Suffolk County Council

Children and Young People's Services

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LMS Document No. 2026/02

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Dear Colleague

2025-26 CONSISTENT FINANCIAL REPORTING (CFR) RETURNS

As you are aware, a Consistent Financial Reporting (CFR) return aims to record your school's level of income and expenditure during a financial year within a consistent reporting framework. Your school's balances at the financial year end are also recorded and these, together with your school's income and expenditure details enable useful comparisons to be made with similar schools on the CFR Benchmarking website.

Schools may produce and submit their own returns or authorities can do it on their schools' behalf. This year, as in previous years, we have prepared your school's CFR return for you and propose to submit it at the same time as all other Suffolk schools on your behalf.

Your 2025-26 CFR report has been prepared based on the information provided by Oracle and on other information that we hold for your school. This report has now been added to the Suffolk Learning Website for you to access.

Please access the CFR Template on the Suffolk Learning website on the Statutory Reporting page, CFR tab and save a copy. Once in the sheet, please enter your three-digit school number in the red box at the top of the template. There is guidance in Annex A attached to this letter.

This is your return and whilst we have made every effort to ensure that your report is accurate and prepared according to the CFR framework, we require you to check your return carefully to ensure that your school's year end balances (revenue and capital) are correct and that your school's 2025-26 income and expenditure is categorised as accurately as possible within the CFR framework.

To help you check your report you should refer to the attached CFR checklist (Annex A). We should be grateful if you would use the section to the right of the report to record any corrections that may be needed, and return it to us via email sat@suffolk.gov.uk

We would ask for schools assistance in keeping any requests for amendments (other than the correction of negative income or expenditure amounts) to a minimum and only request changes for what you consider to be significant coding errors.

You may remember the issues that some schools had in recording VAT files from Arbor correctly for the 2024/25 CFR. In order to completely resolve these issues, and as was set out in the letter sent to all schools on 18th September 2025, VAT files that were recorded in 2025/26 but actually related to 2024/25, will be adjusted in the 2025/26 CFR totals. The CFR template has been set out with separate columns to enable school to clearly see which changes have been made and which codes they relate to.
The first column is the 2025/26 income and expenditure with no adjustments. The second column is the total Budget Share for 2025/26/ The third column shows the total of the VAT files from Arbor that need to be adjusted. The fourth column shows the School Fund totals and where they are coded to within the CFR. And the final green column shows the total for each CFR header that will be used for the return.

The 2025/26 CFR has some changes to the recording of I08, E20, E28 and CE04, these have been highlighted in Blue to draw your attention to them. Due to how items are recorded under these headers we cannot accurately split the total for the CFR sub-headers and so we request that as part of your return you allocate the totals as accurately as possible in the changes section at the right of the template.

Once you have checked your report, **make sure that you have completed Box B02**, check the contact details for your school at the top of the template are correct and make any requests for changes using the section to the right of the return - Please return the form to the Schools Accountancy Team by email at sat@suffolk.gov.uk **by Friday 3rd July 2026.**

If you have any queries in connection with your return, please email the Schools Accountancy Team as above.

Once we have your completed return, we shall make any changes that you have requested and submit it to the DfE on your behalf.

Thank you for your help in this matter.

Yours faithfully

Kirsty Spurgeon
CYP Service Accountant

ANNEX A: CFR CHECKLIST

Introduction

1. Please check the details at the top of the template. These are based upon data held by the DfE on the .gov website. **If you need to make any changes to your school's details, please make a note of the amendment in the box to the right.**

2. To help you understand how we have arrived at some of the figures we have split out income, expenditure, budget share, school fund and Adjustments from Arbor VAT file issues. The school fund surplus/deficit are show under I12 and E19.

3. The 2025/26 CFR has changed the way that we need to record data for I08, E20, E28 and CE04. These are highlighted in blue to draw your attention to these sub headers. As we cannot accurately split the figures between the new CFR sub headers, we request that you use the sections to the right of the template to split out the figures to the correct the totals for these. If this is not completed as part of your return, then we will record the totals as is currently shown in the template.

Revenue

4. Negative income or expenditure figures will show up as errors when we submit your school's data. **Please use the CFR Correction boxes to the right of the report to request the necessary change to remove any yellow highlighted negative figures.**

5. E30 Direct Revenue Financing (Cell E76) is the sum of all your school's Revenue Contributions to Capital (your school ledger codes 18030, 30030 and 36601) and should equal the amount showing as 'Total Revenue contribution to capital' on your P13-26 Oracle Print.

Committed revenue Balance B01

6. Please enter the amount of your uncommitted revenue carry forward balance as at the end of 2025-26 in **Box B02** (cell E88). **Box B02 must be completed before you return the form.** This cell is highlighted in orange and is unprotected so you can enter the balance directly onto your report. When you enter a balance for B02, the balance in **B01** is self-correcting and will automatically change. The balance in B01 should represent the total of all revenue sums committed where these are for a specific purpose, within a defined timescale and which have been approved by your school's governing body - such as revenue funds which have been set aside for an approved capital project.

Capital

7. The total capital balance that your school is carrying forward at the end of 2025-26 is shown in **B03** (cell E114). This balance should equal the sum of your previous year's capital carry forward PLUS your total capital income as shown in cell E96 LESS your total capital spend in cell E107. B03 will agree to your school's capital carry forward as shown in your school's P13-26 Oracle report **UNLESS** (a) you are a VA school and your Diocese holds your DFC balance; (b) you have an outstanding interest free DFC loan at the end of 2025-26 or (c) you have an outstanding DFC mutual loan outstanding at the end of 2025-26.

8. If you are a VA school, details of your school's 2025-25 DFC allocation, DFC spend in the year and confirmation of your unspent DFC at 31.3.26 are provided to us by your Diocese, we are currently waiting on that information. If you have any queries in connection with this, you should contact your Diocese first and then pass on any necessary change to us.