



Department
for Education

Income and expenditure in academies in England: 2011/12 (Experimental statistics)

User guide

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Introduction

We have published 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.

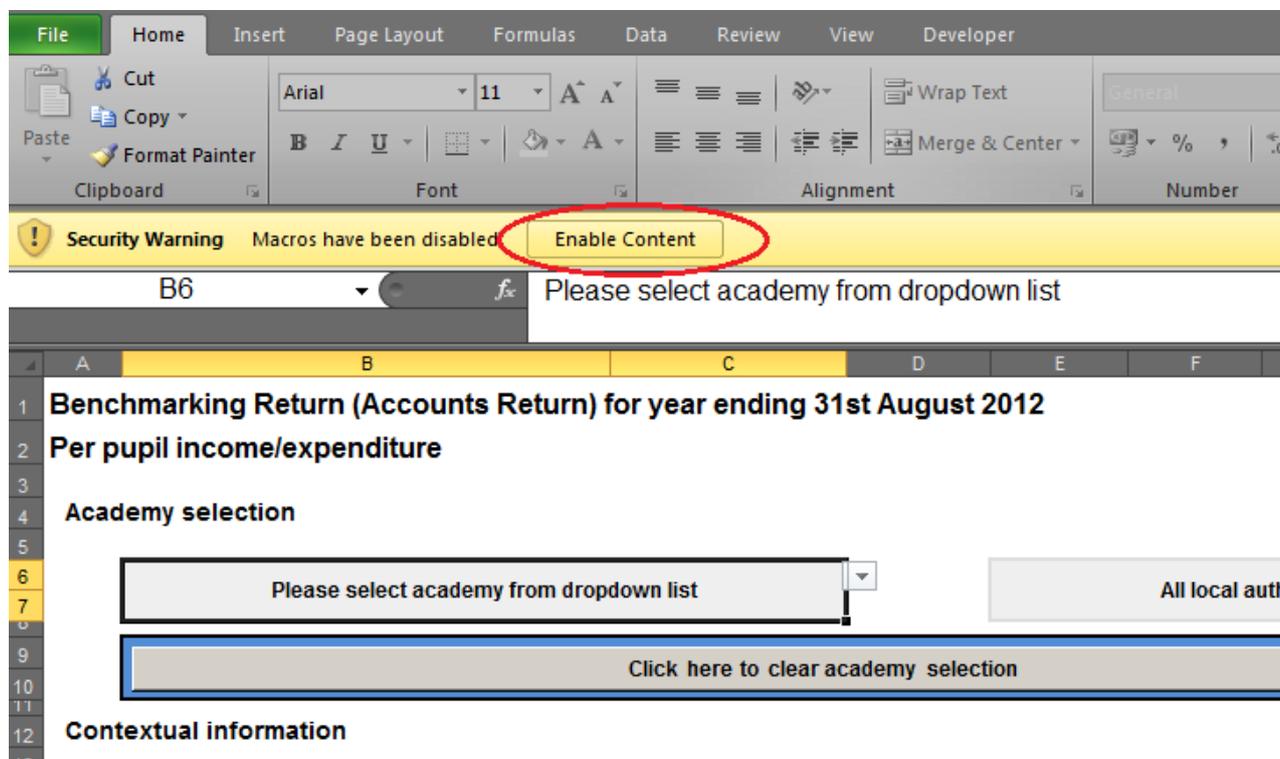
This publication shows, for each academy, the £ Per Pupil income and expenditure for the year and is provided to the Education Funding Agency (EFA) by academies. Academies that opened/converted after September 2011 and provided a return of less than 12 months have not been published.

Alongside this user guide, 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, this user guide was also published in order to assist with the use of the Excel workbook.

Using the Excel workbook

When opening the Excel workbook please ensure Macros are enabled for maximum functionality. This can be done by selecting 'Enable Content' as seen below:



'Academy-Selection'

This sheet has been designed to replicate the layout that a LA-Maintained school would see on the Performance Tables for Consistent Financial Reporting (CFR) (£ Per Pupil).

Firstly, always ensure the cell you are selecting from is highlighted when you select the drop down menu. i.e. if you want to select an academy or Multi Academy Trust you need to highlight the relevant cell before choosing the drop down menu - the default text in this cell is 'Please select academy from dropdown list'. If you first want to subset by local authority (or just see Multi Academy Trusts) you need to highlight the relevant cell before choosing the drop down menu - the default text in this cell is 'All local authorities'. You can then see the academies in your chosen authority (or a list of Multi Academy Trusts) by highlighting the relevant cell before choosing the drop down menu. Again, the default text in this cell is 'Please select academy from dropdown list'.

At any stage you can click the 'Click here to clear academy selection' box to remove any selections you have made and start the process again (Macros must be enabled – See above).

Once an academy has been selected, the corresponding contextual information and £

Per Pupil income and expenditure figures will be populated, as will a link to the academies performance tables page.

For 58 Multi Academy Trusts (those with no part-year openers) we were able to calculate £ Per Pupil figures but for the other 37, where there were part-year openers we were not able to do so. Further information can be found in the technical notes section.

‘Benchmarking-Selection’

This sheet and the ‘Benchmarking Set’ sheet have been designed to replicate as much of the functionality available to an LA-Maintained school on the Schools Financial Benchmarking website for CFR (£ Per Pupil).

You first need to make an academy selection from the ‘Academy-Selection’ sheet. If you have not made a selection then you will be prompted to either make a selection by clicking on the ‘Click here to go back to academy selection’ box or input your own template data by clicking on the ‘Click here to input your own template data for benchmarking’ box (Macros must be enabled to select either – See above). Either box can also be used regardless of whether you have already made a selection from the ‘Academy-Selection’ sheet.

Note: Should you choose to input your own template data by clicking on the ‘Click here to input your own template data for benchmarking’ box, then you will be brought to a separate screen where you can input your own template data. Once you’re done you can choose to click on the ‘Click here to load template data and go to Benchmarking’ box to load the data and go to benchmarking selection or the ‘Click here to cancel and go back to academy selection’ box to cancel and go back to academy selection.

The academy you have previously selected will have its contextual information populated in the ‘Academy for Benchmarking’ table towards the top of the sheet. You can then use this information to determine which characteristics you would like to benchmark against. However, if you have chosen to input your own template data then all of the contextual information will be shown as ‘n/a’. You can still benchmark as above by just having the characteristics you would like to benchmark against in mind. The “Benchmarking Set” Selection table below will include all the information for every other academy. Filter the academies in the table using the column headings, until you are happy that the remaining academies are those which you would like to benchmark against. Any column can be filtered and used to select those academies you wish to benchmark against.

The maximum number of academies available for benchmarking is 30 (including your selection). If you have not selected your benchmarking set from the ‘Benchmarking – Selection’ page or your benchmarking set is larger than 30 then, in addition to your selection, the first 29 academies in the “Benchmarking Set” Selection table will be used.

Once you are happy with your selection, click on the 'Click here once you're happy with the selection of academies that you have made' box (Macros must be enabled – See above).

Benchmarking is not currently available for Multi Academy Trusts.

'Benchmarking Set'

This sheet and the 'Benchmarking-Selection' sheet have been designed to replicate as much of the functionality available to an LA-Maintained school on the Schools Financial Benchmarking website for CFR (£ Per Pupil).

You first need to make an academy selection from the 'Academy-Selection' sheet and select your benchmarking set from the 'Benchmarking-Selection'. Again, if you have not made an academy selection then you will be prompted to do so by clicking on the 'Click here to go back to academy selection' box (Macros must be enabled – See above). This box can also be used regardless of whether you have already made an academy selection.

If you have not selected your benchmarking set from the 'Benchmarking – Selection' sheet but you have selected an academy from the 'Academy-Selection' sheet then, in addition to your selection, the first 29 academies in the "Benchmarking Set" Selection table will be used. If you have not made a benchmarking selection then you can do so by clicking on the 'Click here to go back to benchmarking selection' box (Macros must be enabled – See above).

Provided you have followed all of the above, the Benchmarking Population Table and Charts will now be populated with all of the required information, allowing an academy to compare their £ Per Pupil income and expenditure against other academies in their selected benchmarking group.

If you want to print in an optimised form then you can choose to print the tables and charts by selecting either of the 'Print Table' or 'Print Chart' boxes (Macros must be enabled to select either – See above). This will take you to a print preview of the tables/charts, which has been optimised for easy printing.

'Academies-Secondary'

£ Per Pupil income and expenditure figures and contextual information for all secondary academies presented in a single table, alongside relevant secondary medians.

‘Academies-Primary Only’

£ Per Pupil income and expenditure figures and contextual information for all primary academies presented in a single table, alongside relevant primary medians.

‘MATs’

£ Per Pupil income and expenditure figures and contextual information for all MATs, where available, presented in a single table.

‘RawData’

Income and expenditure data as submitted by academies as part of the Benchmarking Return – Accounts Return for 2011/12.

Frequently asked questions

What is the data you have published?

We have published 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. The publication includes data for 1025 individual academies and 96 Multi Academy Trusts (MATs), themselves covering a further 386 academies.

Why are you publishing this data?

We are publishing this data as part of the Coalition Government's data transparency agenda. This Government wants to make data more accessible to the general public and so we are publishing it in a clear and simple format. In addition, we are publishing the raw data file so that users can further analyse the data themselves.

What do you want people to do with it?

By publishing easy to understand school expenditure data alongside attainment data we help schools to see if they are delivering value for money and equip parents with the information they need to ask questions of schools. Through publishing academies' data we want to encourage people – and academies themselves – to look at their spending, including that spending compared to other academies, so that they can ask questions about spending decisions and identify areas where there is scope to improve value for money.

So can we compare the spending of maintained schools and academies?

Caution should be used when making any comparisons as fundamental differences remain between the Benchmarking Return for academies and Consistent Financial Reporting (CFR) for maintained schools. The data is not directly comparable for a number of reasons, including:

- The CFR relates to funding allocated and spent within a standard financial year – April to March. Academies, and the Accounting Return, report 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.

What does FSM mean?

FSM stands for Free School Meals. Pupils are entitled to Free School Meals if their parents qualify for certain benefits such as income support and job seekers allowance. For this reason, it is often used as an indicator of deprivation and schools with similar proportions of pupils eligible for FSM can be considered to be similar.

Why do Free School Meals matter?

There is a strong link between FSM eligibility and attainment – pupils eligible for FSM underachieve compared with their non-FSM peers at every Key Stage. Usually schools with higher numbers of FSM pupils have higher levels of per pupil funding. The Government believes that it is right that schools with deprived pupils receive more funding so that they are able to give those pupils the support they need to reach their potential.

We have grouped academies into three bands according to the percentage of pupils eligible for FSM, so that people can make fair comparisons between academies. 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, and academies with high FSM have greater than or equal to 35.1% of pupils eligible.

Why have you separated academies in London and academies not in London?

We have grouped academies into London and Non London based on their location, so that people can make fair comparisons between academies. Maintained schools and academies in London have to pay higher teacher salaries and many other costs are higher than elsewhere in the country. Therefore, it is not fair to compare what academies in London spend with what academies outside London spend.

Why isn't my academy's data in the published tables?

There are several reasons why this might be the case:

- If your school opened/ converted to academy status part way through the academic year 2011/12, it will not be included as we have only published data for academies with 12 or more months of income and expenditure recorded in their Benchmarking Return (Accounts Return).
- If your academy is part of a Multi Academy Trust it will be included in the overall Benchmarking Return, submitted by your academy trust (see the 'MATs' Sheet).
- If your academy is part of a Multi Academy Trust, and you or another academy joined the trust during the course of the academic year 2011/12, we have not published the £ per pupil data for the academy trust. This is because the £ per pupil figures would include part-year data which would distort the figures. You can still find the totals for your academy trust in the 'RawData' spreadsheet.

What is a median?

The median is calculated by ordering the figures in each category in ascending order and selecting the middle value. For example, if you have 7 items: £2, £3, £5, £7, £8, £9, £10, the median is the 4th item, £7. We use the median instead of the mean so that very high or very low figures do not skew the data.

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.

If I add together the 'Income' lines and the 'Expenditure' lines and subtract one from the other do I get the balance at the end of the year?

No. Although wherever possible we have excluded capital items, some capital grants, capital funds and/or capital donations may be included as income. On the expenditure side, only revenue spending should be recorded but academies can use revenue funding for capital spend, in which case this spending will be excluded. Therefore, subtracting expenditure from income will not provide an accurate balance. We do not include balances in the maintained schools' spend per pupil tables.

What does 'SUPP' mean in the tables?

'SUPP' indicates that the figure has been suppressed. We have suppressed some spending figures to ensure that the salaries of individual members of staff are not disclosed in the publication. See the Technical Notes section in the Statistical First Release for further information.

What is included in each income and expenditure category?

The Benchmarking Return now includes 17 revenue income and 34 revenue expenditure categories.

The detailed definition of every income and expenditure category included in the Benchmarking Return for 2011/12 is available in **Annex A** of the Statistical First Release.

Detailed information on how the 17 revenue income and 34 revenue expenditure categories are grouped into the 2 income fields and 12 expenditure publication groups is available in **Annex B** of the Statistical First Release.

What was updated in the release between the original publication (16th July 2013) and the re-publication (29th October 2013)?

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). 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, a small number of academies had outstanding queries on their data, where it was apparent that there had been a problem with the return. It was decided that it would be unwise to publish data with outstanding issues and data for these academies would be removed. These issues have now been resolved and this publication has been updated to include these academies.

Additionally, we have taken the opportunity to refine the spreadsheet following user feedback. Additional functionality includes:

- More interactive and user friendly menus;
- New ability to enter template data in order to allow academies to create artificial scenarios; and
- Improved printing functionality.

Consultation and Queries

User Consultation

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

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

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