



# HCSS Accounting Guidance

## CFR Return Notes

## CFR Return

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As part of the year end process, a CFR (Consistent Financial Reporting) Return needs to be submitted to either the LA or the DfE through COLLECT.

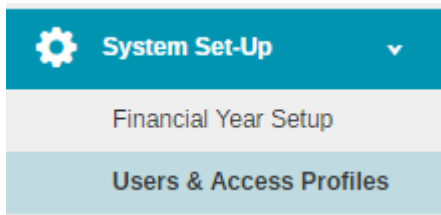
HCSS Accounting has an inbuilt CFR Return within the Reports section.

### 1. Access to the CFR Return

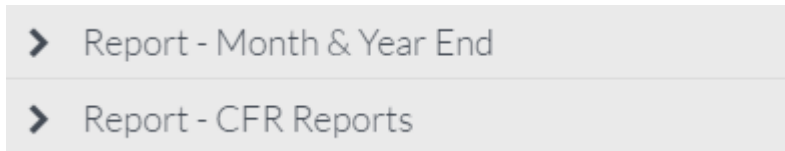
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The Master user is given automatic access to run the CFR Return.

To give access to other users, go to System Set-Up>Users and Access Profiles:

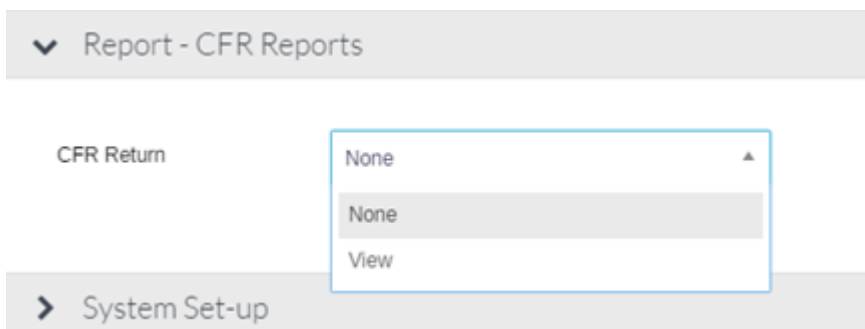


Select the relevant Access Profile, and under Reports, a new option is available:



Click on Report-CFR Reports.

Select View from the drop down list:



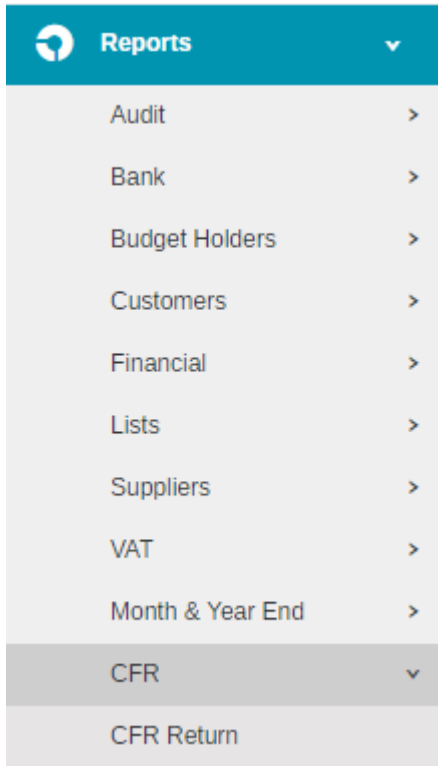
Click on Submit.

## 2. Run CFR Return

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Before running the CFR Return, please make sure that you have selected the appropriate year in the top right hand corner.

Go to Reports>CFR:



Clicking on CFR Return will show the following screen wizard:

School Type	Populated from details on HCSS Workbench and none editable
LA Number	Populated from details on HCSS Workbench and are editable if incorrect
DfE Establishment Number	Populated from details on HCSS Workbench and are editable if incorrect
School Name	Populated from details on HCSS Workbench and none editable
Contact Name	Populated from details on HCSS Workbench and are editable if incorrect
Email Address	Populated from details on HCSS Workbench and are editable if incorrect
Phone Number	Populated from details on HCSS Workbench and are editable if incorrect
Year	2016
Accounting Method	Accruals
De minimus level for capitalising expenditure	To be entered based on the LA's guidance
Hub School for a federation	Tick if a Hub School
Figures for a complete Financial Year	Tick if for a full year (CFR Return will not upload if not ticked)
A 'Rates Exempt' School	Tick if Rates Exempt
School involved in preparation of CFR Return	Tick if school involved
School's insurance policies/premiums have been purchased centrally (at no cost to the school)?	Tick if true

When all details are completed, click Next or use the tabs at the top of the screen.

**Note – you can Save at any time whilst using the Wizard.**

### 3. Balances

Clicking on Next takes you through the Wizard to Balances.

Enter the balances against the relevant codes based on the CFR Guidance (see below):

B02: uncommitted revenue balances	<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>uncommitted cumulative balance of income, including any uncommitted revenue balances from previous years, less expenditure from revenue funding sources during the financial year and any clawback of uncommitted balances during the year by the local authority</li> <li><b>Excludes:</b></li> <li>capital revenue balances (see B03 and B05)</li> <li>committed balances (see B01)</li> <li>community-focused school balances (see B06)</li> </ul>
B03: devolved formula capital balance	<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>devolved formula capital including roll-over from previous years</li> <li><b>Excludes:</b></li> <li>any other capital balances (see B05)</li> </ul>
B05: other capital balances	<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>sum of all other capital balances not already accounted for – this includes capital funding received during previous financial years from specific grants which no longer exist, e.g. unspent capital allocations from the standards fund</li> <li><b>Excludes:</b></li> <li>balances that appear in the framework in B01 to B03</li> </ul>
B06: community-focused school revenue balances	<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>any unspent community-focused school balances</li> <li>any carried forward community-focused school balances from previous years</li> <li><b>Excludes:</b></li> <li>pupil-focused extended school balances (see B01 or B02)</li> </ul>
OB01: opening pupil-focused revenue balance	Sum of B01 + B02 from previous financial year
OB02: opening community-focused revenue balance	Value of B06 from previous financial year
OB03: opening capital balance	Sum of B03 + B05 from previous financial year

### CFR Return

Settings | **Balance** | Income Validation | Expenditure Validation | Other Validation 3

Export



Search records

Code	Value
OB01 - Opening pupil focused revenue balance	1000.00
OB02 - Opening community focused revenue balance	2000.00
OB03 - Opening capital balance	3000.00
B01 - Committed revenue balances	1000.00
B02 - Uncommitted revenue balances	2000.00
B03 - Devolved formula capital balance	3000.00
B05 - Other capital balances	5000.00
B06 - Community focused school revenue balances	6000.00

Page 1 of 1 (8 Items)



## 4. Income

Clicking next on the Wizard takes you through to the Income tab. This will automatically be populated by the CFR Codes mapped to Ledger Codes.

You can click on the tabs at the top of the screen or on the previous button to move through the Wizard.

The values are editable. The grid initially displays 10 lines per page. To scroll through, click on the pages or next buttons. The display can be increased to 30 lines per grid.

On the right hand side of the screen, there are two columns. One for Queries and one for Errors.

If any of the populated values fail validation against the CFR guidance, a  will display for a query, and a  will display for an error. Hovering over them will display the CFR Guidance.

CFR Return

Settings
Balance
Income Validation 1
Expenditure Validation
Other Validation 3

Export

✖ **We have a problem** - Expand for more information ✕

- I01 - Funds delegated by the local authority - 100: Funds delegated by the LA cannot be zero or negative.



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⚠ **Warning** - Expand for more information ✕

- I01 - Funds delegated by the local authority - 110: Funds delegated by the LA should normally be greater than or equal to £1,000 and less than or equal to £10,000,000.


Search records

Show 10 rows ▾    PREV 1 2 NEXT

Code	Value	Queries <span style="color: orange;">1</span>	Errors <span style="color: red;">1</span>
I01 - Funds delegated by the local authority	0.00		
I02 - Funding for sixth form students	1000.00		
I03 - High needs top-up funding	1000.00		
I04 - Funding for minority ethnic pupils	1000.00		
I05 - Pupil Premium	1000.00		
I06 - Other government grants	1000.00		
I07 - Other grants and payments received	1000.00		
I08 - Income from facilities and services	1000.00		
I09 - Income from catering	1000.00		
I10 - Receipts from supply teacher insurance claims	1000.00		

Reset
Save
Previous
Next

At the top of the screen, messages will be displayed that can be expanded to show the reason for the symbol and what is expected.

If the Validation warning is a Query, then you will need to enter some notes. Click on the , and a screen similar to below will appear. Enter the reason for the variation and click on Update to save the note.

### Add Response

**Warning - 390:** Expenditure on teaching staff should normally be greater than or equal to £1,000 and less than or equal to £10,000,000.

The use of non-explanatory entries such as 'OK' or 'Correct' should be avoided.

As the Errors are resolved, the numbered red dots Income Validation 1 will disappear from the tabs.





## 5. Expenditure

Clicking Next on the Wizard takes you through to the Expenditure tab. This will automatically be populated by the CFR Codes mapped to Ledger Codes.

You can click on the tabs at the top of the screen or on the previous button to move through the Wizard.

The values are editable. The grid initially displays 10 lines per page. To scroll through, click on the pages or next buttons. The display can be increased to 30 lines per grid.

On the right hand side of the screen, there are two columns. One for Queries and one for Errors.

If any of the populated values fail to validation against the CFR guidance a  will display for a query, and a  will display for an error. Hovering over them will display the CFR Guidance.

CFR Return

Settings
Balance
Income Validation 1
Expenditure Validation
Other Validation 3

Export

⚠ Warning - Expand for more information +

Show 10 rows ▾
PREV 1 2 3 4 NEXT


Code	Value	Queries <span style="color: orange;">1</span>	Errors
E01 - Teaching staff	500.00	<span style="background-color: black; color: white; padding: 2px 5px;">?</span>	
E02 - Supply teaching staff	6000.00		
E03 - Education support staff	6000.00		
E04 - Premises staff	692.00		
E05 - Administrative and clerical staff	692.00		
E06 - Catering Staff	692.00		
E07 - Cost of other staff	692.00		
E08 - Indirect employee expenses	692.00		
E09 - Staff development and training	692.00		
E10 - Supply teacher insurance	692.00		

Page 1 of 4 (32 Items)
Show 10 rows ▾
PREV 1 2 3 4 NEXT


Reset
Save
Previous
Next

At the top of the screen, messages will be displayed that can be expanded to show the reason for the symbol and what is expected.




If the Validation warning is a Query, then you will need to enter some notes. Click on the  , and a screen similar to below will appear. Enter the reason for the variation and click on Update to save the note.

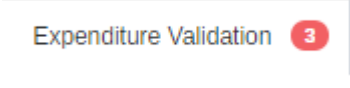
### Add Response

 **Warning** - 780: Expenditure on rates should not normally be zero or negative.

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 The use of non-explanatory entries such as 'OK' or 'Correct' should be avoided.

CancelUpdate

As the Errors are resolved, the numbered red dots  will disappear from the tabs.



## 6. Other validation

Clicking Next on the Wizard takes you through to the Other Validation tab. This will automatically be populated by the CFR Codes mapped to Ledger Codes.

You can click on the tabs at the top of the screen or on the previous button to move through the Wizard.

The values are editable. The grid initially displays 10 lines per page. To scroll through, click on the pages or next buttons. The display can be increased to 30 lines per grid.

On the right hand side of the screen, there are two columns. One for Queries and one for Errors.

If any of the populated values fail to validation against the CFR guidance a  will display for a query, and a  will display for an error. Hovering over them will display the CFR Guidance.

CFR Return

Settings
Balance
Income Validation
Expenditure Validation
Other Validation


Export

Show 10 rows
PREV 1 2 NEXT

Code	Value	Queries	Errors
CI01 - Capital income	12938.00		
CI03 - Voluntary or private income	49000.00		
CI04 - Direct revenue financing	0.00		
CE01 - Acquisition of land and existing buildings	0.00		
CE02 - New construction, conversion and renovation	48477.00		
CE03 - Vehicles, plant, equipment and machinery	0.00		
CE04 - Information and communication technology	2190.66		

Reset
Save
Previous
Next

At the top of the screen messages will be displayed that can be expanded to show the reason for the symbol and what is expected.

If the Validation warning is a Query then you will need to enter some notes. Click on the , and enter the reason for the variation and click on Update to save the note.

## 7. Generate CFR Return

Once any Queries or Errors have been resolved, clicking on Next on the Other Validation tab will move you through to Generate CFR Return.

**Note: remember to click on Save before you generate the file.**

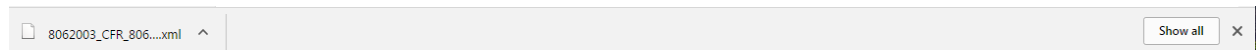
### CFR Return

Settings	Balance	Income Validation	Expenditure Validation	Other Validation
Export				

It is possible to generate either an Interim return (this cannot be uploaded to DfE COLLECT but does export to excel) or a Final return.

To do this simply click on the relevant button.

The File will be generated and sent to your Downloads folder (see example below).



You will then need to save the file to a shared area to either send to the LA or upload into the DfE COLLECT.

