Department for Education

Consistent Financial Reporting

2025-26 Technical Specification

Version 1.0 November 2025

Contents

Version history

Version	Changes	Date
1.0	Dates rolled forward Removal of I18C: income from any grants provided in relation to COVID-19 catch-up activity Removal of I18D: income from other additional grants Removed validation rules from this document and will be published as a separate accompanying Excel document Data formats in opening balances, income, expenditure, capital income, capital expenditure, De Minimis and balances modules all updated to match the description in Section 2.2	November 2025

1. Section 1 - Introduction

1.1. Scope

The Secretary of State for Education agreed that from April 2002 outturn financial data on schools will be collected using the Consistent Financial Reporting (CFR) system. This is to enable meaningful comparisons of costs between schools.

All LA maintained primary, secondary, PRUs and special schools will be subject to CFR. CFR remains optional for nurseries and non-maintained special schools (NMSS). CTCs and academies are not required to submit CFR data and instead submit a Benchmarking Return (Account Return).

This specification defines the data required and XML structure with the CFR school data entered by the school (or the LA on behalf of the school).

As well as being used by the DfE, this specification has been written as an external document for schools, LAs and third-party software suppliers and will be published on gov.uk.

Associated documents

This document should be considered alongside the following:

2025-26 CFR validation rules

2025-26 CFR framework

1.2. Data collection dates

Data collection opens on 1 April 2026. The database will close on 31 July 2026.

1.3. Changes since previous collection

Data item/validation rule	Change
Data item I18C	Removal of I18C: income from any grants provided in relation to COVID-19 catch-up activity
Data item I18D	Removal of I18D: income from other additional grants

2. Section 2 – Data Formats

2.1. Data from school

Within this specification:

- All the data items for the 2025-26 data collection are listed in Section 2.4
- Section 3 shows the XML structure that will be used to upload CFR school data into COLLECT in 2025-26

2.2. Notes on financial data types

The majority of the financial fields should be defined as follows:

- Balance fields should be decimal (12, 2)
- Income/Expenditure fields should be decimal (10, 2)
- De Minimis decimal (7, 2)

When displaying data on screens it is recommended that pound signs and commas are included for user friendliness; **these must not be transmitted in the XML file.**

All numeric fields must prevent alpha characters from being entered. A generic error should be produced if the user attempts to enter alpha data in these fields.

N.B. Only Non-Mandatory fields (except the federated flag field) can contain nulls; every other field must contain an entry.

2.3. Validation on CFR data from schools

The separate validation rules document identifies rules as resulting in an error or a query. Errors must be fixed before a school's data can be submitted. A query does not need to be fixed but after the file has been loaded onto COLLECT an explanation should be entered using COLLECT's notepad facility. The use of non-explanatory entries such as 'OK' or 'Correct' should be avoided.

All queries are OK-able in COLLECT by DfE Helpdesk. Errors are not OK-able.

The validation rules are identified by their XML data item. The XML message structure is included in the specification and will be issued to all software suppliers.

2.4. Data items

2.4.1. Header module

Data item	XML tag	Data format	Mandatory (Y/N)
Serial number	<SerialNo>	Numeric (3) Should be an integer value starting from 1 and incremented by 1 for every subsequent XML message created with the same name	Y
Name	<Name>	Alphanumeric (50) 'Consistent Financial Reporting 2025-2026'	Y
Date/time	<DateTime>	The date and time the XML file was created in yyyy-mm-ddThh:mm:ss format (e.g. 2026-06-26 09:29:13)	Y

2.4.2. Source school module

Data item	XML tag	Data format	Mandatory (Y/N)
School name	<SchoolName>	Alphanumeric (100)	Y
Contact name	<ContactName>	Alphanumeric (50)	Y
Email address	<Email>	Alphanumeric (254)	N
Phone number	<Phone>	Alphanumeric (35)	Y
Federated submission	<FederatedFlag>	Y/N	Y
LA Estab numbers of schools in federation	<FederationEstab1>	Alphanumeric (4)	N

Data item	XML tag	Data format	Mandatory (Y/N)
LA Estab numbers of schools in federation	<FederationEstab2>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab3>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab4>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab5>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab6>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab7>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab8>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab9>	Alphanumeric (4)	N
LA Estab numbers of schools in federation	<FederationEstab10>	Alphanumeric (4)	N
Year	<FinancialYear>	Numeric (8)	Y
Input system	<InputSystem>	Alphanumeric (4)	Y
Data preparation An indication is required to find out if the school has been involved in the preparation of the CFR return	<DataPreparation>	Y/N	Y
Data version This will be an automatic response from the school's MIS system. If there are any red errors on the CFR return, preliminary will be attached to it. If there are no red errors, then final will be attached to it.	<DataVersion>	Alphanumeric (15)	Y

Data item	XML tag	Data format	Mandatory (Y/N)
Complete Is this data for a full financial year?	<Complete>	Y = full year N = partial year (i.e. school opened or closed)	Y
Cash or accruals accounting	<CashOrAccruals>	Alpha (8)	Y
Rates exempt	<RatesExempt>	Y = if school is rates exempt N = if schools is not exempt	Y
Insurance	<Insurance>	Y = if your school’s insurance policies/premiums have been purchased centrally at no cost to the school N = if your school’s insurance policies/premiums have not been purchased centrally	Y

2.4.3. CFR Data

2.4.3.1. Opening balances module

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
Opening Pupil Focused Revenue Balance	<OB01_OpeningPupilFocusedRevenueBalance>	Numeric (12,2)	Y
Opening Community Focused Extended School Revenue Balance	<OB02_OpeningCommunityFocusedRevenueBalance>	Numeric (12,2)	Y
Opening Capital Balance	<OB03_OpeningCapitalBalance>	Numeric (12,2)	Y

2.4.3.2. Income module

Data item	XML tag	Data format (see section 2.1 for details)	Mandator y (Y/N)
I01 (Funds delegated by the LA)	<I01_LA>	Numeric (10,2)	Y
I02 (Funding for sixth form students)	<I02_SixthForm>	Numeric (10,2)	Y
I03 (High needs top-up funding)	<I03_HighNeedsTopUp>	Numeric (10,2)	Y
I04 (Funding for minority ethnic pupils)	<I04_MinorityEthnic>	Numeric (10,2)	Y
I05 (Pupil Premium)	<I05_PupilPremium>	Numeric (10,2)	Y
I06 (Other Government grants)	<I06_OtherGovGrants>	Numeric (10,2)	Y
I07 (Other grants)	<I07_OtherGrants>	Numeric (10,2)	Y
I08a (Income from letting premises)	<I08a_LettingPremises>	Numeric (10,2)	Y
I08b (Other income from facilities and services)	<I08b_OtherServices>	Numeric (10,2)	Y
I09 (Income from catering)	<I09_Catering>	Numeric (10,2)	Y
I10 (Receipts from supply teacher insurance claims)	<I10_SupplyInsurance>	Numeric (10,2)	Y
I11 (Receipts from other insurance claims)	<I11_OtherInsurance>	Numeric (10,2)	Y
I12 (Income from contributions to visits etc.)	<I12_Contributions>	Numeric (10,2)	Y
I13 (Donations and/or voluntary funds)	<I13_Donations>	Numeric (10,2)	Y

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
I15 (Pupil focused extended school funding and/or grants)	<I15_PupilFocusedExtendedFunding>	Numeric (10,2)	Y
I16 (Community focused school funding and/or grants)	<I16_CommunityFocusedFunding>	Numeric (10,2)	Y
I17 (Community Focused School Facilities Income)	<I17_CommunityFocusedSchoolFacilitiesIncome>	Numeric (10,2)	Y

2.4.3.3. Expenditure module

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
E01 (Teaching staff)	<E01_TeachingStaff>	Numeric (10,2)	Y
E02 (Supply staff)	<E02_SupplyStaff>	Numeric (10,2)	Y
E03 (Education support staff)	<E03_SupportStaff>	Numeric (10,2)	Y
E04 (Premises staff)	<E04_PremisesStaff>	Numeric (10,2)	Y
E05 (Administrative & clerical staff)	<E05_AdminStaff>	Numeric (10,2)	Y
E06 (Catering staff)	<E06_CateringStaff>	Numeric (10,2)	Y
E07 (Cost of other staff)	<E07_OtherStaff>	Numeric (10,2)	Y
E08 (Indirect employee expenses)	<E08_IndirectEmployee>	Numeric (10,2)	Y
E09 (Staff development & training)	<E09_StaffDevelopment>	Numeric (10,2)	Y
E10 (Supply teacher insurance)	<E10_SupplyInsurance>	Numeric (10,2)	Y

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
E11 (Staff related insurance)	<E11_StaffInsurance>	Numeric (10,2)	Y
E12 (Building maintenance and improvement)	<E12_Buildings>	Numeric (10,2)	Y
E13 (Grounds maintenance and improvement)	<E13_Grounds>	Numeric (10,2)	Y
E14 (Cleaning & caretaking)	<E14_CleaningCaretaking>	Numeric (10,2)	Y
E15 (Water & sewerage)	<E15_WaterSewerage>	Numeric (10,2)	Y
E16 (Energy)	<E16_Energy>	Numeric (10,2)	Y
E17 (Rates)	<E17_Rates>	Numeric (10,2)	Y
E18 (Other occupation costs)	<E18_OtherOccupation>	Numeric (10,2)	Y
E19 (Learning resources)	<E19_LearningResources>	Numeric (10,2)	Y
E20A (Connectivity)	<E20A_Connectivity>	Numeric (10,2)	Y
E20B (Onsite servers)	<E20B_OnsiteServers>	Numeric (10,2)	Y
E20C (IT learning resources)	<E20C_ITLearningResources>	Numeric (10,2)	Y
E20D (Administration software and systems)	<E20D_AdministrationSoftware>	Numeric (10,2)	Y
E20E (Laptops, desktops and tablets)	<E20E_LaptopsDesktopsTablets>	Numeric (10,2)	Y
E20F (Other hardware)	<E20F_OtherHardware>	Numeric (10,2)	Y
E20G (IT support)	<E20G_ITSupport>	Numeric (10,2)	Y
E21 (Examination fees)	<E21_ExaminationFees>	Numeric (10,2)	Y

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
E22 (Administrative supplies)	<E22_AdministrativeSupplies>	Numeric (10,2)	Y
E23 (Other insurance premiums)	<E23_OtherInsurance>	Numeric (10,2)	Y
E24 (Special facilities)	<E24_SpecialFacilities>	Numeric (10,2)	Y
E25 (Catering supplies)	<E25_CateringSupplies>	Numeric (10,2)	Y
E26 (Agency supply staff)	<E26_AgencySupplyStaff>	Numeric (10,2)	Y
E27 (Bought in professional services – curriculum)	<E27_CurriculumServices>	Numeric (10,2)	Y
E28a (Bought in professional services – other (except PFI))	<E28a_OtherServices_exceptPFI>	Numeric (10,2)	Y
E28b (Bought in professional services – other (PFI))	<E28b_OtherServices_PFI>	Numeric (10,2)	Y
E29 (Loan interest)	<E29_LoanInterest>	Numeric (10,2)	Y
E30 (Direct revenue financing (revenue contributions to capital)	<E30_DirectRevenueFinancing>	Numeric (10,2)	Y
E31 (Community Focused School Staff	<E31_CommunityFocusedStaff>	Numeric (10,2)	Y
E32 (Community Focused School Costs)	<E32_CommunityFocusedSchoolCosts>	Numeric (10,2)	Y

2.4.3.4. Capital income module

Data item	**XML tag**	**Data format (see section 2.1 for details)**	**Mandatory (Y/N)**
CI01 (Capital Income)	<CI01_CapitalIncome>	Numeric (10,2)	Y
CI03 (Voluntary or private income)	<CI03_VoluntaryIncome>	Numeric (10,2)	Y
CI04 (Direct revenue financing)	<CI04_DirectRevenueFinancing>	Numeric (10,2)	Y

2.4.3.5. Capital expenditure module

Data item	**XML tag**	**Data format (see section 2.1 for details)**	**Mandatory (Y/N)**
De minimis What is your de minimis level for capitalising expenditure?	<DeMinimis>	Numeric (7,2)	Y
CE01 (Acquisition of land and existing buildings)	<CE01_LandBuildings>	Numeric (10,2)	Y
CE02 (New construction conversion and renovation)	<CE02_ConstructionConversion>	Numeric (10,2)	Y
CE03 (Vehicles, plant, equipment and machinery)	<CE03_Equipment>	Numeric (10,2)	Y
CE04A (Connectivity)	<CE04A_Connectivity>	Numeric (10,2)	Y
CE04B (Onsite servers)	<CE04B_OnsiteServers>	Numeric (10,2)	Y
CE04C (Administration software and systems)	<CE04C_AdministrationSoftware>	Numeric (10,2)	Y

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
CE04D (Laptops, desktops and tablets)	<CE04D_LaptopsDesktopsTablets>	Numeric (10,2)	Y
CE04E (Other hardware)	<CE04E_OtherHardware>	Numeric (10,2)	Y

2.4.3.6. Balances module

Data item	XML tag	Data format (see section 2.1 for details)	Mandatory (Y/N)
B01 (Committed revenue balances)	<B01_CommittedRevenue>	Numeric (12,2)	Y
B02 (Uncommitted revenue Balances)	<B02_UncommittedRevenue>	Numeric (12,2)	Y
B03 (Devolved Formula Capital Balance)	<B03_DevolvedCapital>	Numeric (12,2)	Y
B05 (Other Capital Balances)	<B05_OtherCapital>	Numeric (12,2)	Y
B06 (Community Focused School Revenue balances)	<B06_CommunityFocused>	Numeric (12,2)	Y
B07 (Outstanding balance on capital loans)	<B07_OutstandingBalance>	Numeric (12,2)	Y

3. Section 3 – XML structure

The general format of this XML message structure is constructed to comply with Common Basic Dataset (CBDS) standards. Data formats are included in Section 2.

The order of these tags is important and must not be changed. The tags described in Section 2 are the only ones allowable – the presence of other tags renders the return invalid. It is essential that the <Message> tag is not modified by the addition of further content.

XML file should be encoded to utf-8 standards. If an ampersand occurs within any of the data items, it must be represented by &amp.

Thus the name of a school such as St Peter & St Paul must be represented in the XML file as <SchoolName>St Peter & St Paul</SchoolName>.

This method of representation is part of the W3C specification for correct XML syntax. XML documents which do not follow this convention are not well-formed and cannot be opened in (for example) Internet Explorer, which will return an error message.

Customers are advised to use Section 2 within this document for data types and the separate validation rules document for validation rules for the elements.

An example of the XML structure is given below showing whether they are mandatory or not. The data in the tags is created as an example only it is not based on real data.

XML Tags and example data	Field mandatory
<Message>	Y
<Header>	Y
<SerialNo>1</SerialNo>	Y
<Name>Consistent Financial Reporting 2025-2026</Name>	Y
<DateTime>2025-10-19T09:42:10</DateTime>	Y
</Header>	Y
<SourceSchool>	Y
<LEA>203</LEA>	Y
<Estab>4020</Estab>	Y
<SchoolName>DfE Testing School</SchoolName>	Y
<Contact>Mr Smart</Contact>	Y
<Email>Smart@testing.org.uk</Email>	N
<Phone>02082000963</Phone>	Y
<FederatedFlag>Yes</FederatedFlag>	Y
<FederationEstab1>2104066</FederationEstab1>	N

XML Tags and example data	Field mandatory
<FederationEstab2>2104069</FederationEstab2>	N
<FederationEstab3>2104666</FederationEstab3>	N
<FederationEstab4>2104667</FederationEstab4>	N
<FederationEstab5>2104689</FederationEstab5>	N
<FederationEstab6>2104800</FederationEstab6>	N
<FederationEstab7>2104801</FederationEstab7>	N
<FederationEstab8>2104802</FederationEstab8>	N
<FederationEstab9>2104810</FederationEstab9>	N
<FederationEstab10>2104890</FederationEstab10>	N
<FinancialYear>20252026</FinancialYear>	Y
<InputSystem>SIMS</InputSystem>	Y
<DataPreparation>N</DataPreparation>	Y
<DataVersion>Final</DataVersion>	Y
<Complete>Y</Complete>	Y
<CashOrAccruals>Cash</CashOrAccruals>	Y
<RatesExempt>N</RatesExempt>	Y

XML Tags and example data	**Field mandatory**
<Insurance>N</Insurance>	Y
<CFRData>	
<OpeningBalances>	
<OB01_OpeningPupilFocusedRevenueBalance>119612.63 </OB01_OpeningPupilFocusedRevenueBalance>	Y
<OB02_OpeningCommunityFocusedRevenueBalance>123456.78 </OB02_OpeningCommunityFocusedRevenueBalance>	Y
<OB03_OpeningCapitalBalance>98765.43</OB03_OpeningCapitalBalance>	Y
</OpeningBalances>	
<Income>	
<I01_LA>836072.35</I01_LA>	Y
<I02_SixthForm>0.00</I02_SixthForm>	Y
<I03_HighNeedsTopUp>64760.00</I03_HighNeedsTopUp>	Y
<I04_MinorityEthnic>39681.50</I04_MinorityEthnic>	Y
<I05_PupilPremium>81120.78</I05_PupilPremium>	Y
<I06_OtherGovGrants>0.00</I06_OtherGovGrants>	Y

XML Tags and example data	Field mandatory
<I07_OtherGrants>10868.50</I07_OtherGrants>	Y
<I08a_LettingPremises>19516.16</I08a_LettingPremises>	Y
<I08b_OtherServices>1234.56</I08b_OtherServices>	Y
<I09_Catering>0.00</I09_Catering>	Y
<I10_SupplyInsurance>11153.28</I10_SupplyInsurance>	Y
<I11_OtherInsurance>626.92</I11_OtherInsurance>	Y
<I12_Contributions>17512.07</I12_Contributions>	Y
<I13_Donations>4794.40</I13_Donations>	Y
<I15_PupilFocusedExtendedFunding>8765.23</I15_PupilFocusedExtendedFunding>	Y
<I16_CommunityFocusedFunding>2468.02</I16_CommunityFocusedFunding>	Y
<I17_CommunityFocusedSchoolFacilitiesIncome >1357.91</I17_CommunityFocusedSchoolFacilitiesIncome>	Y
</Income>	Y
<Expenditure>	Y
<E01_TeachingStaff>562174.27</E01_TeachingStaff>	Y
<E02_SupplyStaff>1624.98</E02_SupplyStaff>	Y

XML Tags and example data	Field mandatory
<E03_SupportStaff>161443.61</E03_SupportStaff>	Y
<E04_PremisesStaff>15440.77</E04_PremisesStaff>	Y
<E05_AdminStaff>25674.02</E05_AdminStaff>	Y
<E06_CateringStaff>0.00</E06_CateringStaff>	Y
<E07_OtherStaff>17235.88</E07_OtherStaff>	Y
<E08_IndirectEmployee>4511.47</E08_IndirectEmployee>	Y
<E09_StaffDevelopment>1857.00</E09_StaffDevelopment>	Y
<E10_SupplyInsurance>7465.00</E10_SupplyInsurance>	Y
<E11_StaffInsurance>570.30</E11_StaffInsurance>	Y
<E12_Buildings>5624.22</E12_Buildings>	Y
<E13_Grounds>1688.16</E13_Grounds>	Y
<E14_CleaningCaretaking>15746.72</E14_CleaningCaretaking>	Y
<E15_WaterSewerage>2666.60</E15_WaterSewerage>	Y
<E16_Energy>9203.68</E16_Energy>	Y
<E17_Rates>20776.00</E17_Rates>	Y
<E18_OtherOccupation>1930.58</E18_OtherOccupation>	Y

XML Tags and example data	Field mandatory
<E19_LearningResources>48456.49</E19_LearningResources>	Y
<E20A_Connectivity>24186.85</E20A_Connectivity>	Y
<E20B_OnsiteServers>24186.85</E20B_OnsiteServers>	Y
<E20C_ITLearningResources>24186.85</E20C_ITLearningResources>	Y
<E20D_AdministrationSoftware>24186.85</E20D_AdministrationSoftware>	Y
<E20E_LaptopsDesktopsTablets>24186.85</E20E_LaptopsDesktopsTablets>	Y
<E20F_OtherHardware>24186.85</E20F_OtherHardware>	Y
<E20G_ITSupport>24186.85</E20G_ITSupport>	Y
<E21_ExaminationFees>0.00</E21_ExaminationFees>	Y
<E22_AdministrativeSupplies>32329.96</E22_AdministrativeSupplies>	Y
<E23_OtherInsurance>3570.00</E23_OtherInsurance>	Y
<E24_SpecialFacilities>4022.80</E24_SpecialFacilities>	Y
<E25_CateringSupplies>0.00</E25_CateringSupplies>	Y
<E26_AgencySupplyStaff>48090.75</E26_AgencySupplyStaff>	Y
<E27_CurriculumServices>58195.27</E27_CurriculumServices>	Y
<E28a_OtherServices_exceptPFI>33243.37</E28a_OtherServices_exceptPFI>	Y

XML Tags and example data	Field mandatory
<E28b_OtherServices_PFI>33243.37</E28b_OtherServices_PFI>	Y
<E29_LoanInterest>0.00</E29_LoanInterest>	Y
<E30_DirectRevenueFinancing>0.00</E30_DirectRevenueFinancing>	Y
<E31_CommunityFocusedStaff>0.00</E31_CommunityFocusedStaff>	Y
<E32_CommunityFocusedSchoolCosts>0.00</E32_CommunityFocusedSchoolCosts>	Y
</Expenditure>	Y
<CapitalIncome>	Y
<CI01_CapitalIncome>43769.00</CI01_CapitalIncome>	Y
<CI03_VoluntaryIncome>0.00</CI03_VoluntaryIncome>	Y
<CI04_DirectRevenueFinancing>0.00</CI04_DirectRevenueFinancing>	Y
</CapitalIncome>	Y
<CapitalExpenditure>	Y
<DeMinimis>12345.00</DeMinimis>	Y
<CE01_LandBuildings>0.00</CE01_LandBuildings>	Y

XML Tags and example data	Field mandatory
<CE02_ConstructionConversion>36774.00</CE02_ConstructionConversion>	Y
<CE03_Equipment>0.00</CE03_Equipment>	Y
<CE04A_Connectivity>13517.00</CE04A_Connectivity>	Y
<CE04B_OnsiteServers>13517.00</CE04B_OnsiteServers>	Y
<CE04C_AdministrationSoftware>13517.00</CE04C_AdministrationSoftware>	Y
<CE04D_LaptopsDesktopsTablets>13517.00</CE04D_LaptopsDesktopsTablets>	Y
<CE04E_OtherHardware>13517.00</CE04E_OtherHardware>	Y
</CapitalExpenditure>	Y
<Balances>	Y
<B01_CommittedRevenue>4000.00</B01_CommittedRevenue>	Y
<B02_UncommittedRevenue>93989.84</B02_UncommittedRevenue>	Y
<B03_DevolvedCapital>6010.00</B03_DevolvedCapital>	Y
<B05_OtherCapital>0.00</B05_OtherCapital>	Y
<B06_CommunityFocused>0.00</B06_CommunityFocused>	Y
<B07_OutstandingBalance>0.00</B07_OutstandingBalance>	Y

XML Tags and example data	Field mandatory
</Balances>	Y
</CFRData>	Y
<Notepad>	Y
<LEA>203</LEA>	Y
<Estab>4020</Estab>	Y
<Type>0</Type>	Y
<Date>2025-10-19</Date>	Y
<Username>Data Provider</Username>	Y
<Details>Query 420 - yes Query 450 - yes Query 480 – yes Query 510 – yes B01 is earmarked for primary learning zone</Details>	N
</Notepad>	Y
</SourceSchool>	Y
</Message>	Y

3.1. File Naming Conventions

This file naming convention is based on the model used for School Census and should be used for schools' final CFR return if S2S is used. If the school sends the LA preliminary CFR data throughout the year, these files should NOT use this naming convention so that the final CFR file can be easily distinguished.

S2S may be used to transfer the CFR 2025-26 data between schools and LAs. All school's software must generate these filenames.

School to LA:

LLLSSSS_CFR_LEALLLL_NNN.XML

Where:

LLL is the LEA number

SSSS is the school number

CFR is constant

LEALLLL is the LEA number followed by 'LLLL' as a constant

NNN is a user generated number that increases each time the file is produced by a school.

For example, the first CFR file produced by school 5402 in LA 916 is: 9165402_CFR_916LLLL_001.XML

Department for Education

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