



Department
for Education

Income and expenditure in academies in England: 2015 to 2016

Methodology document for SFR 32/2017

July 2017

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About this release

This document provides an overview of the data used in the production of the Income and expenditure in academies in England: 2015 to 2016 release.

It provides information on the data sources, their coverage and quality and explains the methodology used in producing the data.

It is based on the Office for National Statistics' [guidelines for measuring statistical quality](#).

Feedback

We are changing the way our releases look and welcome feedback on any aspect of this document at: afb.benchmarking@education.gov.uk

About the output

This section contains general information about the data reported in this publication.

Punctuality

The proposed month of publication is announced on gov.uk at least twelve months in advance and precise dates are announced at least four weeks prior to publication. In the unlikely event of a change to the pre-announced release schedule, the change and the reasons for it would be announced.

The figures in this publication are initially available internally approximately six weeks before the publication date. The pre-announced publication date is chosen in order to allow enough time to produce and quality assure all the tables in the release, but ensure that the data is still as current as possible and relates to the previous academic year.

Content of the main tables

No changes have been made to the format of the tables this year. This is in order to maintain a level of consistency in the data, having made changes in previous years. Therefore, the main tables cover the following:

- Single academy trust figures (given as both raw data and at a per pupil level) for those academies open for the whole of the 2015/16 academic year. Raw data is also given for those academies which opened part of the way through the year whose accounts return therefore did not cover a full 12 month period of income and expenditure.
- Multi academy trust (MAT) figures (given as both raw data and at a per pupil level) broken down to individual academy level. Individual academies within MATs which opened part of the way through the academic year also have raw data shown. Breakdowns for central MAT services which are not allocated to specific academies are also given in raw data format.
- MAT raw figures aggregated to trust level – i.e. a single set of income and expenditure figures for each multi academy trust.
- Median incomes and expenditures for single academy trusts by phase of academy.

Accuracy and reliability

Data coverage, quality and validation

Academy accounting officers were required to make an accounts return (which contains the Benchmarking Return) for 2015/16 to the Education Funding Agency (EFA) via their external auditors by 31 January 2017. The requirement only applied to those academies preparing annual financial statements for academic year ending 31 August 2016 (2015/16), where these financial statements relate to the academy's trading in that year and not to transactions by a predecessor school to the academy.

Benchmarking returns are completed at an academy trust level and so are reported for each individual academy unless part of a Multi Academy Trust (MAT). In this case, data is given for the MAT as a whole as well as for each academy within it. Academies submit data rounded to the nearest thousand pounds. Annex A maps the aggregation of information supplied in an academy's accounts return to the information displayed in the tables in this publication.

The Benchmarking Return (Accounts Return) was quality assured and where any anomalies were identified, the Education and Skills Funding Agency (ESFA) contacted the academy with an opportunity to resubmit their accounts return.

Academy trusts are responsible for providing accurate data in their Accounts Return to the ESFA. Wherever possible, the Department has published the data as produced and submitted by the academy trust.

There are no planned revisions to this Statistical First Release. However, if at a later date we need to make a revision, this will comply with the [Departmental revisions policy](#).

Disclosure Control

The Code of Practice for Official Statistics requires us to take reasonable steps to ensure that our published or disseminated statistics protect confidentiality.

The data published in this release does not reveal the identity of individuals or personal information. All data in this is publicly available in advance of this release as part of each academy trust's published accounts which are lodged with Companies House and available to view from their [website](#).

Accessibility

The Statistical First Release (SFR) text is published in pdf format so that it is accessible to all users irrespective of their choice of software. Care is also taken to ensure that the document meets accessibility guidelines. Key figures are highlighted in the SFR text which also draws out the key messages such as changes over time. Small tables or charts illustrating key figures are also included in the text.

The SFR is accompanied by formatted Excel tables with clear titles which allow users to find more detail than can be provided in the SFR text. Any important limitations or inconsistencies in the data are mentioned in footnotes so that users don't have to refer to the text or this document. Information about how each of the individual data items is aggregated to higher levels can be found in Annex A at the end of this document.

Definitions and coverage

Definitions Academy Trust (or Academy) – in this publication ‘Academy’ is used as a catch-all term for the following types of schools:

- Sponsored academies
- Converter academies
- Free schools
- University technical colleges
- City technology colleges
- Special academies
- Studio schools
- Alternative Provision academies and free schools

Single academy trust (SAT) - in a single academy trust, one school becomes an academy, or two schools combine to form a single academy.

Multi-academy trust (MAT) – this is where a group of schools is governed through a single set of members and directors. There are two forms of multi-academy trust:

- the group may be an existing academy chain which a school elects to join or which sponsors a school
- a number of schools come together to set up a new multi-academy trust with remit, governance and so on decided collectively.

Coverage All academy trusts (SATs and MATs) in England which submitted accounts returns for the year ending August 2016. Trusts which submitted accounts covering part of this period are also included, and where this is the case, these are specifically defined in the tables.

Financial data covers the period September 2015 to August 2016.

Uses and limitations of the data in this publication

Data Item	Uses	Limitations
Per pupil median income and expenditure	Gives an indication of an average income or expenditure per pupil in a given type of single academy trust.	Medians are only given for single academy trusts because some of an individual academy's expenditure within a multi academy trust will be handled by the trust itself. These median figures may not therefore be representative of all academies.
Total income and expenditure across all academies	This shows the income and expenditure distribution for academies for the 2015/16 academic year	These totals are difficult to compare to previous years' totals. This is because the academy population is changing each year with more and more schools becoming academies. When totals change (i.e. rise) from one year to the next it is more indicative of the changing academy population than it is indicative of changes to income and expenditure patterns of existing academies.

Further information is available

Figures for years from 2011/12 are available on the [department's website](#).

Get in Touch

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Annex A: Aggregation of income and expenditure categories

AR Line Name	Benchmarking Field	AR Code	Publication Grouping
Income Items			
Pupil Led Factors	I01	Pre-16 School Budget Share	Grant Funding
16-19 School Budget Share	I02	16-19 School Budget Share	
Pupil Premium	I03	Pupil Premium	
Education Services Grant	I04	Education Services Grant	
Rates Relief	I05	Other	
Academy Bursary Funding			
Teacher Threshold Grant			
Start-up grant A			
Start-up grant B			
Insurance			
Mainstream Grants			
Other EFA Revenue Grants			
DFE Family Revenue Grants	I06	Other DfE grants (Revenue)	
SEN	I07	SEN	
Other revenue local authority grants	I08	Other income (LA & other Government grants)	
Revenue government grants			
Government sources (non-grant)	I09	Government source (non-grant)	
Academies	I10	Academies	
Non-Government - Revenue	I11	Non- Government	
Income from facilities and services	I12	Income from facilities and services	Self-Generated Income
Other	I16	Other self-generated income - revenue	
Risk protection arrangement claims			
Voluntary Income	I17	Donations and/or voluntary funds - revenue	
Investment Income	I18	Investment Income	

Expenditure Items

Teaching Staff	E01	Teaching Staff	Teaching Staff
Receipts from supply teacher insurance claims	(-)I15	(minus) Receipts from supply teacher insurance claims	Supply Staff
Supply teaching staff	E02	Supply teaching staff	
Supply teacher insurance	E22	Supply teacher insurance	
Agency costs - teaching staff	E23	Agency supply teaching staff	
Education Support Staff	E03	Education Support Staff	Education Support Staff
Premises Staff	E05	Premises Staff	Premises (including Staff Costs)
Maintainence of Premises	E11	Maintainence of Premises	
Cleaning Costs	E12	Cleaning	
Water Rates	E13	Water and Sewerage	
Occupancy Costs	E16	Other Occupation costs	

Expenditure items continued

Administrative and clerical staff	E04	Administrative and clerical staff	Back Office (including staff costs)
Administrative Supplies - non educational	E28	Administrative Supplies - non educational	
Legal and Professional Fees	E25	Legal & Professional	
Auditor Costs - audit fees	E26	Auditor Costs	
Auditor Costs - other fees			
Catering income	(-)113	(minus) Income from catering	Catering
Catering Staff	E06	Catering Staff	
Catering costs	E24	Catering Supplies	
Other Staff	E07	Other Staff (includes Trade union facility time cover)	Other Staff Costs
Trade Union facility time cover			
Indirect employee expenses	E08	Indirect Employee Expenses	
Staff development	E09	Staff Development and Training	
Staff related insurance	E10	Staff Related Insurance	
Energy Costs	E14	Energy	Energy
Learning Resources (not ICT Equipment)	E18	Learning Resources (not ICT Equipment)	Learning Resources (not ICT Equipment)
ICT Learning resources	E19	ICT Learning resources	ICT Learning resources
Educational Consultancy	E21	Educational Consultancy	Education Consultancy
Rent	E15	Rent and Rates	Other Expenditures
Rates			
Examination Fees	E20	Examination Fees	
Other Insurance Premiums	E27	Other Insurance Premiums	
Risk protection arrangement fees			
Special Facilities	E17	Special Facilities	
Interest charges for Loan and bank	E31	Interest Charges for Loan and Bank	
Loan interest - paid to DFE family			
Loan interest - paid to others			
Other	E30	Other	
Travel and subsistence			
Central Recharges (MATs only)			
Direct revenue financing (Revenue contributions to capital)	E29	Revenue contributions to capital	
PFI Charges	E32	PFI Charges	



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Reference: [SFR 32/2016]



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