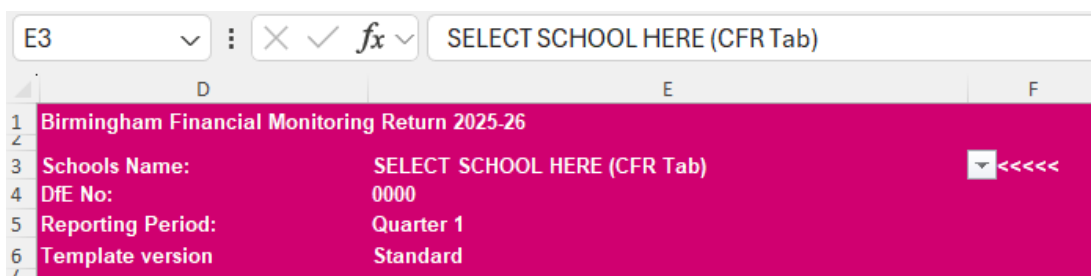


QUARTER 2- APRIL 2025 TO SEPTEMBER 2026 RETURN

TEMPLATE INSTRUCTIONS

Open the s/sheet, go to tab 'CFR Return', **select your school from the drop-down menu in cell E3**. The data will be auto-populated in the required format. **Do not select your DfE No, this will change automatically in cell E4.**



	D	E	F
1	Birmingham Financial Monitoring Return 2025-26		
2			
3	Schools Name:	SELECT SCHOOL HERE (CFR Tab)	<<<<<
4	DfE No:	0000	
5	Reporting Period:	Quarter 1	
6	Template version	Standard	

Please note that any income received from the **LA cash sheet will have been pre-populated in column J** for you. However, this **does not include payments from outside Schools Finance**. Other payments must be added along with any other income in **column K**.

Update the sheet with your CFR report balances taking into account the entries within Column J.

Please add notes in **column X** then review the template to ensure you are reporting the correct position to the LA and click on save.

D	E	F	G	J	K	L	S	T	U	V	W	X
	Title	2024-25 Outturn	2025-26 School Budget Plan Approved - Original	Cash Sheet - YTD	Non cash sheet - YTD	2025-26 Actual Year to Date Position (£)	2025-26 Actual Year to Date Position (£)	% Actual against budget	% Actual compared to Total Expend	2025-26 Forecast Year End Position at Q1	Budget - Forecast Variance	Mandatory comment for variance & any additional information
		(£)	(£)	(£)	(£)	(£)	(£)			(£)	(£)	

Once you have completed the Revenue, Capital, and Community-Focused School Revenue accounts check that the bottom line is consistent with your ledger, checking your in-year position, and opening and closing reserve balances.



	Title	2024-25 Outturn	2025-26 School Budget Plus Approved - Original	Cash Sheet - YTD	Max cash sheet - YTD	2025-26 Actual Year to Date Position [£]	2025-26 Actual Year to Date Position	% Actual against budget	% Actual compared to Total Expend.	2025-26 Forecast Year End Position at Q1	Budget - Forecast Variance	Mandatory comment for variance & any additional information
E29	Loan Interest	-	-	-	-	-	-	-	-	-	-	
E30	Direct revenue financing (revenue contributions to capital)	-	-	-	-	-	-	-	-	-	-	
Total Expenditure (revenue)												
In-year Revenue Balance (surplus/deficit)												
Closing Revenue Balance (surplus/deficit)												
CAPITAL ACCOUNTS:												
Opening Capital Balance (surplus/deficit)												
Income (Capital)												
C01	Capital Income	-	-	-	-	-	-	-	-	-	-	
C03	Voluntary or private income	-	-	-	-	-	-	-	-	-	-	
C04	Direct revenue financing	-	-	-	-	-	-	-	-	-	-	
Total Income (Capital)												
Expenditure (Capital)												
CE01	Acquisition of land and existing buildings	-	-	-	-	-	-	-	-	-	-	
CE02	New construction, conversion and renovation	-	-	-	-	-	-	-	-	-	-	
CE03	Vehicle, plant, equipment and machinery	-	-	-	-	-	-	-	-	-	-	
CE04	Construction	-	-	-	-	-	-	-	-	-	-	
CE04B	Quilts, carpets	-	-	-	-	-	-	-	-	-	-	
CE04C	Administration software and systems	-	-	-	-	-	-	-	-	-	-	
CE04D	Laptops, desktops, and tablets	-	-	-	-	-	-	-	-	-	-	
CE04E	Other hardware	-	-	-	-	-	-	-	-	-	-	
Total Expenditure (Capital)												
In-year Capital Balance (surplus/deficit)												
Closing Capital Balance (surplus/deficit)												
COMMUNITY-FOCUSED SCHOOL REVENUE BALANCES:												
Opening Community-Focused Balance (surplus/deficit)												
Income (Community-Focused)												
I06	Community-focused school funding or grants	-	-	-	-	-	-	-	-	-	-	
I07	Community-focused school facilities income	-	-	-	-	-	-	-	-	-	-	
Total Income (Community-Focused)												
Expenditure (Community-Focused)												
E31	Community-focused school staff	-	-	-	-	-	-	-	-	-	-	
E32	Community-focused school costs	-	-	-	-	-	-	-	-	-	-	
Total Expenditure (Community-Focused)												
In-year Community-Focused Balance (surplus/deficit)												
Closing Community-Focused Balance (surplus/deficit)												
BREAKDOWN OF CLOSING BALANCES												
Balance												
B01	Committed revenue balance	-	-	-	-	-	-	-	-	-	-	
B02	Uncommitted revenue balance	-	-	-	-	-	-	-	-	-	-	
B03	Divorced female capital balance	-	-	-	-	-	-	-	-	-	-	
B05	Other capital balance	-	-	-	-	-	-	-	-	-	-	
B06	Community-focused school revenue balance	-	-	-	-	-	-	-	-	-	-	
Total Closing Balance												

CFR CODES

DfE has **CHANGED** certain CFR codes to capture income and expenditure incurred in connection with IT Learning resources.

[Consistent financial reporting framework guidance](#)

BALANCE SHEET

Bank Position

Having completed the revenue and capital accounts the next stage is to populate your bank reconciliation to the end of September 2025, rows 130 to 168. Use your completed **bank reconciliation for September 2025** to populate the return which has been completed as at 30/09/25. Check that the reconciliation does not include items that have been posted for October 2025. **Unpresented cheques and uncredited receipts must not include any transactions in October 2025 that would not have been captured within the CFR return (to do this you will have to print off an unpresented cheques and unpresented receipts list and manually deducted any items dated October 2025 before adding the totals to the spreadsheet).**

Schools that have an external payroll will need to populate figures for each bank account (main bank accounts and payroll account) by completing cells S130-S168 for the payroll bank account as well as K130-K168 for the main bank account. **Please ensure that you have fully loaded the September payroll onto the schools financial system (dated 30th September 2025) as these will need to appear as unpresented cheques.**

Also add details of petty cash and any pending VAT reimbursements, an entry for VAT September 2025 would need to be added at least.



	D	E	F	G	J	K	L	S	T	U	V	W	X
		Title	2024-25 Outlets	2025-26 School Budget Plan Approved - Original	Cash Sheet - YTD	Non cash sheet - YTD	2025-26 Actual Year to Date Position (£)	2025-26 Actual Year to Date Position	% Actual against budget	% Actual compared to Total Expend	2025-26 Forecast Year End Position at Q1	Budget - Forecast Variance	Mandatory comment for variance & any additional information
128		BALANCE SHEET											
129		Bank Balance as per attached statement											
130		Reconciling Items											
131		Less: Unrecorded Cheques (enter as a positive)											
132		Add: Unrecorded Receipts (enter as a positive)											
133		Reconciled Bank Balance											
134		Closing Petty Cash Balance											
135		VAT Reimbursement Jan 2025											
136		VAT Reimbursement Outstanding - Other											
137		Other adjustments (Payroll LA)											
138		Other adjustments (Please provide full back up)											
139		CLOSING BANK POSITION											
140		ACCRUALS: DEBTORS AND CREDITORS											
141		Debtors Non BCC											
142		Debtors BCC											
143		Payment_in_advance Non BCC											
144		Payment_in_advance BCC											
145		Creditors Non BCC											
146		Creditors BCC											
147		Income_in_advance Non BCC											
148		Income_in_advance BCC											
149		TOTAL ACCRUALS (FROM ACCRUAL SHEET)											
150		SYSTEM DEBTORS											
151		Debtors Non BCC											
152		Debtors BCC											
153		SYSTEM CREDITORS											
154		Creditors Non BCC											
155		Creditors BCC											
156		Non BCC Payroll Creditor - costs											
157		CLOSING BALANCE SHEET											
158		DIFFERENCE											
159		SUPPLEMENTARY CHECKS AND INFORMATION											
160													
161													
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Income Adjustment

If there is a difference between income as per cash sheet and actual income transferred into bank and you have recorded income as per the payment schedule within your revenue account/within the return, the difference between actual bank and the payment schedule will be income or payment in advance. This difference can be reflected in row 141.

Balancing – no difference

There is an expectation that there is no difference within cell P172. Where there is a difference, this will need to be resolved. This would mean checking that nothing has been posted to the accounts outside the expected date range, checking that all CFR codes are mapped and reviewing VAT.

If following this there is still a difference, please do not delay sending the return to Schools Finance. Differences will be resolved in consultation with Schools Finance.

*Please note that the template includes tabs for **Establishment and School System Report**.*

*The total cost YTD is from April to September inclusive can be calculated by adding these amounts from your monthly payroll summary sheet (payroll schools). Please ensure all tabs are completed. **Please submit a copy of your payroll report with the return.***

The electronic signed excel version must then be emailed to the Schools Finance mailbox. Please include Qtr2 return 2025 followed by school DFE Number and school name on the email subject line.



Documents to Submit

- Bank Reconciliation with full bank claim report
- Bank Statement(s)
- Signed Excel Copy
- Payroll Report (External)
- VAT Submission (Inc Nil)

