has been entered. If a match is found then a grey button will appear asking for confirmation to load the data from the previous submission.

Details of May 17 BFRO submission

Please enter the reference number for your previous submission * ?

What is the company number for your trust? *

Please note that the loading of data from a previous submission will take a period of time.

Should a match not be found the trust will see an error message on screen to check the details that have been input.

Details of May 17 BFRO submission

Please enter the reference number for your previous submission * ?

What is the company number for your trust? *

We are unable to locate the details. Please check the entered details are correct and ensure that there are no spaces before or after the reference number or company number.

Once data has been loaded, the user will be required to confirm in the tick box that they can complete a BFR for the loaded trust and then click 'continue'

Details have been loaded for the following trust:

Name of Trust

ST HILDA'S CATHOLIC ACADEMY TRUST

Trust type

MAT

I confirm that I am authorised to complete the Budget Forecast Return on behalf of the above trust.

Save

Continue

This will take you into the return itself, with the organisation details prepopulated. **These are not able to be edited.** Underneath this section is a list of finance questions, with the answers selected that were chosen in the May 2017 BFRO. The answers to these finance questions can be changed if required. Guidance on how to complete the form from this point onwards is detailed in section 2 of this guide.

[Previous submission](#) [Organisation details](#) [Revenue income](#) [Revenue expenditure](#) [Capital income](#)

[Capital expenditure](#) [Revenue totals](#) [Capital totals](#) [Other items](#) [Reserves](#) [Validation](#) [Your details](#)

Budget Forecast Return 2017 to 2018

Organisation details

Company number

9811711

Name of Trust

ST HILDA'S CATHOLIC ACADEMY TRUST

Incorporation date

06 Oct 2015

Trust type

MAT

Return type

annual forecast return

Academies included in this return

Corpus Christi RC Primary School, Sacred Heart Primary School, St Alphonsus' RC Primary School, St Augustine's RC Primary School, St Bernadette's RC Primary School, St Clare's RC Primary School, St Edward's RC Primary School, St Gerard's RC Primary School, St Joseph's RC Primary School, St Thomas More RC Primary School, Trinity Catholic College

1.6.1 Limits on prepopulation

There are two circumstances where data from the BFRO cannot be pulled through to the BFR. Trusts will need to enter the 2016/17 values in the affected rows:-

Opening Balances

The opening balances on the BFR as at 1 September 2016. In the BFRO these values were calculated from balances carried forward from previous periods and we have not been able to pull through these calculated values. This affects the following rows:-

410: Opening balance for revenue in the revenue totals section

670: Opening balance for capital in the capital totals section

735: Opening balance for provisions in the other items section

780: Opening balance for loans in the other items section

Structural changes to tables

Where we have had to make changes to the structure of a table it has not been possible to map the BFRO to the revised table in the BFR. This affects the following rows:-

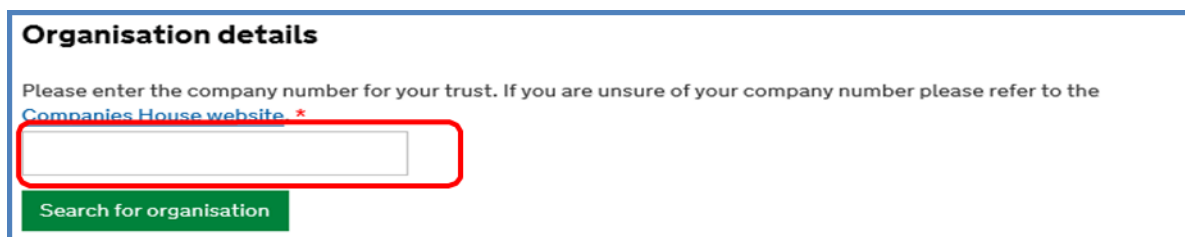
Other capital income table, rows 570 & 571

Capital expenditure, rows 601-638

1.7 Accessing a blank BFR

In order to access a blank return trusts should use the link to the [blank BFR online form](#). The user should sign into their account, or create a new account if required. Detailed instructions on how to do this are provided in Annex A.

Once you are logged in to Secure Access you will need to enter the company number for your trust and click on search for organisation.



Organisation details

Please enter the company number for your trust. If you are unsure of your company number please refer to the [Companies House website](#) *

Search for organisation

The first section of the return is where you complete your organisation details, confirm which academies you want to complete the return for, and answer some qualifying questions that will affect which parts of the rest of the form you see.

Once you have entered the company number for your trust you need to click on “search for organisation” before continuing. You will then see a list of the academies in your trust, you should select the name of the academies you want to include in the return by clicking on the button to the left of the academy name.

Please select 'annual forecast return' as the type of return submitted unless you are a new trust set up on or after 1 June 2017 or are completing an additional return for an academy joining your trust in year, who should select 'in-year forecast return'.

If you are unsure of your company number, please refer to the [Companies House](#) website.

Budget Forecast Return 2017 to 2018

All academy trusts need to complete this form for the academic year 2017 to 2018. Please complete it on an accruals and prepayments basis.

If you have previously saved a copy of this form, you can access it on the [saved forms page](#).

* denotes mandatory field

Organisation details

Please enter the company number for your trust. If you are unsure of your company number please refer to the [Companies House website](#). *

Name of Trust: **JOHN TAYLOR MAT**
Incorporation date: **27 Oct 2010**
Trust type: **MAT**

I am submitting an: * [?](#)

annual forecast return
 in-year forecast return

Please select the names of the academies you want to include in this return *

Yoxall St Peter's CofE (VC) Primary School
 Thomas Russell Infants School
 Kingsmead School
 John Taylor High School

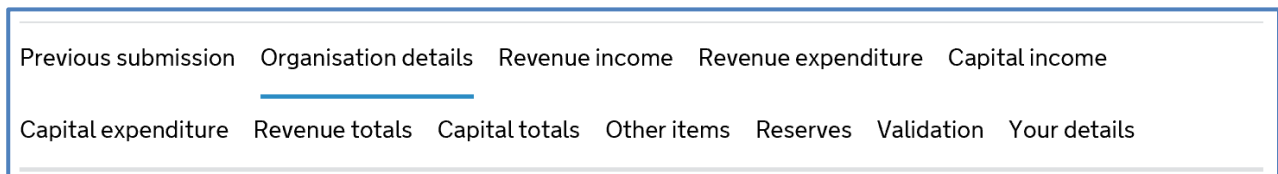
If the name of an academy that is part of your MAT is missing from the list, then please contact us using the [ESFA enquiry form](#). Please note that it can take up to 6 weeks from date of opening for an academy to appear in your trust.

Following this the user will see a list of finance questions and guidance on how to complete these and the rest of the return is detailed from section 2 onwards.

1.8 Navigating around the return

You can use the tab key on your keyboard to move from cell to cell just as you would on a spreadsheet. If there are large areas that you do not need to complete, then just move your cursor to the next cell you want to complete.

You can also move from section to section by selecting the appropriate tab at the top of the screen. The **blue underline** in the header of each page shows the section you are currently completing.



You only need to complete the sections that are applicable to your academy trust. Every cell must have a number in it, even if it is zero (0). If you delete a zero in a cell and leave it blank, an error message will be generated.

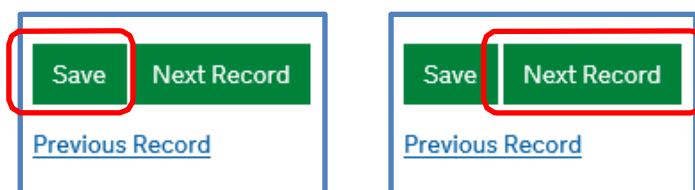
GAG (excluding 16 to 19 allocation and student service grant) (102)	0	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Student services grant (academy post-16 bursary funding) (103)	0	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit

You can use the tab button on the keyboard to move from section to section.

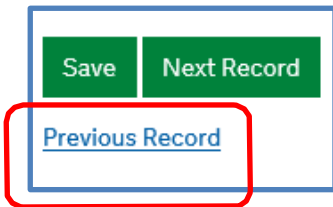
You can move from section to section or record to record within each section. Select **Edit** at the start of each section, and you will go to the first record of the section. You can also go to individual lines by selecting **Edit**.

GAG (excluding 16 to 19 allocation and student service grant) (102)	0	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Student services grant (academy post-16 bursary funding) (103)	0	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit

If you enter the figures in the individual record and then select **Save**, it will take you back to the main section; if you enter figures and then select **Next Record**, it takes you to the next line to be completed.



Selecting **Previous Record** takes you back to the previous record in the section.



Screen refresh

When information is uploading to the system, the screen will go grey and there can be a 10 second or so delay. This is normal because of the amount of information being processed. Please wait for the next screen or information to load: you will receive an error message if there is a problem.

Auto-calculate

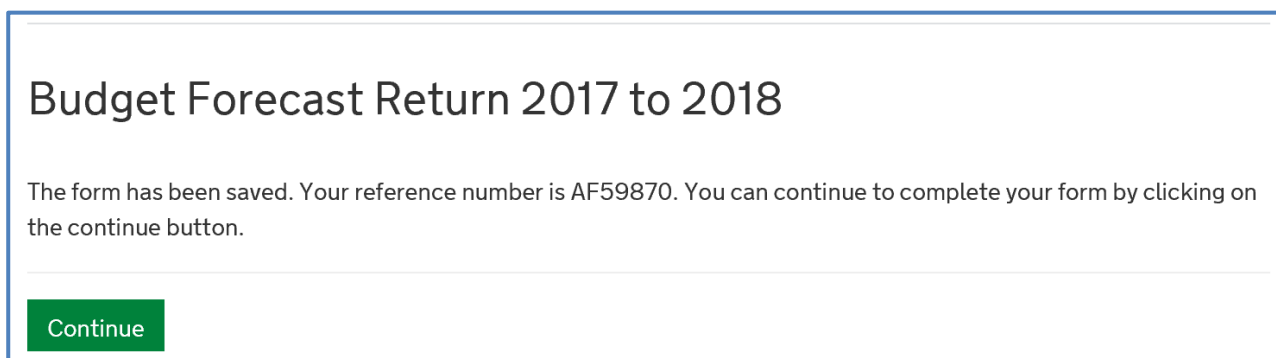
When you enter figures in the first line of any section, if you then save and return to the main screen, **the figures will not initially auto-calculate in the totals at the end of the section. To resolve this, or other occurrences where the totals do not update, trusts should try the following before contacting the ESFA to report an issue**

- Navigate to another section of the return and then back to the original screen
- Ensure 'save' has been clicked at the end of the table in question, log out of the form and log back in again.

Final figures and information on the printable pdf document will be correct.

Saving the return

You can **Save** the return at any stage, and will see a notification that confirms this. You can either select **Continue** to complete the return, or exit from the system. After exiting, you will have to login again. The information you have entered will be saved and you can continue completing the return.

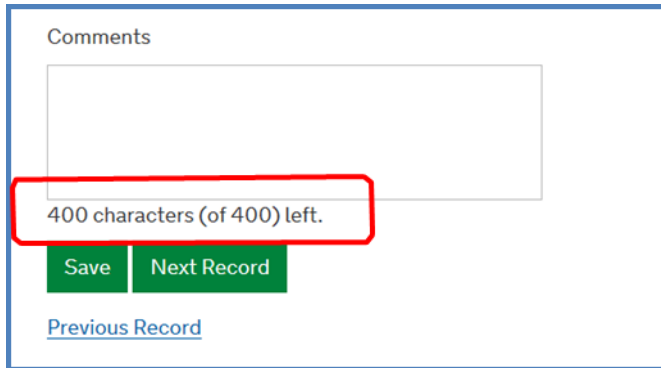


Entering information

Throughout the return all monetary balances should be entered in round £000s, not pounds and pence. For example, you should input an amount of £21,471.23 as 21 and £10,891.25 as 11.

At the end of each record line, you can insert any relevant **Comments**. Note that the 400 character limit shown includes spaces. You will see a countdown of the characters available to you as you enter comments.

You have the option to enter comments against lines if you wish to supply supplementary or clarifying information.



The screenshot shows a web form titled "Comments". It features a large text input area. Below the input area, a red rectangular box highlights the text "400 characters (of 400) left.", indicating the character limit. At the bottom of the form, there are two green buttons labeled "Save" and "Next Record", and a blue link labeled "Previous Record".

The numbers in brackets on each line (below is an example in the revenue income section) refer to the numbering of the lines in the workbook that you will have used to gather the information before filling in the return. The red asterisk next to the column headers denotes that these are mandatory fields that must be completed. Remember the fields are all filled in with zeroes (0) anyway.

[Previous submission](#)
[Organisation details](#)
[Revenue income](#)
[Revenue expenditure](#)
[Capital income](#)

[Capital expenditure](#)
[Revenue totals](#)
[Capital totals](#)
[Other items](#)
[Reserves](#)
[Validation](#)
[Your details](#)

Budget Forecast Return 2017 to 2018

Revenue income

	Actuals Sept 16 to Mar 17 (£000)*	Forecast Apr 17 to Aug 17 (£000)	Total 16 to 17 (£000)*	Forecast Sept 17 to Mar 18 (£000)*	Forecast Apr 18 to Aug 18 (£000)	Total 17 to 18 (£000)*	Valid	
Rates reclaim (101)	6	9	15	0	0	0	<input checked="" type="checkbox"/>	Edit
General Academy Grant (GAG) (excluding Student Service Grant) (102)	2225	3115	5340	0	0	0	<input checked="" type="checkbox"/>	Edit
Student Services Grant (Academy Post 16 Bursary Funding) (103)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Start-up grants (105)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Pupil Premium & Service Premium (108)	185	253	438	0	0	0	<input checked="" type="checkbox"/>	Edit
Pupil number adjustment (132)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit

Error messages

If you enter an incorrect figure (one with decimal points, for example), you will see an error message in the main section and in the detail when you select the Edit button.

	Actuals Sept 16 to Mar 17 (£000)*	Forecast Apr 17 to Aug 17 (£000)	Total 16 to 17 (£000)*	Forecast Sept 17 to Mar 18 (£000)*	Forecast Apr 18 to Aug 18 (£000)	Total 17 to 18 (£000)*	Valid	
Rates reclaim (101)	6	9	15	8.1	9	17	<input checked="" type="checkbox"/>	Edit
General Academy Grant (GAG) (excluding Student Service Grant) (102)	2225	3115	5340	0	0	0	<input checked="" type="checkbox"/>	Edit

Budget Forecast Return 2017 to 2018

Rates reclaim (101)

Please enter all amounts to the nearest £1000. So if your answer is £5000, enter 5.

Actuals Sept 16 to Mar 17 (£000) *

Total 16 to 17 (£000) *

Forecast Sept 17 to Mar 18 (£000) *

Please enter only whole numbers (no decimals)

Error messages can relate to numbers or characters. Numbers should be entered as whole numbers.

1.9 Printing the return

In the Your details section, there is the option to print an Adobe .pdf version of the return. This contains full details of the figures you have entered, comments you have made, and responses to validation queries. We strongly suggest that you take advantage of this function. **Depending on the internet browser you use, the printable output may be temporarily stopped by a 'pop-up blocker' that requires you to click 'allow' in order to proceed.**

1.10 Submitting the return

When you have completed the return and the declaration at the end, select Submit and the return will be submitted.

The person completing the return and the accounting officer (if different from the submitter), will receive a confirmation email so please ensure you enter your email addresses carefully.

A copy of the return will be attached to the email.

You will not be able to edit your return once you have submitted it, so please ensure you have completed it fully before you select Submit.

2 Budget forecast return– sections

2.1 Introduction

There are up to 12 sections in the return as follows:

- Previous submission (will only appear for trusts that have prepopulated their return from the previous BFRO)
- Organisation details
- Revenue income
- Revenue expenditure
- Capital income
- Capital expenditure
- Revenue totals
- Capital totals
- Other items
- Reserves
- Validation income
- Your details

Previous submission	Organisation details	<u>Revenue income</u>	Revenue expenditure	Capital income		
Capital expenditure	Revenue totals	Capital totals	Other items	Reserves	Validation	Your details

2.2 Finance Questions

Trusts that have prepopulated the return (as per section 1.6) or started with a blank form (as per section 1.7) will now complete the remainder of the return in the same way.

You will be asked a number of qualifying finance questions. The answers you give to these questions will determine what questions you see in the full return, for example, if you have no overdrafts, you will not be presented with questions about overdrafts.

Finance questions

Do you have any provisions (excluding pension liability)? *

yes no

Do you have any loans? *

yes no

Do you have PFI? *

yes no

Do you have any investments? *

yes no

Do you have any overdrafts? *

yes no

Do you have any deficits? *

yes no

Save

Continue

2.3 Sign convention

The BFR sign convention follows the normal financial statements sign convention; both income and expenditure are entered as positive figures with the exception of negative figures stated in the BFR workbook guide 2.3.

2.4 Guidance for various sections

2.4.1 Revenue

DfE Revenue Grants income (lines 101-199)

Please include all DfE revenue grants funding receivable in the period, broken down into the various ESFA funding streams including new funding streams for September 2016 to August 2018.

For the September 2016 to August 2017 academic year:

- update/input the September 2016 to March 2017 actuals; this input is not required for academies opening on or after 1 April 2017
- the April 2017 to August 2017 actuals will automatically be populated and no input is required
- update/input the year-end actuals

For the September 2017 to August 2018 academic year:

- input the September 2017 to March 2018 forecast
- the April 2018 to August 2018 forecast will automatically be populated and no input is required
- input the year-end forecast

After you save the above entries the April to August period for both years will be calculated based on the entries you have made.

- **Lines 101 to 199 (column C)** – include ESFA revenue grants received or receivable for the September 2016 to August 2017 academic year, and where applicable for the September 2017 to August 2018 academic year, including any post-16 allocations. Please note that you will need to gross up the GAG line to reflect the grant expected before any deduction for RPA (Risk protection agreement) is made.
- **Line 108 Pupil Premium & Service Premium** – do not include any looked after children pupil premium allocations as this is funding provided by local authorities and should be included within line 200.
- **Line 135 Other DfE/ESFA grants** – include any remaining non-GAG grants receivable for the September 2016 to August 2017 and September 2017 to August 2018 academic years not included in lines 101 to 138.

Other Revenue Income (lines 200 to 250)

- **Line 200 local authority revenue income** – include all revenue income received or receivable from local authorities, but exclude revenue surplus transfers from predecessor local authority maintained schools on conversion.
- **Line 205 other government grant revenue income** – include all revenue grants receivable from other government sources (ie excluding DfE, other bodies within the DfE family, ESFA and local authority) that are not included in the lines above. This should include, but is not limited to, grants receivable from 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.
- **Line 210 grants from non-government bodies** – include all revenue grants received from non-government sources.

- **Line 211 income from trading activities** – include all revenue received from trading activities such as hall hire, catering, rental income, and insurance claims.
- **Line 212 revenue surplus transfer of an existing academy into the trust** - include all revenue surplus received or receivable following the transfer of an existing academy, i.e. surpluses received from another academy trust as a result of the transfer **excluding** pensions and fixed assets.
- **Line 215 revenue surplus transfer to academy on conversion** – include all revenue surplus received or receivable on conversion from local authorities, i.e. surpluses received from local authorities on conversion **excluding** pensions and fixed assets.
- **Line 220 other income (other)** - include any other revenue income not covered by the above categories e.g. donations, business sponsorship, parental contributions, investment income, payments from HMRC under the new tax-free childcare scheme etc.

Transfers between Revenue from Capital (line 255)

Trusts should calculate a net transfer between revenue and capital. Transfers from revenue to capital will include the planned use of reserves, or revenue income, on capital items. Transfer from capital to revenue may include the use of grants on premises maintenance items, where this is specifically allowed. This line links to line 585 (transfers between revenue from capital) and will be automatically populated.

Proportion of revenue income that will come from a public body (line 299)

Trusts are required to estimate the proportion of their total revenue income (line 298) that has been provided by a public body. This will include the ESFA, other government departments, local authorities and other academies. This figure is required to be a **percentage** and as most trust income comes from public bodies it should be a large percentage.

Revenue Expenditure (lines 310 to 430)

- **Line 310 wages and salaries** – include the full costs of employment for staff employed directly/indirectly by the trust including gross pay, bonuses, overtime, allowances, maternity and sick pay. Also include supply costs where they are paid through the trust payroll, i.e. directly to the individual, not to an agency.
- **Line 311 social security costs** - include the employer's national insurance and any costs of the apprenticeship levy.
- **Line 320 pension cost: teaching staff** – include the superannuation contributions relating to teaching staff, i.e. staff members in the teachers pension scheme including those on the leadership pay scale. It should include actual employers pension contribution.
- **Line 325 pension cost: non-teaching staff** – include the superannuation contributions relating to non-teaching staff, i.e. staff members in the local government pension scheme. It should include actual employers pension

contributions and any payments to address the deficit on the LGPS fund, but not include any change in the value of the deficit calculated under FRS102.

- **Line 330 – other staff costs** – include any indirect staffing costs such as training and development, staff travel, childcare vouchers and DBS checks.
- **Line 378 non-staff costs** – include any other revenue expenditure not covered by the above categories e.g. costs of all educational and non-educational supplies and services, staff supply costs paid to agencies, RPA contributions, revenue impact of an academy transferring out of the trust, bank charges and interest, in-year loan repayments, such as Salix loans etc.
- **Line 410 balance b/fwd from previous period** – Input the closing balance of revenue funds from previous financial year. **Please note that this field does not prepopulate from the BFRO so needs to be entered.** If the trust submitted an August 2016 accounts return covering the same academies as covered by the budget forecast return, then the amount entered into this cell should agree to the sum of “Endowment Fund”, “Restricted Income Fund”, and “Unrestricted Fund” in the Balance Sheet Summary of the August 2016 accounts return..
- **Line 430 balance c/fwd to next period** – this is an automatic sum of lines 400 and 410.

2.4.2 Capital

The capital section of the form is designed to capture the various types of capital funding received by a trust and what they are spent on. It is not intended to replicate a trust balance sheet.

DfE capital grants income (lines 510 to 540)

Include all DfE capital grants funding receivable in the period.

- **Line 510 ESFA devolved formula capital** – the total amount of respective capital funding grant receivable from ESFA.
- **Line 520 value of any capital donation of an asset from the ESFA for PSPB/Free Schools Programme** – include the value of any asset that has been transferred, or due to be transferred from the ESFA to the trust where the ESFA has procured the capital works centrally under the Priority Schools Building Programme (PSBP) or Free Schools Programme.
- **Line 530 other income – Capital** – include the amount of any capital grants received from the ESFA that is not included in lines 510 or 520, for example CIF/SCA funding.
- **Line 540 other DfE family capital grant** - include other capital grants paid directly to the trust by the DfE or other DfE-sponsored bodies for new buildings and other major capital projects.

Other capital grants income (lines 560 to 571)

- **Line 560 local authority capital income** – include any local authority capital funding receivable.

- **Other capital income (lines 570 to 571)** – include all other capital income broken down into the following categories. Please note the 2016/17 values for these rows do not prepopulate from the BFRO:
 - **Line 570 non-governmental capital income** – include:
 - voluntary, private capital income or other capital funding
 - donations dedicated for use as capital funds. These should include all capital donations from private sources under the control of the trust and available for its purposes
 - all capital donations payable into endowment funds arising under a deed of gift with a sponsor

 - **Line 571 other government grant capital income** – include any other government capital grants received, which are not included in the above lines. Please specify which government body the grants are from in the comments column.

- **Disposal proceeds (lines 581-583)** – include the cash value of proceeds from the disposal of assets in the following categories:
 - Line 581 land and buildings
 - Line 582 other fixed assets
 - Line 583 intangible fixed assets

Transfer to Revenue from Capital (line 585)

Trusts should calculate a net transfer between revenue and capital. Transfers from revenue to capital will include the planned use of reserves, or revenue income, on capital items. Transfer from capital to revenue may include the use of grants on premises maintenance items, where this is specifically allowed. This line links to line 255 (transfers between revenue from capital), which will automatically be populated from the entry on this row.

Capital Expenditure (lines 601 to 680)

Trusts should note that the 2016/17 values for these rows do not prepopulate from the BFRO.

- **land and buildings additions (lines 601-620)** – include cost of land acquisition including fees and charges related to the acquisition, cost of acquiring existing buildings, including fees and charges related to the acquisition, cost of new construction, including fees, cost of conversions and renovations and cost of extension to existing premises. This needs to be broken down into the following categories:

- **Line 601 funded by ESFA grants**
- **Line 605 donated to the trust by the ESFA** - include the value of any asset that has been transferred, or due to be transferred from the ESFA to the trust where the ESFA has procured the capital works centrally under the Priority Schools Building Programme (PSBP) or Free Schools Programme
- **Line 615 funded by other capital grants**
Line 620 funded by reserves – including other revenue sources
- **Line 630 intangible assets additions** – include any intangible assets which are non-monetary assets are without physical substance and identifiable. Intangible assets meeting the relevant recognition criteria are initially measured at cost, subsequently measured at cost or using the evaluation model, and amortised on systematic basis over their useful lives.
- **other fixed assets additions (lines 636-638)** – include cost of other fixed assets acquisition. These fixed assets include items like furniture and equipment, computer equipment, motor vehicles, assets under construction, etc. This needs to be broken down into the following categories:
 - **Line 636 funded by ESFA grants**
 - **Line 637 funded by other capital grants**
 - **Line 638 funded by reserves** – including other revenue sources
- **Line 670 balance b/fwd from previous period** – input the closing balance of capital funds from previous financial year. **Please note that this field does not prepopulate from the BFRO so needs to be entered.** If the trust submitted an August 2016 accounts return covering the same academies as covered by the budget forecast return, then the amount entered in this cell should agree to the “Fixed Asset Fund” less “Tangible assets” and “Intangible assets” in the Balance Sheet summary of the August 2016 accounts return.
- **Line 680 balance c/fwd to next period** – no input required

2.4.3 Other Items

Other Items (lines 700 to 789)

Normal asset and liability sign convention should be followed: net assets as positive numbers and net liabilities as negative numbers.

Cash as at (lines 700 to 701) – include cash information broken down into the following categories:

- **Line 700 cash at bank and in hand** – include all bank balances and cash balances, please specify the liquid cash balance
- **Line 701 overdrafts** – include any bank or other overdrafts

Line 710 gain/loss on disposal of fixed assets – deduct the carrying amount of the asset and related selling expenses from the proceeds of the disposal.

Depreciation (lines 715 to 717) – include all depreciation charges broken down into the following categories:

- **Line 715 buildings** - include depreciation charges for buildings only, excluding depreciation relating to donated or other buildings during the year
- **Line 716 other assets donated** – include depreciation charges for donated assets
- **Line 717 other assets owned** – include depreciation charges for other assets, excluding buildings or donated assets

Trusts should note that only the depreciation values are required, there is no requirement to disclose the value of assets, including buildings.

Investments (lines 725 to 730) – include all investments broken down into the following categories:

- **Line 725 investments** - include all investments
- **Line 730 investment liquidations** – include cash or cash equivalents received as a result of investment liquidations

Provisions excluding pension liabilities (lines 735 to 739) – provisions are created where the trust has a known event in the future that will create a liability for the trust, but does not have certainty of the data or the actual value. An example of this would be an announcement of a future severance scheme. This section should include all provisions (excluding pension liabilities) broken down into the following categories:

- **Line 735 opening provision** – include closing provision balance from previous financial year. **Please note that this field does not prepopulate from the BFRO so needs to be entered.** No other input required.
- **Line 736 provisions creation / increase** – include any new provisions that have been created or increased in the year;
- **Line 737 provisions release** – include any reductions to the value of the provisions in the year. No other input required.
- **Line 738 provisions in year utilisation** – include any payments made out against the provisions in the year. No other input required.

Note – amounts entered in the provisions section (lines 735 to 736) must be entered as **positive** values. Lines 737 to 738 must be entered as **negative** values. If an amount is entered in provisions, then an explanation in the comments box is required.

Loans as at (lines 780 to 789) – include information on loans broken down into the following categories:

- **Line 780 opening outstanding loans** – include the value of any closing loans balance outstanding from previous financial year. **Please note that this field does not prepopulate from the BFRO so needs to be entered.**
- **Line 785 increase / decrease in outstanding loans** – include the value of any increase or decrease in outstanding loans. Please specify in the comments box to whom the loans relate, the amounts specific to each, whether transferred on conversion, reason for loan and duration of loan.

Capital transfers and conversions (lines 572, 573 and 639)

- **Line 572 capital assets transferred to academy on conversion** – include the value of capital assets and liabilities received or receivable on conversion from local authorities on conversion
- **Line 573 capital assets transferred of an existing academy into the trust -** – include the value of capital assets and liabilities received or receivable following the transfer of an existing academy from another academy trust
- **Line 639 capital assets transferred of an existing academy out of the trust -** – include the value of capital assets and liabilities paid or payable following the transfer of an existing academy to another academy trust. The value of any amount paid or payable should be entered as a negative value.

Creditors and Debtors

Trusts that submitted a BFRO return in May 2017 may recall that creditor and debtor values as at 31 March were required as part of that submission. There is no requirement to update this data as part of the BFR process, so these tables are excluded from this return.

2.4.4 Reserves per academy (MAT only)

This section is to be completed by MATs by separately reporting revenue reserves (do not include endowments, pensions and capital reserves) information for each academy included within the return.

MATs will be required to provide an explanation if any of its academies are carrying a negative reserve balance along with the plan of action to bring the deficit fund to surplus. You can collect this information in the comments section of the worksheet and copy it across onto the online form.

Line 1000 centrally held reserves (MATs only) – use to identify centrally held reserves.

[Previous submission](#)
[Organisation details](#)
[Revenue income](#)
[Revenue expenditure](#)
[Capital income](#)

[Capital expenditure](#)
[Revenue totals](#)
[Capital totals](#)
[Other items](#)
[Reserves](#)
[Validation](#)
[Your details](#)

Budget Forecast Return 2017 to 2018

Reserves

	Balance b/fwd at 1 Sept 16 (£000)*	Balance b/fwd at 1 Apr 17 (£000)*	Forecast c/fwd at 31 Aug 17 (£000)*	Forecast c/fwd at 31 Mar 18 (£000)*	Forecast c/fwd at 31 Aug 18 (£000)*	Valid	
Corpus Christi RC Primary School (800)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Sacred Heart Primary School (801)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Alphonsus' RC Primary School (802)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Augustine's RC Primary School (803)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Bernadette's RC Primary School (804)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Clare's RC Primary School (805)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Edward's RC Primary School (806)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Gerard's RC Primary School (807)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Joseph's RC Primary School (808)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
St Thomas More RC Primary School (809)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Trinity Catholic College (810)	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
	Balance b/fwd at 1 Sept 16 (£000)*	Balance b/fwd at 1 Apr 17 (£000)*	Forecast c/fwd at 31 Aug 17 (£000)*	Forecast c/fwd at 31 Mar 18 (£000)*	Forecast c/fwd at 31 Aug 18 (£000)*	Valid	
Centrally held reserves (1000)	0	699	704	607	442	<input checked="" type="checkbox"/>	Edit

[Save](#)

[Continue](#)

2.5 Validations

If information is entered into a cell that exceeds pre-set criteria, e.g. the amount of cash that is held per academy, then you will be asked to confirm that the information entered is correct in this validations section.

The validation may require a comment or confirmation of a yes or no answer.

[Previous submission](#) [Organisation details](#) [Revenue income](#) [Revenue expenditure](#) [Capital income](#)

[Capital expenditure](#) [Revenue totals](#) [Capital totals](#) [Other items](#) [Reserves](#) [Validation](#) [Your details](#)

Budget Forecast Return 2017 to 2018

Revenue totals

Please provide details on how and from where the April 2016 opening balance (410) has been derived *

400 characters (of 400) left.

For multi-academy trusts (MATs), the validation tests in the return will take into consideration the number of academies in the MAT. For example, if a validation threshold of £1,000 is set per academy, and you are submitting a return for a MAT with 4 academies, an entry below £4,000 will not require a response to a validation test

You will not be able to go to the **Your details** section of the form without having completed the validation section (if any validations have failed).

Budget Forecast Return 2017 to 2018

Revenue totals

Please provide details on how and from where the April 2016 opening balance (410) has been derived *

400 characters (of 400) left.

You must enter a value for this field

2.6 Your details

This is the final section of the return where you need to fill in the details of the person completing the return, and if this is **not** the accounting officer, you will also be asked to provide details of the accounting officer. The declaration asks for confirmation that the accounting officer, or the person submitting the return on their behalf, verify that the information is supported by appropriate working papers and is accurate and complete

Both the person completing the return and the accounting officer (if different) will receive an email when the return is submitted.

[Previous submission](#) [Organisation details](#) [Revenue income](#) [Revenue expenditure](#) [Capital income](#)
[Capital expenditure](#) [Revenue totals](#) [Capital totals](#) [Other items](#) [Reserves](#) [Validation](#) [Your details](#)

Budget Forecast Return 2017 to 2018

Your details

Title *

First name *

Surname *

Email address *

Are you the accounting officer? *

yes no



[Back](#)

You can see a printable version of the return as a .pdf including comments you have made, and responses to validation queries.

3 Queries and help

3.1 More information

Throughout the return, where more information is available; if you hover your mouse over the question mark icon, you will find a more detailed explanation.

	Actuals	Forecast	Outturn 15 to 16 (£000)*	Forecast Sept 16 to Mar 17 (£000)*	Forecast Apr 17 to Aug 17 (£000)*	Total 16 to 17 (£000)	Valid	
Land & buildings additions (600)	 0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Land & buildings disposals (net book value) (601)	 0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Other fixed asset additions (602)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Other fixed asset disposals (net book value) (603)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Intangible assets additions (604)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Intangible assets disposals (net book value) (605)	0	0	0	0	0	0	<input checked="" type="checkbox"/>	Edit
Total Capital Expenditure (650)	0	0	0	0	0	0		

3.2 Error messages

Error messages can relate to numbers or characters. Numbers should be entered as whole numbers.

Rates reclaim (101)

Please enter all amounts to the nearest £1000. So if your answer is £5000, enter 5.

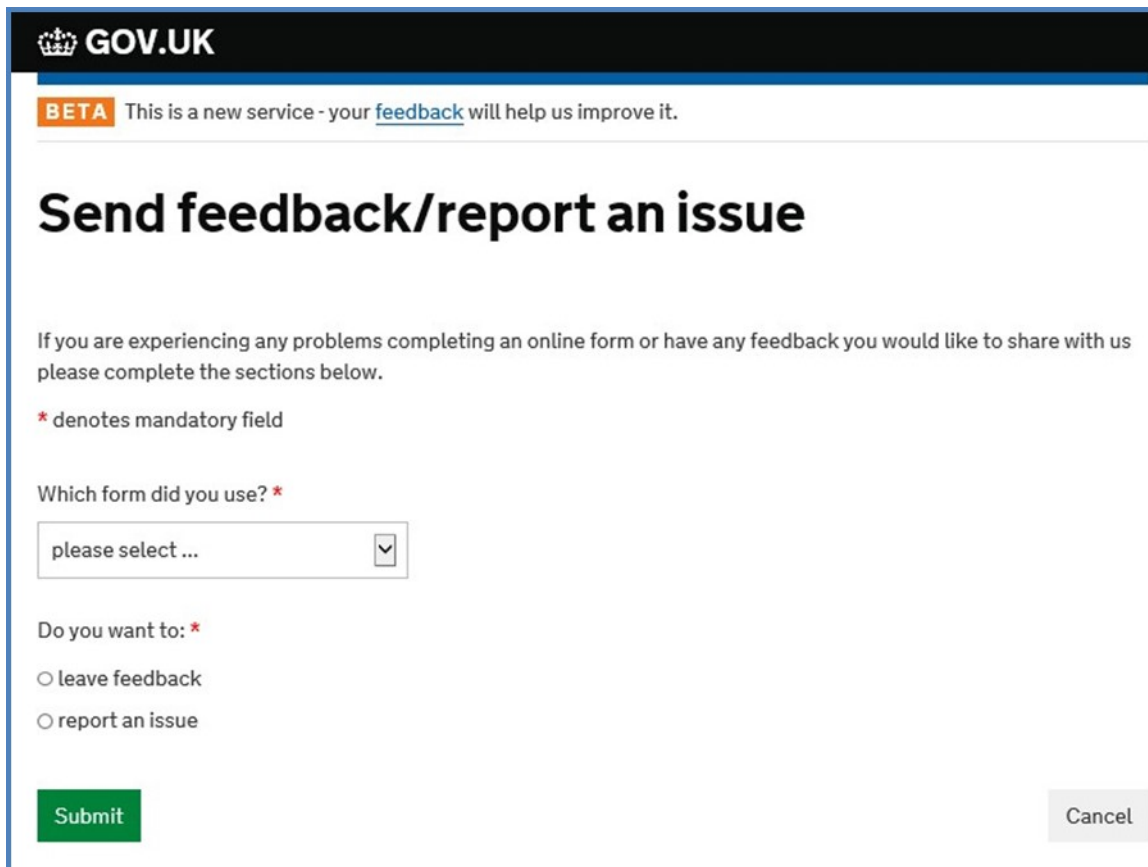
Actuals Apr 16 to Aug 16 (£000) *

Please enter only whole numbers (no decimals)

3.3 Sending feedback/report an issue

If you are experiencing any problems completing the budget forecast return then please contact us through the [ESFA enquiry form](#).

If you have any general feedback you would like to share with us, then please click on the orange BETA button at the top of the form, and you can leave feedback. Do not use this option for queries.



The screenshot shows a web form on the GOV.UK website. At the top left is the GOV.UK logo. Below it is a 'BETA' badge with the text 'This is a new service - your [feedback](#) will help us improve it.' The main heading is 'Send feedback/report an issue'. Below the heading is a paragraph: 'If you are experiencing any problems completing an online form or have any feedback you would like to share with us please complete the sections below.' A note states '* denotes mandatory field'. The first question is 'Which form did you use? *' with a dropdown menu showing 'please select ...'. The second question is 'Do you want to: *' with two radio button options: 'leave feedback' and 'report an issue'. At the bottom left is a green 'Submit' button, and at the bottom right is a grey 'Cancel' button.

Secure Access – signing in and creating new accounts

How to sign into an existing account

If you have previously completed a BFR, or a land and buildings form, or the Budget Forecast Return: Outturn (BFRO) you can use your existing account.

Once you have selected the link to create a prepopulated BFR (section 1.6) or a blank BFR (section 1.7) you will see the following log-in screen.

Before you begin

Sign up for an account with the Department for Education. Creating an account will save you time as it will allow the system to auto-complete your contact information when completing forms. It will also give you the ability to save information at any point.

[Sign up now](#)

[Log in](#)

[or, continue without an account](#)

Enter your email address and password and **Sign in**.

Log In

Email address

Password

[Forgotten Your Password?](#)

How to create new account

If you don't have an account select **Sign up now** on the first screenshot above, enter your email address and a password (and confirm it) and follow the instructions on screen for creating an account.

Registration

Email *

Password *

Confirm Password *



Education & Skills
Funding Agency

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