




Department
for Education

A background image showing a person's hands working at a desk. One hand is holding a smartphone, and the other is near a laptop. A metal watch is visible on the wrist. The image is split diagonally, with the top-left portion showing the person's hands and the bottom-right portion being white.

Budget Forecast Return (BFR) lines quick reference guide

Updated July 2025



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Purpose of this guide

The purpose of this guide is to provide “one click” access to specific lines of the budget forecast return to enable you to complete your return.

Important points to note:

- **BFR 2025 deadline**

The deadline for submitting your BFR 2025 is 28 August 2025

- **Reinforced Autoclaved Aerated Concrete (RAAC)**

For academies who have received grants for RAAC remediation work, where funding received has been used to cover building maintenance and improvement and you have capitalised these in your accounts, please record these in the capital section of your BFR. Use line 571 for capital income and lines 601 and or line 636 to report capital expenditure. All other RAAC remediation grant income and expenditure should be recorded within the revenue section of the form. Use line 220 for revenue income and line 378 for revenue expenditure. For additional guidance on RAAC click [RAAC: guidance for responsible bodies and education settings with confirmed RAAC](#).

- **Rounding**

All financial data in your BFR form must be rounded to the nearest whole number and reported in thousands. For example, for £100,000 enter £100. This means you must divide all values by £1,000 and then round them up to the nearest whole number.

Useful links:

- [DfE Chart of Accounts \(CoA\) mapping tables](#)
- [Academies budget forecast guidance for completing the online form](#)

Contact us

You can use the [Virtual assistant for budget forecast return](#) to find responses to some of the general questions that trusts have about completing the BFR. If you cannot find the answer from the chatbot or have a more specific question or you should raise an enquiry via the [customer help portal](#).



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999 – Pupil Numbers

Input the actual/estimated total number of students in your trust as at the October census date in the year of input. Nursery pupils who are attending at a private voluntary independent provider on the school site should not be included.

This should not be rounded to the nearest '000.

Please input the pupil numbers first, to be able to continue with the rest of your BFR.

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DfE income: lines 101 to 132

101 - Rates Reclaim

As per [section 3.66 of the Academies Accounts Direction \(AAD\) \(opens the AAD in a new screen\)](#) include the grossed-up rates reclaim and show the equal expenditure offset in line [378 \(takes you to slide 15\)](#). You should enter the total amount for the year you are claiming.

102 - General Annual Grant (GAG) (excluding Student Service Grant)

This is the gross GAG figure as shown on the trust's GAG funding statement and the post 16 allocation statement. Include Core School Budget Grant (CSBG)
Exclude any deductions for the RPA Scheme (insurance scheme), loan repayments, start-up grants or the Academy post 16-19 bursary funding.

103 - Student Services Grant (Academy Post 16 Bursary Funding)

Only include the Academy post 16-19 bursary fund.

105 - Start up grants

Include both elements of the post opening grant (start-up grants and post opening grants) included in the GAG funding statement.

108 - Pupil Premium & Service Premium

Exclude any looked-after children pupil premium allocations as this is funding provided by local authorities and should be included within line [200 \(takes you to slide 7\)](#).

132 - Pupil number adjustment

Include any additional funding you have received due to Pupil Number Adjustment. This applies to academies who receive their income based on pupil numbers. It is necessary so that academies funded in this way receive grant income which more accurately reflects the actual pupil numbers present during the year.

[Continue to 135-199...](#)



DfE income: lines 135 to 150

135 - Other DfE revenue grants

Include any remaining non-GAG grants receivable for the periods not included in lines [101 \(takes you to slide 5\)](#) to 138. This includes the 'Catch up' funding for tutoring and any other grants from the DfE.

136 - Universal infant free school meals

Include additional funding you receive from Universal Infant Free School Meals (UIFSM). This provides funding for all government funded schools to offer free school meals to pupils in reception, year 1 and year 2.

137 - Insurance

This should only contain any insurance top-up grant received from the DfE.
It shouldn't include the value of insurance claims.

138 - Sponsor Capacity Grant

Include any additional funding from the Sponsor Capacity Grant, as per the Grant determination. This grant is from the DfE to facilitate an increase in the number of academies within a trust and encourage trusts to take on struggling schools. Schools can bid for between £50-£100k.

150 - Other DfE family revenue grants

This should only be used for grants from the DfE family, including National College of Teaching and Leadership, Standards Testing Agency or Office of the Children's Commissioner.



Other revenue: lines 200 to 220

200 - Local authority revenue income

Include all revenue income received or receivable from local authorities.

Exclude revenue surplus transfers from predecessor local authority-maintained schools on conversion.

205 - Other government grants

Include all revenue grants receivable from other government sources (exclude DfE and other bodies within the DfE family and local authority) that are not included in the lines above. Should include any government funding intended to promote access and opportunity for minority ethnic pupils in support of English as an additional language or as part of a wider focus on raising attainment.

210 – Grants from non-government bodies

Include all revenue grants received from non-government sources.

211 - Income from trading activities

Include all revenue received from trading activities such as hall hire, catering, rental income, breakfast and after school clubs, parental contributions, staff secondments outside of the trust and insurance claims.

220 - Other income including endowment revaluations and investment income

Include any other revenue income not covered by the above categories e.g. RAAC, donations, business sponsorship, investment income, gains or losses on endowments and any transfer of revenue reserves.



Surplus transfers on conversion: lines 212 to 298

212 - Revenue surplus transfer of an existing academy in/out of the trust

Include all revenue surplus received following the transfer of an existing academy, excluding pensions and fixed assets. Where there is a transfer of a surplus into the trust, enter this figure as a positive figure, increasing your income. Where there is a transfer of a surplus out of the trust, enter this as a negative figure, decreasing your income.

215 - Revenue surplus transfer to academy on conversion

Include revenue surplus received or receivable on conversion from local authorities. For example, surpluses received from local authorities on conversion excluding pensions and fixed assets. Enter this as a positive figure.

255 - Transfers between revenue and capital (line 585)

Net transfer between revenue and capital. This should be the planned transfer from revenue reserves or income to the capital budget to spend on capital items. This should normally be a negative figure. However, occasionally a capital grant is spent as per the grant conditions, but the expense has been classified as revenue (for example, roof repair).

In this case there may be a need to make a transfer from capital to revenue and it will generate a positive transfer to revenue from capital (i.e. negative balancing line **585**).

298 – Total revenue income

This is the sum of total DfE revenue income (line 199), Other revenue, any revenue transfers in or out of the trust (line 212 and 215) and any revenue transfers between revenue and capital income (line 585). This line is used to calculate your trust's total reserves. The reserve balance details page (if triggered) calculates a ratio between line 430 'carried forward 31 Aug 2025' and the 2024 to 2025 total balance in line 298 (Line 430 divided by line 298).



Staff costs (excluding pension movement): lines 310 to 325

310 - Wages and salaries

Include the full costs of employment for staff employed directly/indirectly by the trust including gross pay, bonuses, overtime, allowances, maternity and sick pay. Include any redundancy costs for staff and bought in supply costs.

Exclude third-party IT support and instead include these in line [342 \(takes you to slide 14\)](#) - ICT costs: IT support further below in the revenue expenditure section.

311 - Social security costs

Include the employer's national insurance and any costs of the apprenticeship levy.

320 - Pension cost: teaching staff

Include the superannuation contributions relating to teaching staff. For example, staff members in the teachers' pension scheme including those on the leadership pay scale. **It should include actual pension contributions.**

325 - Pension cost: non-teaching staff

Include the superannuation contributions relating to non-teaching staff. Include actual pension contributions and any payments to address the deficit on the Local Government Pension Scheme (LGPS) fund.

Exclude any change in the value of the deficit calculated under FRS102.



Non-staff costs: lines 336 to 337

336 - ICT costs: connectivity

Include main and backup broadband lines, wireless networks, network switches, network cables, telephony, ISDN, ASDL or other dedicated phone lines. Also include safety and security features such as cyber security and filtering and monitoring if bundled with connectivity services. Please also include any leasing costs associated with connectivity and telephony.

Exclude connectivity expenditure where costs are capitalised such as installation costs or where phones are not leased. Instead, please include these in line [621 \(takes you to slide 23\)](#) - ICT costs: connectivity, within the capital expenditure section. Mobile phones, including hardware and contracts.

337 - ICT costs: onsite servers

Include purchased or leased physical onsite servers present in the school or trust where they are not capitalised, also onsite servers that support cloud-based storage across a trust.

Exclude: cloud-based storage where the school or trust does not have a physical onsite server; instead, include these in line [339 \(takes you to slide 12\)](#) - ICT costs: administration software and systems.

Exclude energy costs associated with onsite servers (please include these in line [378 \(takes you to slide 15\)](#) – Non-staff costs), expenditure on onsite servers where costs are capitalised (please include these in line [622 \(takes you to slide 23\)](#) – ICT Costs: onsite servers, within the capital expenditure section), and any repair and maintenance costs (please include line [342 \(takes you to slide 14\)](#) - ICT costs: IT support).



**338 - ICT costs: IT learning
resources**

Non-staff costs: line 338

Include curriculum software to support teaching and learning such as apps and lesson planning tools, subscriptions and licenses associated with educational software and websites, digital learning platforms and e-books.

Exclude resources that are used specifically for administration purposes such as management information systems, safeguarding systems, and data storage. Instead, include these in line [339 \(takes you to slide 12\)](#) - ICT costs: administration software and systems.

Any laptops, desktops, and tablets including associated licenses, should be included in line [340 \(takes you to slide 13\)](#) ICT costs: laptops, desktops, and tablets if they haven't been capitalised. Any other hardware not capitalised, such as audio-visual screens, printers and keyboards, should be included in line [341 \(takes you to slide 14\)](#) - ICT costs: other hardware.

Where a resource is used for learning and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.



**339 - ICT costs: administration
software and systems**

Non-staff costs: line 339

Include administration and management software such as management information systems (MIS), safeguarding, finance, cashless catering, building management and payment portals.

Also include operating systems and device licences, unless bundled into the cost of laptops, desktops and tablets. Include cloud and data storage, cybersecurity and filtering / monitoring if they are not part of any previously stated connectivity services.

Exclude connectivity such as broadband and telephony; instead, include these in line [336 \(takes you to slide 10\)](#) - ICT costs: connectivity.

Exclude IT learning resources; instead, include these in line [338 \(takes you to slide 11\)](#) - ICT costs: IT learning resources.

Where a resource is used for learning and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.



**340 - ICT costs: laptops,
desktops and tablets**

Non-staff costs: line 340

Include laptops, desktops and tablets purchased or leased by the school that are used for teaching, learning and administration. Include peripherals such as keyboards, mice and display screens if bundled into the cost of the devices. Include operating systems and licences if bundled into the cost of devices, device management tools.

Only include costs within this line if they have not been capitalised. If they are capitalised, include in line [624 \(takes you to slide 24\)](#) - ICT costs: laptops, desktops and tablets within the capital expenditure section of the form.

Exclude bring your own device (BYOD) schemes where pupils and / or staff are required to bring their own devices such as laptops or tablets.

Exclude peripherals that are not bundled into the cost of the devices, and any other hardware expenditure and instead include these in line [341 \(takes you to slide 14\)](#) - ICT costs: **other hardware**.

Also exclude IT support unless this is bundled into the purchase or hire of the devices and instead include in line [342 \(takes you to slide 14\)](#) - ICT costs: IT support.



Non-staff costs: lines 341, 342 and 330

341 - ICT costs: Other hardware

Include hardware such as printers and consumables, audio-visual display screens, projectors and CCTV. Include peripherals such as keyboards and mice where they are not bundled into laptop, desktop and tablet costs. Include purchase or hire of any hardware where this has not been capitalised.

Only include costs within this line if they have not been capitalised. If they are capitalised, include in line [625 \(takes you to slide 24\)](#) - ICT costs: other hardware.

Exclude laptops, desktops and tablets, instead include this in line [340 \(takes you to slide 13\)](#) - ICT costs: laptops, desktops and tablets above. Exclude any onsite servers, instead include these in line [337 \(takes you to slide 10\)](#) - ICT costs: onsite servers.

Exclude software unless bundled as part of the cost of the hardware and instead include in [339 \(takes you to slide 12\)](#) - ICT costs: administration software and systems.

342 - ICT costs: IT support

Include third-party IT support contracts, maintenance, repair of technology, IT related consultancy when not bundled into other services and training on how to plan, implement and use technology. Include estimated costs of IT support if these are bundled into other services.

Exclude inhouse IT support such as a network or IT manager. This will be included in staff costs.

330 - Other Staff support costs

Include any indirect staffing costs such as training and development, staff travel, childcare vouchers and DBS checks.



Non-staff costs: lines 378 to 379

378 - Non-staff costs (cash)

Include any other revenue expenditure not covered by the above categories e.g. costs of all educational and non-educational supplies and services (including bought in supply cover and HR/Payroll services from the Local Authority), RPA contributions, building repairs and maintenance costs (including any service level agreements that relate to the upkeep and maintenance of the school estate), legal and governance costs, land and buildings valuations, bank charges and interest. If your trust has any RAAC related expenditure that hasn't been capitalised please include this in here.

Exclude revenue deficits on conversion/ transfer or any non-cash costs such as unwinding of the discount, impairment, depreciation.

Include **all** ICT related costs in lines [336 \(takes you to slide 10\)](#) to [342 \(takes you to slide 14\)](#).

379 - Building repair & maintenance / Building improvements

Disclosure only: Disclose the amount of spend on building repairs and maintenance that sits within line 378 that have not been capitalised and report it here. All of your building maintenance, improvements, and repairs should be reported line 378 if you have not included the expenditure in the capital section of the BFR. If you have capitalised this spend and included in the capital section, you don't need to include in line 378 section as it would double count the expenditure. Line (379) is a disclosure only and any repair and maintenance costs within 378 will not be double counted. **If your trust is entirely Church owned or has some Church academies, include all spend on building repairs and maintenance/building improvements that your trust has paid for. If your Diocese has paid for this work, do not include in line 378.**

If you have entered a value in line 379, we will then ask if you can tell us the typical percentage of this spend that is funded through capital grants that you have not capitalised. Include any spend funded through condition improvement funding (CIF), Devolved formula capital (DFC), school condition allocation (SCA) etc that your trust has spent but not capitalised (i.e. included in the capital section of the BFR). Enter the figure as an actual figure, for example 98% would be entered as 98. If all your repairs and maintenance costs in line 379 have been funded through revenue, please enter 0 (zero).

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Deficit on conversion: lines 350 to 395

350 - Revenue deficit transfer of an existing academy in/out of the trust

Include all revenue deficit payable following the transfer of an existing academy, excluding pensions and fixed assets. Where there is a transfer of a deficit into the trust, enter this figure as a positive figure, increasing your expenditure.

Where there is a transfer of a deficit out of the trust, enter this as a negative figure, decreasing your expenditure.

351 - Revenue deficit transfer to an academy on conversion

Include revenue deficit payable on conversion from local authorities, e.g. deficits received from local authorities on conversion excluding pensions and fixed assets. Enter this as a positive figure.

395 - Other non-cash costs

Only include any non-cash costs that are charged to the Statement of Financial Activities (SOFA). If non-cash costs feed the pensions reserve or the capital fund, then exclude them. For example where depreciation flows into the capital fund - this shouldn't be included here. It should be disclosed in the other items section under depreciation.

If you include impairment charges in revenue reserves, then provide an explanation following the validation query. Include other non-cash items such as provisions **(but not pension liabilities) or unwinding of the discount.**



Revenue totals: lines 410 to 430

410 - Balance b/f from previous period

Input the closing balance of revenue funds from the previous financial year. The figures for this can be found in your statutory accounts [refer to the AAD for guidance](#).

Assuming there are no structural changes to the trust, the amount should agree to the sum of 'Endowment Fund', 'Restricted Income Fund' and 'Unrestricted Fund' in the Balance Sheet Summary of the prior year accounts return.

Do include any gains / losses on endowments.

Don't include capital funds or pension reserves or revaluation reserves.

The 1 Sep 23 pre-populated opening balance figures have been prepopulated from your previous AAR (annual accounts return).

430 - Balance c/f to next period

This is an automatic sum of lines 400 and 410 and is used to calculate your trust's total reserves. The reserve balance details page (if triggered) calculates a ratio between line 430 'carried forward 31 Aug 2025' and the 2024 to 2025 total balance in line 298 (Line 430 divided by line 298). Provide an explanation where there are any deficits.

We have pre-populated revenue totals (line 410 balance brought forward from previous period) for 1 Sep 2023 with the closing balance from the 2022 to 2023 annual accounts return (AAR). To see examples of how to calculate this number using your AAR, statutory accounts, or an example from the academies model accounts, see our scenarios section of the online guidance.



Academy trust reserves

We ask trusts with high levels of revenue reserves about their plans for holding these funds. This is to enable DfE to monitor compliance with Academies Trust Handbook that trusts with substantial reserves have a clear plan and rationale for the decision to hold reserves at that level.

We request additional information for any academy trust with reserves equivalent to more than 20% of their income. The calculation is a ratio of line [430 \(takes you to slide 17\)](#) 'carried forward 31 Aug 2024' and line **298**.

You'll be asked: what is the actual value of reserves your trust is holding for contingency, along with a narrative (this should be in line with your trusts reserve policy) and for specific details about the trust's plans for their remaining reserves. The trusts actual reserves value held for contingency should be separate to other planned spend highlighted in the options below. **This must be the monetary figure and not a percentage** (for example, Actual reserves held for contingency is £250,000 which is 4% of GAG. The value to input is '250').

Details should relate to plans for reserves you currently hold however if you allocate more funds to plans than you currently hold, provide the details of this as narrative. You must select at least one from this list of options, and can include projects across all the options:

- IT and systems
- Pupils provision
- Staff provision
- Finance and strategy
- New buildings & estates projects
- Maintenance & improvements to existing buildings % estates projects
- Other spend

All inputs are for the approximate cost and **must** be added in rounded thousands (£,000's). Also provide an estimated end date of spend (when the activity may end). Details should relate to plans for reserves you currently hold however if you allocate more funds to plans than you currently hold, provide the details of this as narrative..

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DfE income – Capital

You'll need to include all DfE capital grants funding receivable in the period.

510 - Devolved formula capital

Input the total amount of capital funding grant receivable from the DfE.

520 - Value of any capital donation of an asset from the DfE for PSPB/Free Schools Programme

Include the value of any asset that has been transferred, or due to be transferred from the DfE to the trust where the DfE has procured the capital works centrally under the Priority Schools Building Programme (PSBP) or Free Schools Programme. This should equal row 605.

530 - Other DfE income–Capital

Include the amount of any capital grants received from the DfE that is not included in lines **510 or 520**, for example CIF/SCA funding. If you have received any RAAC funding that relates to capital, please include this here.

540 - Other DfE family capital grant

Enter the value of any capital grants from DfE family bodies, such as the national college, Office of the Children's Commissioner or the Standards and Testing Agency.

Other income – Capital

560 - Local authority capital income (cash)

Include any local authority capital funding receivable. This should be cash payments only. Include unspent grants (cash) including any capital balances on conversion. This is the cash reserves balances on conversion only.

[Continue to 570-575](#)



Other income - Capital (lines 570 to 575)

Include all other capital income broken down into the following categories:

570 - Non-government capital income

Include voluntary, private capital, donations for use as capital or endowment funds or any other non-government capital income. Specify what each is in the comments section.

571 - Other government grant capital income

Include any other government capital grants received that are not included in the above lines. Specify which government body the grants are from in the comment's column.

574 - Endowment releases to fund capital expenditure

Include where there have been any releases from endowments reserves to fund capital expenditure.

575 - Local authority donated assets

Include any donated assets from local authorities. Note this will contra with line **606** (local authority donated assets expense).



Disposals

Disposal proceeds (lines **581-582**) – include the value that all disposals are carried in the financial statements, i.e. cost less depreciation in the following categories lines:

581 - Land and buildings disposals

Disposal proceeds only.

582 - Other fixed assets disposals

Disposal proceeds only.

Capital income totals

Line **585 - Transfer between revenue and capital (contra line 255)** - this should be the contra to line [255 \(takes you to slide 8\)](#) - normally there are revenue transfers to capital and this line should be a positive figure.

Transfers from capital funding to revenue reserves is usually not allowed. However, on occasion for the reasons described in line **255**, a reverse transfer may be necessary, in which case funds may flow from capital to revenue and the balance in this line would become negative.

In this circumstance, you'll need to add an explanation to provide the context of this.



Capital expenditure: lines 601 to 620

In this section we ask for information on assets that you have included within your balance sheet and fixed assets register. The term we use for this is capitalised.

Land and buildings additions are shown in lines **601 to 620**. This will include the cost of land acquisition including all fees and charges associated, as well as cost of new construction, including fees, cost of conversions and renovations and cost of extension to existing premises. This needs to be broken down into the following category lines:

601 – Land and buildings additions funded by DfE grants

Include any expenditure of grant received from the DfE for freehold and leasehold land and buildings additions. The unspent grant income would be carried forward into the next financial year, usually in the capital funds balance. Include any RAAC related expenditure that has been capitalised and any major maintenance work that has been capitalised.

605 – Land and buildings donated to the trust by the DfE (PSPB/Free Schools Programme)

Include the value of any asset that has been transferred, or due to be transferred from the DfE to the trust where the DfE has procured the capital works centrally under the Priority Schools Building Programme (PSBP) or Free Schools Programme. Contra to line [520 \(takes you to slide 19\)](#).

615 - Land and buildings additions funded by other capital grants

Include any expenditure that is funded by other capital grants (not the DfE family) include Lottery funding, Sport England, Local Authorities, The Football Association.

620 - Land and buildings additions funded by reserves

Funded by reserves – including other revenue sources as well as endowment releases.



Capital expenditure: lines 621 to 623

We collect data around ICT costs, to comply with the digital standard to understand what the education sector spends on ICT. This will help schools and trusts monitor and plan spend in key areas of technology that can lead to cost and time savings longer term.

ICT additions are shown in lines **621 to 625 (takes you to slide 24)**. This will include the cost of ICT where they have been capitalised for network connection and installation, onsite servers, software and hardware. This needs to be broken down into the following category lines:

- | | |
|---|--|
| 621 - ICT costs:
connectivity | Include where capitalised; broadband, wireless networks, network switches, network cables, installation costs.
Exclude leasing (see line 336 (takes you to slide 10) - ICT costs: connectivity, within the revenue expenditure section), IT support, repair and maintenance costs (see line 342 (takes you to slide 14) - ICT costs: IT support, within the revenue expenditure section). |
| 622 - ICT costs:
onsite servers | Include physical onsite servers where costs are capitalised.
Exclude lease costs (please include in line 337 - ICT costs: onsite servers) and any repair and maintenance (please include in line 342 - ICT costs: IT support) costs associated with onsite servers. |
| 623 - ICT costs:
administration
software and
systems | Include where capitalised; administration and management software such as management information systems (MIS), safeguarding, finance, cashless catering, building management and payment portals, operating systems and device licences (unless bundled into the cost of laptops, desktops and tablets), cloud and data storage, cybersecurity and filtering and monitoring if not part of any connectivity services.
Exclude connectivity such as broadband and telephony (see line 621 - ICT costs: connectivity), IT learning resources, (see line 338 (takes you to slide 11) - ICT costs: IT learning resources, within the revenue expenditure section), IT support, repair and maintenance costs (see line 342 - ICT costs: IT support, within the revenue expenditure section). |

Where a resource is used for learning and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.

[Continue to 624-625](#)



Capital expenditure: lines 624 to 625

624 - ICT costs: laptops, desktops and tablets

Include where capitalised; laptops, desktops and tablets purchased by the school (used for teaching, learning and administration), operating systems and licences (if bundled into the cost of devices) and device management tools. **Exclude** bring your own device (BYOD) schemes where pupils and or staff are required to bring their own devices such as laptops or tablets.

Exclude any other hardware (see line **625** - ICT costs: other hardware, within the capital expenditure section), IT support, repair and maintenance costs (see line **342** - ICT costs: IT support, within the revenue expenditure section). Where a resource is used for learning and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.

625 - ICT costs: other hardware

Include where capitalised; hardware such as printers and consumables, audio-visual display screens, projectors and CCTV, peripherals such as keyboards and mice (where they are not bundled into laptop, desktop and tablet costs).

Exclude laptops, desktops and tablets (see line **624** - ICT costs: laptops, desktops and tablets), onsite servers (see line [622 \(takes you to slide 23\)](#) - ICT costs: onsite servers), IT support, repair and maintenance costs (see line **342** to ICT costs: IT support, within the revenue expenditure section).



Capital expenditure: lines 636 to 638 and 606

Other fixed assets additions in lines **636 to 638** – include the cost of other fixed assets acquisition. These fixed assets include items such as furniture and equipment, computer equipment, motor vehicles, assets under construction, intangible assets etc. This needs to be broken down into the following category lines:

636 – Other fixed asset additions funded by DfE grants

Include any expenditure of DfE grant received in a previous period. The unspent grant income should be carried forward from a prior year. Include any RAAC related expenditure that has been capitalised and any major maintenance work that has been capitalised.

637 - Other fixed asset additions funded by other capital grants

Include any expenditure that is funded by other capital grants (not the DfE family) include lottery funding, Sport England, Local Authorities, The Football Association. If your trust has had any major maintenance work completed that has been capitalised, please include this in here.

638 - Other fixed asset additions funded by reserves

Include any expenditure that is funded by reserves – including other revenue sources as well as endowment releases.

606 - Local authority donated assets expense

This should be the contra of row **575** recognising the asset expense following receipt of the donated asset (as income)

Any additions shown in lines **601 (takes you to slide 22) to 606** should be new assets created by the existing trust, and not assets transferred in from another local authority or academy. For assets transferred in from a local authority or academy, please see Capital transfers and conversions (disclosure).



Capital totals: lines 670 to 680

670 - Balance brought forward from previous period

Input the closing balance of capital funds from previous financial year. Assuming there are no structural changes to the trust, then the amount entered in this cell should agree to the “Fixed Asset Fund” less “Tangible assets” and “Intangible assets” in the Balance Sheet summary of the prior year Accounts Return. The 1 Sep opening balance figures have been pre-populated from your previous AAR (annual accounts return).

680 - Balance carried forward to next period

No input required.

Your BFR has been pre-populated with capital totals (line **670** balance b/fwd. from previous period) for 1 Sep with the closing balance from your previous year’s annual accounts return (AAR).

To see examples of how to calculate this number using your AAR, statutory accounts, or an example from the academies model accounts, see our [Scenarios \(takes you to scenarios page in BFR main guidance document\)](#) section in the full guidance document.



Capital transfers and conversions (disclosure): lines 572 to 639

572 - Capital assets transferred to an academy on conversion

Include the value of capital assets and liabilities received or receivable from local authorities on conversion. These balances will have a contra adjustment. For example, when you record a conversion from a local authority the entry is conversion income and the opposite adjustment conversion expenditure. The former recognises the transfer income and the later the expenditure to recognise the asset. The budgeting impact is neutral.

573 - Capital assets transferred of an existing academy into the trust

Include the value of capital assets and liabilities received or receivable following the transfer of an existing academy from another academy trust. The value of any amount received, or receivable should be entered as a positive value.

639 - Capital assets transferred of an existing academy out of the trust

Include the value of capital assets and liabilities paid or payable following the transfer of an existing academy to another academy trust. The value of any amount paid or payable should be entered as a negative value.

Include any transfer of capital assets and liabilities from local authorities (line **572**) or an academy (line **573**) into your trust. Use these lines to add in capital assets that have already been established within the incoming academy or local authority, and not new assets created by your current trust. New assets created by your current trust should be included within lines **601 to 606**.



Other items: cash and impairment/gains and losses

Cash

700 - Cash at bank and in hand

Include the balances held in all academy trust bank accounts plus any miscellaneous cash holdings, for example petty cash balances. This will also include cash equivalents, being short-term highly liquid investments with a short maturity, for example short-term money market deposits. August balances should be as per your last audited financial statements.

701 - Overdrafts

Include any bank or other overdrafts still in use at the period end date.

Impairment/gains and losses

710 - Gain/loss on disposal of fixed assets

Deduct the carrying amount of the asset and related selling expenses from the proceeds of the disposal. Losses are entered as positive and gains as negative.

712 – Impairments charges

Impairment charge would be the reduction in carrying value of an asset.



Other items: investments and loans

Investments

725 - Investments

Include the total value of your investments as at the specified dates. Increases to the total value could be as a result of the purchase of new fixed income or equity investments.

730 - Investment liquidations

Include cash or cash equivalents received as a result of investment liquidations. This is a disclosure only line and will not result in double-counting in line **700**.

Loans

780 - Opening outstanding loans

Include any closing loans outstanding from the previous financial year. Specify in the comments section to whom the loans relate, the amounts specific to each, whether transferred on conversion, reason for loan and loan duration. This includes Salix loans.

785 - Increase / decrease in outstanding loans

Include the value of any increase or decrease in outstanding loans. Specify in the comments box to whom the loans relate, the amounts specific to each, whether transferred on conversion, reason for loan and duration of loan. This includes Salix loans.



Provisions

736 - Provisions Increase

Include any new provision (which is a known liability, but the timing and amount of payment are uncertain) that have been created or increased in the year. An example of this would be an announcement of a future severance scheme. Enter as a positive figure.

737 - Provisions release (enter as a negative value)

Include any reductions to the value of the provisions in the year. This must be a negative value.

738 – Provision utilisation

Include any payments made out against the provisions in the year. This must be a negative value. This isn't a cost; it's a cash payment.

Depreciation/amortisation for the period

715 – Buildings depreciation

Include depreciation charges for DfE buildings only, excluding depreciation relating to owned assets, donated assets or other non DfE buildings during the year.

716 - Other assets donated depreciation

Include depreciation charges for non DfE donated assets.

717 - Other assets owned depreciation

Include depreciation charges for other owned assets, excluding DfE buildings or non DfE donated assets.



Trust Revenue Reserves

In this section (lines **1000 to 1002**) exclude pensions and capital reserves. Trusts will be required to provide an explanation if any of its academies are carrying a negative reserve balance along with the plan of action to bring the deficit fund to surplus. You can collect this information in the comments section of the worksheet and copy it across onto the online form.

GAG Pooling - If your trust GAG is fully pooled and reserves are totally held centrally click 'Yes'. You will then not be required to input the balance for each Academy separately. If you don't fully pool your GAG funding, select 'No' and the list of your academies will appear for you to input the individual balances per academy (lines **800 to 899**).

1001 – Total Trust reserves

This should equal line [430 \(takes you to slide 17\)](#), however, it may not match due to any changes in the structure of your trust. For SATs, this is a calculated field from lines 1000 and 1002 ONLY, For MATs this is a calculated field from lines 1000, 1002 and 800. For this line to populate, enter your figures into line **1000**, **1002**, and/or lines **800** depending on whether your reserves are held centrally or at academy level.

1002 - Adjustments to reserves

Use this line if you need to adjust the reserve balances, for example, if you have new academies that aren't included on the form, and you have included financial data for them.

1000 - Centrally held reserves

Pooled Funding: When GAG funding is fully pooled, this will be the trust's total reserves. This applies to all SATs and should equal line 430.

Non-Pooled Funding: MATs only. If your GAG funding is not fully pooled, and you hold reserves centrally and at academy level, adjust the centrally held reserves in line **1000** to show the value of reserves held centrally, and then the reserve balances for each academy within the **800** lines. Once lines 1000 or 800 are populated, then line 1001 will populate automatically.

800-899 - Individual academy reserves

If there's no GAG pooling, MATs should separately report revenue reserves information, for each academy included in the return. All trusts must provide an explanation along with the plan of action to bring the deficit fund to surplus, if any of its academies are carrying a negative reserve balance at the close of each academic year. The number of academies in the return should match the number of academy reserves. The balances should be the balance for each academy (unless you pool GAG funding). Deficits are entered as a negative value.



Three-year forecast: revenue

This section of the form is completed at a summary level as compared to the rest of the form. The first column is calculated from information previously input into the form. The forecast is needed to be input for the years: 2025 to 2026 and 2026 to 2027
This is input in four sections shown below:

Revenue

1990 - DfE grant income	Maps to line 199 . This includes all DfE income.
2500 - Other Income	Maps to line 250 . All other income revenue streams (non-DfE).
2530 - Surplus/deficit transfer into trust on conversion or transfer	Maps to line 212 and 215 . Surplus transfers into the trust on conversion or transfer.
2550 - Transfer revenue to capital	Maps to line 255 . Transfers from current year revenue into capital reserves. This usually reduces income but on occasion, there's a transfer from capital to revenue.
3100 - Staff costs	Maps to line 310 to 325 . Includes all appropriate staff costs.
3300 - Other costs	Maps to the ICT revenue cost lines (336 – 342) line 330 , line 378 and 395 . Includes all non-staff costs but excludes non-cash depreciation, pension provision movements.



Three-year forecast: revenue and capital

3900 - Assumed pay awards for teaching staff (% rate)

Please enter the percentage (%) rate used to forecast assumed pay awards for teaching staff. This figure should be between 0% and 100%. Please enter these figures as actual figures (For example for 1% enter '1' or for no increase enter '0').

3950 - Assumed pay awards for support staff (% rate)

Please enter the percentage (%) rate used to forecast assumed pay awards for support staff. This figure should be between 0% and 100%. Please enter these figures as actual figures (For example for 1% enter '1' or for no increase enter '0').

The rates that you tell us should be your best estimate based on your planning assumptions. We will use this information to understand trusts intentions/plans for pay settlements in future years whilst recognising that future rates are subjective and may be different.

Capital

5850 - Transfer revenue to capital expenditure

Maps to line **585**. Contra of [255 \(takes you to slide 8\)](#) – this is current year revenue transferred to capital or, on occasion, is a reverse transfer.

5500 - Capital income

Maps to lines **550** and **580**. This should be all grant funding.
Don't include donated assets, Assets Under Construction (AUC) transfers or conversions. Only include genuine income.

6500 - Actual spend on capital expenditure

Maps to line **650**. Don't include donated assets, AUC transfers or conversions. Only include actual trust spend.

5840 - Asset disposals

Maps to line **584**. Receipts on disposal.



Three-year forecast: other items

7200 - Depreciation

Maps to line **720 - Total depreciation**, all depreciation categories combined. Provide a brief explanation of the different strands of depreciation – buildings, donated assets and other.

7100 - Any other non-cash costs

Maps to lines [736, 737 \(takes you to slide 30\)](#), [712 and 710 \(takes you to slide 28\)](#). Only if known and planned. Include provision movements, impairments and gain/loss on disposal. Provide a brief summary of the costs included.
Exclude pension.

7000 - Cash

Maps to line [700 to 701 \(takes you to slide 28\)](#). Include bank balances and overdrafts combined.

9000 – Pupil numbers (estimated)

Enter estimated pupil numbers for every year and without rounding.

We collect forecasted depreciation to enable us to report the Capital department expenditure limit (CDEL) figure which forms part of the department's treasury control line, with these figures subsequently being reported to HM Treasury.

To calculate your forecasted depreciation, take your current years' depreciation charge for the year and roll this forward for the next year. For any planned asset acquisitions, add in the depreciation charge relating to this when the asset is forecast to be capitalised.

For any planned disposals, reduce the depreciation charge when the asset is due to be disposed of.



Three-year forecast: reserves

4100 - Revenue Reserve opening balance brought forward 1 Sep 2024, 2025, and 2026

Maps to line [410 \(takes you to slide 17\)](#). Opening revenue reserve balances.

4300 - Revenue Reserve balance carried forward 31 August 2025, 2026, and 2027

Maps to line [430 \(takes you to slide 17\)](#). Closing revenue balances – explain the circumstances where you’ve forecasted any closing deficits.

8000 - Trust reserves balances at 31 August 2025, 2026, and 2027

Maps to [1001 \(takes you to slide 31\)](#), which is the total of lines [800 to 899 \(takes you to slide 31\)](#) and [1000 \(takes you to slide 31\)](#). Only a single line entry is required for the entire trust. Provide further details where you’ve forecasted a deficit in any one year.

