

Annex 7 – Glossary

Abbreviation or term	Description
16-19	Provision aimed at pupils aged 16-19. For the purpose of this report, statistics relating to 16-19 provision will be included within those for secondary schools, unless otherwise specified.
2019/20 and 2020/21	Academic years, ending on 31 August.
2019-20 and 2020-21	Financial years, ending on 31 March.
AAD	Academies Accounts Direction.
AAR	Academies Accounts Return.
AB	Advisory Boards (formerly Head Teacher Board)
Academies	All schools operated by academy trusts, encompassing academies, free schools, university technical colleges and studio schools.
Academy Trust Handbook (ATH)	The Academy Trust Handbook sets out the financial management, control and reporting requirements that apply to all academy trusts.
A-Level	GCE Advanced Level.
All through	Provision covering both primary and secondary phases. For the purpose of this report, statistics relating to all through provision will be included within those for secondary schools.
AO	Accounting Officer.
AP	Alternative Provision.
ARA	Annual Report and Accounts.
ARC	Audit Risk Committee.
AT/ATs	Academy Trusts: the charitable company/ies that operate all types of academy schools.
Attainment 8	Measures the achievement of a pupils across 8 qualifications including Mathematics, English and other GCSE qualifications or technical awards from the Department for Education approved list.
AuC	Asset Under Construction.
BB103	Building Bulletin 103, Area Guidelines for Mainstream Schools.
C&AG	Comptroller and Auditor General.

Abbreviation or term	Description
CAFCASS	Children and Family Court Advisory and Support Service.
CEO	Chief Executive Officer.
CH	Computing Hubs.
Charities SORP	Charities' Statement of Recommended Practice.
CIF	Condition Improvement Fund.
City Technical Colleges (CTC)	<p>City Technology Colleges and 'The city college for the technology of the arts' are independent schools in urban areas that are free to go to. They are funded by central government - companies can also contribute.</p> <p>City Technology Colleges emphasise teaching science and technology.</p> <p>The city college for the technology of the arts teaches technology in its application of performing and creative arts, for example by offering interactive digital design courses.</p>
CLoS	Clear Line of Sight, an HM Treasury initiative to improve the transparency and consistency of government accounting.
Corporate Governance Report	The purpose of the corporate governance report is to explain the composition and organisation of DfE's governance structures and to show how they support the achievement of the sector's objectives.
Converter academy	Converter academies are usually strongly performing schools, or schools on an upward performance trajectory, prior to converting to academy status.
Covid/Covid-19	Term used to reference the global pandemic which began its first official lockdown phase on the 26th March 2020 following the Coronavirus Act 2020.
CPD	Continuing Professional Development.
CPI	Consumer Price Index.
CSEC	Children's Services, Equalities and Communication, a directorate of the Sector.
Department	The core Department for Education, excluding Executive Agencies, Non-departmental Public Bodies and academy trusts.
Department & Agencies	The core Department for Education, plus its three Executive Agencies but excluding Non-departmental Public Bodies.
Departmental Group, the Group	The Departmental Group (the Group) encompassing the core Department, Executive Agencies and Non-departmental Public Bodies.
DfE	Department for Education.

Abbreviation or term	Description
Director's Report	A Report which is required by AT's that discloses all of their trustees within their financial statements, which are published on each AT's website alongside submission to ESFA and is also accessible via the Companies House Website.
EAL	English as an additional language.
ECL	Expected Credit Loss.
EFA	Education Funding Agency (Now combined with SFA to become Education & Skills Funding Agency).
EHC	Education Health and Care.
English Baccalaureate (EBacc)	The English Baccalaureate (EBacc) is a school performance measure. It allows people to see how many pupils get a grade C or above in the core academic subjects (English, Maths, History or Geography, The Sciences, and a language) at key stage 4 in any government funded school.
EH	English Hubs.
ESD	Education Standards Directorate, a directorate of the Sector.
ESFA	Education & Skills Funding Agency.
FA/FAs	Funding Agreement/s.
FE	Further Education.
FMGS	Financial Management and Governance Self-assessment.
FNtl	Financial Notice to Improve.
Free schools	Free schools, which are a type of academy, mainly consist of new schools. Any suitable sponsor - including local parents, private businesses and AT - can apply to the Secretary of State for Education to open a free school. In addition, where a local authority (LA) thinks there is a need for a new school in its area it can seek proposals to establish a free school. For the purpose of this report, statistics relating to free schools will be included in those for university technical colleges and studio schools.
FReM	Financial Reporting Manual, issued by HM Treasury.
FSM	Free School Meals.
FVTPL	Fair Value through Profit and Loss.
GAG	General Annual Grant.
GCSE	General Certificate of Secondary Education.
GIAA	Government Internal Audit Agency.
GH	Governance Handbook.
HEI	Higher Education Institution.

Abbreviation or term	Description
HMT	HM Treasury.
HPI	House Price Index.
HTB	Head Teacher Board (now known as Advisory Boards)
IAS	International Accounting Standard.
IFRIC	International Financial Reporting Interpretations Committee.
IFRS	International Financial Reporting Standard.
ISA	International Standard on Auditing.
ITT	Initial Teacher Training.
KPIs	Key Performance Indicators.
KS1	Key Stage 1 – Pupils aged between 5 – 7.
KS2	Key Stage 2 – Pupils aged between 7 – 11.
KS4	Key Stage 4 – Pupils aged between 14 – 16.
KS5	Key Stage 5 – Pupils aged between 16 – 18.
LA	Local Authority.
LA Maintained School/s	State schools that are overseen, or ‘maintained’ by the Local Authority. These schools follow the national curriculum and national teacher pay conditions.
Level 3	Pupils aged between 16-19.
LGPS	Local Government Pension Scheme.
MAoA	Memorandum and Articles of Association.
MEA	Modern Equivalent Asset.
MH	Maths Hubs.
MPM	Managing Public Money, issued by HMT.
MS	Maintained Schools.
Multi Academy Trust (MAT/s)	An academy trust with more than one academy within it or is set up to have more than one academy in it in the future.
NAHT	National Association of Headteachers.
NAO	National Audit Office.
NASBM	National Association of School Business Management.
NCTL	National College for Teaching and Leadership.
NDPB	Non-departmental Public Body.
NLEs	National Leaders of Education.
NLGs	National Leaders of Governance.
NPD	National Pupil Database.

Abbreviation or term	Description
NSS	National Support School.
Ofsted	Office for Standards in Education, Children's Services and Skills.
ONS	Office for National Statistics.
PAC	Public Accounts Committee.
PFI	Private Finance Initiative.
PPE	Property, Plant and Equipment.
Primary	Provision broadly aimed at pupils aged 5-11 (more precisely, pupils of compulsory school age who have not yet attained the age of 10 years 6 months).
Progress 8	Headline measure which captures the progress pupils make from the end of primary school to the end of secondary school.
PR	Principal Regulator.
PRU	Pupil Referral Unit.
PSBP	Priority School Building Programme, a programme to address the needs of the schools most in need of urgent repair.
RICS	Royal Institute of Chartered Surveyors.
RSC	Regional School Commissioner.
RPT	Related Party Transaction.
SARA	Sector Annual Report & Accounts.
SCA	School Condition Allowance.
Secondary	Provision broadly aimed at pupils aged 11-16 (more precisely, pupils of compulsory school age who have attained the age of 10 years 6 months).
Sector	The core Academy Sector, excluding Executive Agencies, Non-departmental Public Bodies and academy trusts.
SEND	Special Educational Needs and Disabilities.
SFA	Skills Funding Agency (Now combined with EFA to become Education & Skills Funding Agency)
SFR	Statistical First Release.
SIC	Standard Interpretations Committee.
Single Academy Trust (SAT)	An Academy Trust which runs only one academy within it.
SLEs	Specialist Leaders of Education.
SoCF	Statement of Cash Flows.
SoCiTE	Statement of Changes in Taxpayers Equity.

Abbreviation or term	Description
SoCNE	Statement of Comprehensive Net Expenditure.
SoCNI	Statement of Comprehensive Net Income.
SoFP	Statement of Financial Position.
SOPS	Statement of Parliamentary Supply.
SORP	Statement of Recommended Practice.
Special academy	Provision aimed at meeting the requirements of pupils with special educational needs and disabilities (SEND).
Sponsored academy	Sponsored academies are usually under-performing schools prior to converting to academy status. They are run via an AT by sponsors - which may include high-performing schools and colleges, universities, individual philanthropists, businesses, the voluntary sector, and faith communities.
SRMA	School Resource Management Advisers.
SRMSAT	School Resource Management Self-Assessment Tool.
STEM	Science, Technology, Engineering and Mathematics.
Studio schools	Studio schools are a type of secondary academy for 14 to 19 year olds. They are small schools for around 300 students, and are sponsored by existing schools, colleges and community groups. The distinctive element of studio schools is that they give students practical skills in workplace environments, as well as offering traditional academic and vocational courses, and have close links to local employers. They are open year-round and have a 9am-5pm working day.
TPS	Teachers' Pension Scheme.
Trust	A trust is the legal entity with which the Department has the funding relationship and is responsible for the production of statutory returns such as annual accounts.
Trustee	Trustees are a type of school governor, Trustees are ultimately responsible and accountable for the trust. It's up to them to make sure the trust is compliant with its charitable objectives, but also with company and charity law.
TS	Teaching Schools.
University Technical Colleges	University Technical Colleges (UTCs) are 14-19 academies, which focus on delivering technical education that engages young people and seeks to meet the needs of modern business. They offer technical courses and work-related learning, combined with academic studies. Each UTC involves a university and a lead employer as well as other local employers and education partners such as Further Education Colleges. Each UTC specialises in one or two curriculum areas, typically some form of STEM subject, and is informed by local employer needs.

Abbreviation or term	Description
WGA	Whole of Government Accounts.

Terms used in this report

Academies are independent state schools that are directly funded by the DfE.

Every academy is required to be part of an academy trust (AT), which is a charity and company limited by guarantee. Every AT enters into a funding agreement (FA) with the Secretary of State for Education that sets out the requirements for individual academies and the conditions under which grants are paid.

There are several different types of academies, providing a range of academic provision.

Type of academy	Description
Sponsored	Sponsored academies are usually under-performing schools prior to converting to academy status. They are run via an AT by sponsors - which may include high-performing schools and colleges, universities, individual philanthropists, businesses, the voluntary sector and faith communities.
Converter	Converter academies are usually strongly performing schools, or schools on an upward performance trajectory, prior to converting to academy status.
Free schools	Free schools, which are a type of academy, are brand new state-funded schools. Any suitable sponsor - including local parents, private businesses and ATs - can apply to the Secretary of State for Education to open a free school. In addition, where a local authority (LA) identifies a need for a new school in its area, it must seek proposals to establish a free school. For the purposes of this report, statistics relating to free schools will include information relating to university technical colleges and studio schools, but not new schools established by LAs.
University Technical Colleges (UTC)	University Technical Colleges (UTCs) are academies for students aged 13/14 to 19 years old, which focus on delivering technical education that engages young people and seek to meet the needs of modern business. They offer technical courses and work-related learning, combined with academic studies. Each UTC involves a university and a lead employer as well as other local employers and education partners such as FE Colleges. Each UTC specialises in one or two curriculum areas, typically some

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City Technical Colleges (CTC)	<p>City technology colleges and ‘the city college for the technology of the arts’ are independent schools in urban areas that are free to go to. They are funded by central government - companies can also contribute.</p> <p>City technology colleges emphasise teaching science and technology.</p> <p>The city college for the technology of the arts teaches technology in its application of performing and creative arts, for example by offering interactive digital design courses.</p>
Studio Schools	<p>Studio schools are academies for students aged 13/14 to 19 years old, which focus on delivering practical skills in workplace environments alongside offering traditional vocational and academic courses. They are small schools for around 300 students, and are sponsored by existing schools, colleges and community groups. They also have close links to local employers. They are open year-round, and have a 9am-5pm working day.</p>

Type of provision	Description
Primary	Provision broadly aimed at pupils aged 5-11 (more precisely, pupils of compulsory school age who have not yet attained the age of 10 years 6 months).
Secondary	Provision broadly aimed at pupils aged 11-16 (more precisely, pupils of compulsory school age who have attained the age of 10 years 6 months).
16 – 19	Provision aimed at pupils aged 16-19. For the purposes of this report, statistics relating to 16-19 provision will be included within those for secondary schools, unless otherwise specified.
All through	Provision covering both primary and secondary phases. For the purposes of this report, statistics relating to all through provision will be included within those for secondary schools.
Special	Provision aimed at meeting the requirements of pupils with special educational needs and disabilities (SEND).
Alternative provision	Provision aimed at vulnerable pupils, such as excluded pupils, children with behavioral issues, those with a short-term or long-term illness, school phobics and pupils without a mainstream school space.

Type of trust	Description
Single Academy Trust	The legal entity set up to run a single academy.
Multi-academy Trust	The legal entity set up to run a group of more than one academy.