

# **2025/26 CLOSURE OF SCHOOLS ACCOUNTS GUIDANCE AND TEMPLATE INSTRUCTIONS**

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## **Introduction**

At the end of each financial year, the Chief Finance Officer (CFO) has the responsibility for preparing the annual financial statements for Birmingham City Council (BCC). This includes consolidating schools accounts. This guidance provides the key actions to be taken by schools and changes to the financial procedures for financial year 2025/26.

## **Overarching Principle**

The overarching principle is that your schools final accounts must reflect goods and services that have been received (for payments) or provided (for income) by 31 March 2026. The closedown dates have been set in line with the BCC corporate finance timetable and schools Easter holidays have been taken into consideration.

It is a statutory requirement for all maintained schools to complete a year-end financial monitoring return setting out their income and expenditure and closing balances for the revenue, capital, and community focused accounts. This must be done under the Consistent Financial Reporting (CFR) framework and submitted to BCC in line with the timetable. It is the school's responsibility to ensure a true and accurate position is reported and schools must provide any necessary backing documents to support their return.

All schools have a statutory duty to submit their outturn position within the prescribed timescales. Non submission is not an option and in the event where a school does not submit their outturn position, the local authority will be writing to the Headteacher and Chair of Governors of the respective school. A list of schools that fail to submit a return will also be provided to the Director of Children and Families, and the Director of Finance and S151 Officer. Where schools fail to submit a year-end return, BCC will close the school's financial position on the most recent forecast and the cash position at the 31 March. The school will then need to align their final closing position on their finance system to the position reported by BCC.

## **Audit Requirements**

It is imperative for schools to keep accurate and well-documented records to support the figures reported in the year-end return. Schools are required to operate co-operatively within both the internal and external audit regime determined by the local authority. Where schools receive audit queries post-submission of their year-end return, it is important that these are treated as a priority and addressed without delay. Any delays in responding can impact the timely completion of audits and the publication of the Statement of Accounts (SOA). These accounts present the authority's financial position and performance, and robust cooperation from schools is vital to ensure transparency, accountability, and adherence to statutory reporting deadlines.

## Timetable

Date	Action
29 January	Guidance and Draft Year-end Workbook Published
30 January	Year-end Briefing with Schools
13 February	Minimise raising orders after this date Minimise raising raise invoices and claims after this date Final date for BCC services to raise invoices and make payments to schools
25 February	Year-end Training Session for Schools 1
26 February	Year-end Workbook and Final Cash Sheet Published on noticeboard & landing page
02 March	March instalment & Quarter 4 Pupil Premium Grant paid to schools
03 March	Year-end Training Session for Schools 2
04 March	Year-end Training Session for Schools 3
13 March	Closedown of Accounts - Bank Reconciliation - VAT Reconciliation
14 March	All new transactions on or after this date to be posted in 2026/27 financial year
20 March	Submission deadline for completed year-end workbook
27 March	Schools break up for Easter holidays
13 April	Schools return from Easter holidays
17 April	Submission deadline for bank reconciliation up to 31 March
30 April	Provisional Outturn confirmed to schools by Local Authority

### 30 January

An initial briefing session on the school's closure of accounts processes to be held from 10:00-11:00am. The session will outline the procedure and be an opportunity for schools to raise any questions. Training on completing the year-end workbook will not be included in this session and will instead be delivered in subsequent training sessions. To join the meeting, use the following link:

<https://teams.microsoft.com/meet/36577374258432?p=MHUe7CLEhyvSj66FaS>

Meeting ID: 365 773 742 584 32

Passcode: Vy7kN78N

### 13 February

After this date, schools are encouraged to minimise the following unless necessary:

- Raising any new purchase orders for the current financial year. After this deadline, no additional orders should be processed, and any late orders should be deferred until the new financial year.
- Issuing invoices to suppliers or submit claims to the local authority.

This is also the cut-off point for BCC services to issue invoices or make payments to schools for goods or services provided during the financial year. All internal charges must be raised by this date to ensure they are correctly reflected in the school's year-end financial statements. For any invoices or payments not raised by this point, Schools Finance has requested the details from services so that these can be pre-populated in the accruals tab within the final year-end workbook.

## **26 February**

Schools Finance will issue the final cash sheet for the 2025/26 financial year and the final year-end workbook for schools to complete. Any outstanding grants or funding not included in the final cash sheet will be paid in the 2026/27 financial year.

## **Workbook Training Dates**

Schools Finance will be delivering three year-end workbook training sessions on the dates listed below. Please use the corresponding links to join each session. All schools are expected to attend at least one of the scheduled sessions.

25 February 10:00-11:30am:

[Join Training Session 1 of 3](#)

Meeting ID: 395 770 460 392 60

Passcode: 56qy7Nh2

03 March 13:00-14:30pm:

[Join Training Session 2 of 3](#)

Meeting ID: 382 225 909 483 83

Passcode: sX2qW3Nv

04 March 13:00-14:30pm:

[Join Training Session 3 of 3](#)

Meeting ID: 329 445 399 086 79

Passcode: bS3Ph2Bj

There will be no drop-in sessions. However, schools can ask any questions or request a 20-minute slot by contacting the Schools Finance mailbox.

## **02 March**

This date represents the final payment of funding to schools for the 2025/26 financial year. Any funding not included, including the Early Years Spring adjustment, and grants the local authority is due to receive at the end of March 2026, will be allocated in the new financial year. Schools must not accrue for any of these amounts in 2025/26 to avoid duplication of the 2026/27 cash sheet.

## **13 March**

This date is the final date for schools to close their accounts. However, schools may close prior to this date if they choose to. On the date of closure, schools must:

- Complete a full bank reconciliation to ensure that the balance recorded in their financial system matches the balance shown on the official bank statement.

- Complete a VAT reconciliation to ensure that all VAT-related transactions have been recorded correctly and that the VAT control account balances to the submitted outstanding VAT for the financial year. We request that the February VAT claim also includes any VAT incurred on expenditure up to the date of closure.

### **14 March**

Any transactions dated on the day after the accounts are closed must be recorded in the 2026/27 financial year. If a school completes its year-end closure before 13 March, the day immediately following its own closure date will apply to this requirement.

### **Submission Dates**

The year-end return must be signed by the school's headteacher at the bottom of the '2. CFR Return' tab and submitted in excel format **no later than 20 March 2026** to [SchoolsFinance@Birmingham.gov.uk](mailto:SchoolsFinance@Birmingham.gov.uk)

When submitting the return, please ensure the subject line of the email is:

*Year-end Return – DfE Number – School Name*

In instances where the return does not balance, we advise you contact Schools Finance as early as possible and before the submission deadline to resolve the imbalance.

Once you have submitted your year-end return, Schools Finance will undertake necessary checks to ensure the worksheets are accurate and will contact schools if any further information is required.

We encourage all schools to submit earlier where possible, and consequences of non-submission are set out in the introduction section.

On return from Easter holidays, all schools must submit an updated bank reconciliation up to 31 March **no later than 17 April 2026** using the bank reconciliation template provided.

## Year-end Financial Return Guidance and Instructions

The sections below provide guidance for completing the Year-end Financial Return. It outlines the steps and key requirements to ensure an accurate and timely submission.

Open the spreadsheet, go to tab '1. CFR Return', select your school in the drop-down menu in cell C2. The data will auto-populate in the required format. Do not select your DfE number, this will update automatically in cell C3.

### Checklist

This tab provides an overview of the steps that should be taken when completing the return. Further guidance on completing each of the tabs within the workbook is provided within this document. We request that the individual completing the return populates cells C7-C10 and mark each item as completed once actioned. If any are not applicable to the school, ensure these are clearly identified.

In cell C10, populate the date that the school closed its accounts for the financial year. In most cases, this will be the 13 March 2026, but a school may choose an earlier date if they wish.

### 1. CFR Return

All maintained schools in Birmingham are required to record and report income and expenditure under the Consistent Financial Reporting (CFR) framework. The CFR framework provides a standard template for schools to collect information about their income and expenditure.

For further guidance on the CFR framework see [Consistent financial reporting \(CFR\) framework - GOV.UK](#).

For 2025/26, the Department for Education (DfE) removed CFR code I18, any grants previously reported in I18C and I18D should be shown under I06. E20 has also now been split into additional spend lines.

All leases now count in principle as capital, unless the total value of the lease is below the local capitalisation threshold. BCC excludes leases for low-value items that cost less than £5,000 when new, provided they are not highly dependent on or integrated with other items. Where a lease counts as capital, it must not be included in the revenue expenditure lines E12 to E25. Instead, it must be included in E30 as a direct revenue financing of capital. The same sum will appear in CI04, and the expenditure should then be recorded in CE01 to CE04 as appropriate.

The Rates exempt flag has been removed and validation has been changed to query all schools with zero expenditure for E17 (Rates) other than special schools.

## **REVENUE AND CAPITAL ACCOUNTS**

Schools typically manage two types of expenditure: revenue and capital. Revenue accounts cover day-to-day operational costs such as staffing, utilities and learning resources. Capital accounts record funding and expenditure for long-term investments such as building projects, refurbishment and the purchase of assets such as land and IT equipment.

### **2024/25 Outturn**

Column D is pre-populated with the school's reported CFR position for the 2024/25 financial year. This position was reported to the DfE and subsequently uploaded to the Financial Benchmarking and Insights Tool.

[Home - Financial Benchmarking and Insights Tool - GOV.UK](#)

### **2025/26 Approved School Budget Plan - Original**

Column E should be populated with the original budget plan that was agreed by the school headteacher and governing body for the current financial year.

In 2026/27, this column will be pre-populated with the budget plans that are submitted to Schools Finance for the 2026/27 financial year.

### **2025/26 Approved School Budget Plan Virements**

Column F should be populated with any virements (adjustments) to the 2025/26 Approved School Budget Plan reported in column E.

Schools should ensure that any virements to the school budget plan are reported to the headteacher and governing body.

### **Revised 2025/26 Approved School Budget Plan after Virements**

Column G is pre-populated to calculate the totals of columns E and F.

### **Cash Sheet – YTD**

Column H is pre-populated with the total income that Schools Finance has paid to the school since the beginning of the financial year. The total of H133 is the total of the Revenue and Capital funding to date. H133 will match the total CFR to date reflected on the final March 2026 Cash Sheet.

Example:

	Title	2024/25 Outturn	2025/26 Approved School Budget Plan - Original	2025/26 Approved School Budget Plan Virements	Revised 2025/26 Approved School Budget Plan after virements	Cash Sheet - YTD
<b>BREAKDOWN OF CLOSING BALANCES</b>						
B01	Balances					
B01	Committed revenue balances	248,128	248,128	-	248,128	7,173,852
B02	Uncommitted revenue balances					
B03	Devolved formula capital balance	-	-	-	-	-
B05	Other capital balances					
B06	Community focused school revenue balances					
<b>Total Closing Balance</b>		<b>248,128</b>	<b>248,128</b>	<b>-</b>	<b>248,128</b>	<b>7,173,852</b>

<b>Totals PER CFR</b>		
Funds delegated by the local authority (LA)	I01	5,787,989.60
Funding for sixth form students	I02	1,160,784.94
High needs top-up funding	I03	81,343.17
Pupil Premium	I05	210,644.00
Other government grants	I06	13,785.48
Barclays Interest Received	I08b	-
Capital Income	CI01	-
Various Staffing expenditure CFR (Salaries)	E01 - E07	-
Payslip charges	E08	-
Professional Services Not PFI	E16	-
NNDR	E17	(65,703.17)
Barclays Charges Incurred	E22	-
Insurance premiums (BCC or RPA)	E23	-
Professional Services PFI	E28b	-
Bought-in professional services - curriculum(De-Delegations	E27	(14,991.82)
<b>Total CFR to date</b>		<b>7,173,852.19</b>

Schools must ensure that the total in column H is reflected on their systems, including the cash sheet deductions (NNDR, De-delegation, and Insurance).

### Non-Cash Sheet - YTD

Column I should be populated by the school with actual income received in the bank and actual expenditure paid from the bank since the beginning of the financial year. This includes any other income paid by other BCC services outside of Schools Finance.

This column should also be populated to account for any unrepresented bank items at month-end as well as commitments such as any payroll oncosts that have not yet been paid.

Note: Income and expenditure which should not be recorded in this column includes VAT, and prior year accruals which were accounted for in the previous financial year.

Schools should not include any Cash Sheet income in this column as it is already included in column H.

Schools should also refrain from using column I to reduce the total values for the income or charges reported in column H. However, there are some instances where this may be required i.e., to reappportion Post 16 High Needs Place funding from CFR

I01 to I02. Any adjustment to the values in column H should equal nil. In most instances, the value against CFR codes in column H is correct and **should not** be adjusted.

Schools should ensure that they correctly account for revenue and capital income and expenditure. If a school has used its revenue budget to fund capital projects, they must ensure the costs are reflected in the capital account, and a revenue to capital contribution is shown against CFR code E30. Any revenue to capital contribution inputted against CFR code E30 will automatically pre-populate the same amount against CFR code CI04 in the capital account. Any revenue to capital contribution **cannot be reversed – any remaining revenue contribution not utilised should form part of the school’s capital carry forward.**

### 2025/26 Actual Year to Date Position (excl Accruals)

Column J is pre-populated to calculate the totals in column H and I.

### Accruals

Column O automatically populates with the accruals inputted by the school on the ‘2. Accruals’ tab.

### 2025/26 Actual Year to Date Position (inc accruals)

Column P is pre-populated to calculate the totals of columns J and O. This represents the school’s final year-end position.

The amounts in P71, P98, and P118 reflects the school’s in-year revenue, capital and community-focused positions.

The amounts in P73, P100 and P120 reflects the school’s cumulative revenue, capital, and community-focused positions. The total of these combined is reflected in P133.

	Title	2024/25 Outturn	2025/26 Approved School Budget Plan - Original	2025/26 Approved School Budget Plan Virements	Revised 2025/26 Approved School Budget Plan after virements	Cash Sheet - YTD	Non-Cash Sheet - YTD	2025/26 Actual Year to Date Position
<b>BREAKDOWN OF CLOSING BALANCES</b>								
	<b>Balances</b>							
B01	Committed revenue balances	248,128	248,128	-	248,128	7,173,852	(6,543,450)	878,531
B02	Uncommitted revenue balances	-	-	-	-	-	-	-
B03	Devolved formula capital balance	-	-	-	-	-	-	-
B05	Other capital balances	-	-	-	-	-	-	-
B06	Community focused school revenue balances	-	-	-	-	-	-	-
<b>Total Closing Balance</b>		<b>248,128</b>	<b>248,128</b>	<b>-</b>	<b>248,128</b>	<b>7,173,852</b>	<b>(6,543,450)</b>	<b>878,531</b>

Note: whilst the cumulative closing revenue balance in cell P73 can be a deficit, the cumulative closing capital balance in cell P100 cannot. If a deficit closing capital balance is being reported, the school **must** make a revenue to capital contribution for any deficit against CFR code E30. This will ensure the capital closing balance is nil.

Note: there can be no negative figures within the income and expenditure figures in column P. Where a CFR value is being reported less than 0 will need to be adjusted for in a subsequent CFR code.

### **% Actual Against Budget**

Column Q is pre-populated to calculate the percentage of the total in column P against the Approved School Budget Plan in column E for each income and expenditure line.

### **% Actual compared to Total Inc/Exp**

Column R is pre-populated to calculate the percentage of the total in column P for each income line against the total income. Each expenditure line is compared against the total expenditure.

### **Mandatory comment for variance & any additional information**

If the school adjusts in column I the values in column H, the school **must** provide reasoning for this in column T.

Schools should also use column T to provide any additional information where necessary i.e., if the forecast for a CFR line is expected to be significantly higher or lower than the YTD.

### **Breakdown of Closing Balances**

Rows 126 to 133 shows the closing balances for each account. As capital is a consolidated account, schools must notify the local authority of the amount within their capital carry forward that relates to Devolved Formula Capital (DFC) in cell P130. Where this is not populated, Schools Finance will assume the school has a nil DFC balance and any capital carry forward will be reported as other capital balances.

## **BALANCE SHEET**

Having completed the Revenue, Capital and Community Focused Accounts, the next stage is to populate the balance sheet position as of 13 March 2026.

### **Bank Balance as per attached statement**

Columns I and P, cells 139 should be populated with the bank balance as per the 13 March 2026. Schools must provide a bank statement to support these figures.

Schools must ensure that they use Columns I to reflect their main school bank account, and Column P to collate any additional bank accounts. Where multiple bank accounts are reflected in column P, schools should ensure this is formulated e.g., =1000+2000, so that the figures can be easily be matched to the bank statements provided.

### **Reconciling Items (Unpresented Cheques and Uncredited Receipts)**

Columns I and P, cells 142-143 should be populated with any unpresented bank items.

This must not include any transactions that have taken place after 13 March 2026 that would not have been captured within the income and expenditure up to 13 March 2026. To do this, you will have to deduct any items dated after this date from the unrepresented items reports.

Schools must ensure that they use column I to reflect the unrepresented bank items for the main account, and column P to collate any unrepresented bank items for any additional bank accounts. Where multiple bank accounts are reflected in column P, schools should ensure this is formulated so that figures can easily be matched to the unreconciled items reports provided for each bank account.

### **Closing Petty Cash Balance**

In cell I147, schools should input any figures for petty cash balances i.e., cash in office (an example is if the school has received income from parents that the school has recognised as income in the revenue accounts but not yet deposited in the bank account). Please ensure that you make a note of what this relates to in cell T147.

### **VAT Reimbursements**

Input any VAT reimbursements that are outstanding. An entry for February 2026 VAT should be inputted in cell I148, any VAT incurred on expenditure in March up to 13 March in I149, and any prior month VAT returns that have not yet been reimbursed should be inputted in cell K150. Please ensure that you make a note of which prior months the outstanding reimbursements relate to in cell T150.

### **Other Adjustments**

Cell P151 will be pre-populated with any cash advances that have been transferred to schools with external bank accounts. Schools must ensure that any cash advance is **not** recorded as actual income – they are simply a bank adjustment / float to prevent the school going into an overdraft.

If any other adjustment is inputted in cell I151, please ensure that you make a note of what the adjustment relates to in cell T151 and provide sufficient backup.

### **Accruals, Debtors and Creditors**

Cells P157 to P164 will pre-populate based on the accruals inputted on the '2. Accruals' tab.

### **System Debtors and Creditors**

If a school has any system debtors and creditors (also known as aged accruals), these need to be reflected in column P, cells 170-175. Where figures are inputted here, the school must ensure that they provide sufficient backup for these with their return.

### **Non-BCC Payroll Creditor - costs**

Please ensure that you have fully imported the payroll for April to March onto the school's financial system.

It is likely that the school have not yet paid the February payroll oncosts (i.e., superannuation and employer national insurance contributions) by 13 March 2026. Any oncosts that have not yet been paid but have been recognised in the revenue account should be reflected as a minus figure in cell P178.

There may be an instance where the school is due a reimbursement for overpayment of oncosts which has been recognised in the revenue accounts. Where this is the case, the figure in cell P177 should be positive.

Where figures are inputted here, the school must ensure that they provide sufficient backup for these with their return.

## DIFFERENCE

There should be no variance between the figure in cells P133 and P180. Any difference will be reflected within cell P182.

	Title	2024/25 Outturn	2025/26 Approved School Budget Plan - Original	2025/26 Approved School Budget Plan Virements	Revised 2025/26 Approved School Budget Plan after virements	Cash Sheet - YTD	Non-Cash Sheet - YTD	2025/26 Actual Year to Date Position
<b>BREAKDOWN OF CLOSING BALANCES</b>								
	<b>Balances</b>							
B01	Committed revenue balances	248,128	248,128	-	248,128	7,173,852	(6,543,450)	878,531
B02	Uncommitted revenue balances							
B03	Devolved formula capital balance	-	-	-	-	-	-	-
B05	Other capital balances							
B06	Community focused school revenue balances							
<b>Total Closing Balance</b>		<b>248,128</b>	<b>248,128</b>	<b>-</b>	<b>248,128</b>	<b>7,173,852</b>	<b>(6,543,450)</b>	<b>878,531</b>

	Title	2024/25 Outturn	2025/26 Approved School Budget Plan - Original	2025/26 Approved School Budget Plan Virements	Revised 2025/26 Approved School Budget Plan after virements	Cash Sheet - YTD	Non-Cash Sheet - YTD	2025/26 Actual Year to Date Position	% Actual against budget	% con to inc
	<b>SYSTEM CREDITORS</b>									
	Creditors Non BCC					(enter as credit balance)				
	Creditors BCC					(enter as credit balance)				
	Non BCC Payroll Creditor - costs					(enter as credit balance)				
<b>CLOSING BALANCE SHEET</b>								<b>878,531</b>		
<b>DIFFERENCE</b>								<b>(0)</b>	<b>MUST EQUAL £0</b>	

There is an expectation that there is no difference. 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 (April 2025 to 13 March 2026), and checking that all CFR codes are mapped as well as reviewing VAT.

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

## 2. Accruals

Schools Finance has worked with BCC departments that procure services on behalf of schools to obtain details of corporate accruals. This information will be pre-populated in the lines shaded grey on the accruals tab and individual schools will therefore not need to add this accrual to the workbook.

Schools should add their own accruals from row 17. All accruals must be net of VAT and each accrual must be accompanied by an invoice(s) or clear estimates. Where a school has multiple accruals with the same supplier, we request that these are consolidated into a single line, unless the CFR code differs for each accrual.

Steps to take when inputting an accrual:

1. In column A, select the type of accrual from the drop-down list – Creditor, Debtor, Payment in Advance, or Income in Advance.
2. In column B, select whether the accrual is BCC or Non-BCC related.
3. In column E, select the CFR code for which the accrual relates. Certain CFR codes will be available to choose from based on the type of accrual selected in column A.
4. In column F, enter the amount excl. VAT.
5. In column G and H, populate the name of the supplier and description of the accrual.
6. In column I or J, schools must select the type of body that the accrual relates to (e.g., public sector, non-public sector). The column the school should populate will be shaded blue and is dependent on the type of accrual selected in column A. **DO NOT POPULATE THE COLUMN SHADED GREY.**

Some accruals will require a Counter Party Identification (CPID), particularly accruals which relate to public-sector bodies. The list of CPID's is used to identify and match transactions between different public sector entities to ensure accurate and complete financial reporting in the Whole of Government Accounts (WGA).

If column K populates to show "CPID Required":

7. In column L, select the CPID for the body which the accrual relates to. Schools should refer to the "CPIDs" tab to identify this. On the CPIDs tab, search the name of the public body in column F. Column D will show the CPID that the school should select in column L of the '2. Accruals' tab. Columns A and B on the "CPIDs" tab will also show the type of body the school should select in column I or J on the "2. Accruals" tab.

Some accruals may also require a RELPTY. Schools should refer to the "RELPTY (Related Parties)" tab to identify if the organisation the accrual relates to requires this. In the context of WGA, related parties refer to entities that have control, joint control or significant influence over another entity, or are members of the same group.

If the organisation the accrual relates to is on the “RELPTY (Related Parties) tab:

8. In column M, select the RELPTY for the organisation which the accrual relates to.

**Please ensure that the evidence for each accrual uses the reference that is shown in column O.** This allows Schools Finance to match each accrual line to the backup submitted with the year-end return.

### **3. Schools System Report**

Schools are required embed a copy of their system report within the year-end return. Where the Cash Sheet – YTD (column K on CFR Return tab) differs to what is reported on the school system, the school must provide a reasoning for any difference.

In some cases, the system reports opening balance will not match the actual closing balance however in year income and expenditure should be correct. In this case, must still submit a system report.

### **4. Establishment**

As part of the compilation of the Statement of Accounts, BCC must report certain information on the schools staffing and establishment numbers and costs. Schools must:

- Provide full time equivalent (FTE) and cost under the relevant cost bandings for both teaching and non-teaching staff as of 31 March 2026.
- Cost information should be taken from your payroll reports for the period April 2025 to March 2026.

Where staff are shared across schools, their FTE and related costs need to be allocated according to the hours worked at each school and the costs each school incurred.

Zero-hour contract staff must also be included, with their FTE determined by averaging the actual hours worked across the financial year, and their associated costs recorded as the actual costs incurred by the school.

### **5. Use of Resources**

As part of the statutory reporting, BCC needs to establish the planned use of school’s revenue and capital reserves. The table below shows the recommended percentage of in-year delegated funding that each phase should hold in reserve.

Nursery	8%
Primary	8%
Secondary	5%
Special	8%

We request that all schools with a revenue reserve of 10% or above, or/and a capital reserve of above £0 complete the '5. Use of Reserve' tab. Schools must provide details of commitments that have been agreed against the school's balances. Cells C9 to C11 will auto populate from the CFR tab.

Select the 'Fund Type' in column A. In columns B to E, provide a short description of the project, the amount committed, details of a provider/supplier if known and the expected dates of delivery/works to be carried out.

BCC will monitor actual spend against these commitments. Accumulation of reserves and a commitment to spend should be driven by your school development plan.

## Supporting Documents

The following documents must be submitted with the Year-end Outturn Return.

- Completed and signed Excel Year-end template
- School CFR system report if not embedded within the return
- Trial Balance
- Balance and Reserves report
- Bank Statements as of date of closure for all accounts reported in column I and P.
- Bank Reconciliation for all bank accounts
- Unpresented bank items report for all bank accounts
- VAT Submission including February 2026 and any outstanding for prior months
- Aged creditor/debtor reports to support any inputted figures
- Payroll report to support any inputted figures in the non-BCC payroll creditor costs