****

**Procedure for**

**Closure of Accounts for Schools**

**Financial Year 2017-18**

**![MCj04235550000[1]]()**

Issued by: -

Schools Accountancy Section

Building 4,

North London Business Park

Oakleigh Road South

London N11 1NP January 2018

**Procedures for Closure of 2017-18 School Accounts**

Contents

1. [Introduction](#Introduction)
2. [Revenue Financing of Capital](#DRFCap)
3. [Coding of Income](#codingofincome)
4. [March Bank Statements and Reconciliation – 20th March](#MarchBankStatement)
5. [Analysis of Bank Movement 21st – 31st March 2018 inclusive](#Analysis_of_Bank_Movement)
6. [End of Year Adjustments (Creditors, Debtors, Receipts & Payments in Advance)](#End_Year_Adjustments)
7. [Capital Detail Form](#Capitaldetailform)
8. [Transfer of Information to LA](#TransofinfotoLA)
9. [Period 12 Statement of School / LA Accounts](#Period12state)
10. [Statement of Final Outturn Position including Central Salary Account](#Finaloutturn)
11. [Consistent Financial Reporting](#CFR)

Appendices -

1. [Timetable for Closure of Accounts](#Appendix1)
2. [What can I do to prepare for Closure of Accounts?](#Appendix2)
3. [Example of LBB End of Year Adjustment Form](#Appendix3)
4. [Example of Analysis of Bank Movement 21st – 31st March 2018](#Appendix4)
5. [Example Capital Detail Form](#Appendix7)
6. [Example of Year–End Financial Statement](#YearEndFinancialStatement)
7. [Requirements Checklist](#YearEndRequirements)

**[1] Introduction**

Dear colleague,

On behalf of the Chief Finance Officer, I am required to close the Local Authority’s (LA) accounts for schools by Monday 30 April 2018. In order to achieve this it is necessary for you to adhere to the Timetable in *Appendix 1.* The aim of the Closedown programme is to produce a final Statement of School/LA Accounts that will formally identify your income and expenditure during 2017-18 and disclose your capital and revenue balances carried forward into the new financial year. These instructions deal with each component part of the Closedown process and completed examples of key forms & documents are attached for illustration purposes.

***Important points to note*………**

1. The LA is required by Accounts & Audit Regulations 2015 to close its accounts earlier than previously. The target is for Barnet draft accounts to be closed by 30th April.
2. After schools make returns there is a lot of work at the LA to prepare draft accounts, so it is very important that schools -
* complete returns accurately
* send in on time
* respond quickly to any queries!
1. You should **examine the Timetable (Appendix 1) now** and take steps to ensure that the school is prepared and able to meet the Timetable. For Guidance about preparation see Appendix 2.
2. The main changes for this Year’s closure is that the level for accruals has been raised to £1,000 for each adjustment/invoice (not each line) with new Adjustment Form and
3. Headteachers are required to “sign off” the school’s Outturn report and send in to the LA
4. An analysis of bank movement, including a signed bank statement is required for the period 21st – 31st March inclusive. This is an external audit requirement.
5. Checklist - you have been provided with a checklist at the end of this guidance as an aide memoire. It lists all of the requirements, their due dates and whether they are required by email or hard copy. (See appendix 6)

To expedite the closedown process and ensure submission of your March and Year-end Returns before the end of term, all returns must be sent electronically using the E-Forms provided via the Working with children in Barnet website;

[https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and- finance.html](https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-%20%20%20%20finance.html)

(Although some hard copy signed originals will need to follow in the post).

*Thank you for your assistance in achieving the timetable,*

 Nick Adams, Finance Manager (Schools),

 On behalf of Chief Finance Officer

Please contact the Schools Accountancy Section: Claudette James (020 8359 7132), Nicole Gibson (020 8359 7223), Priscilla Williams (020 8359 2773) or Nick Adams (020 8359 7203) for further clarification of these notes or if you envisage any difficulty in complying with these deadlines, or email: Schools.Accountancy@barnet.gov.uk

**[2]** **Direct Revenue Financing of Capital**

Schools using revenue resources to fund capital expenditure need to effect an accounting entry in their accounts***if***the capital works /acquisition (to which revenue resources have been allocated) have been completed by 31 March 2018, or have not been completed by 31 March but the school is under contractual obligation in the new financial year i.e. a purchase order has been raised and sent to the supplier of the goods or service.

To achieve this, the school should debit revenue expenditure E30 and credit capital income code CI04 for the amount of capital spend that is to be financed by revenue resources. To avoid distorting the division of year-end balances this journal transfer must be completed by 31 March to be included on the school’s March Posting Summary.

**VA Schools**

The Governing Body of a VA school is responsible for meeting all capital expenditure relating to premises. Therefore these capital transactions should be processed in the Governing Body’s accounts. If capital expenditure is accounted for in the Council’s accounts for a VA school, this could lead to these assets being erroneously included in the Council’s assets.

The only exceptions are loose ICT items, minibus etc., which should be accounted for as above.

**If expenditure has already been processed in CE01 to CE03 then this must be recoded to E24. You will also need to ensure that the Governing Body has provided a written request for schools to finance the expenditure.**

**Any queries please contact Schools Accountancy.**

**[3]** **Coding of Income**

Before proceeding with your school’s year end procedures please ensure that the income your school has received is in the correct CFR code. For example there is a split between;

* I01 – Funds delegated by the LA
* I02 – Funding for 6th form pupils and
* I03 – SEN funding.

If you are unsure of how your school’s funding is split, then the End of Year (February 2018) funding statement, which can be found on the Working with children in Barnet web site, will be able to give you an accurate split.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

You can then do a re-coding of your schools income if necessary. This could also apply to your school’s other delegated funding/grants;

* I05 - Pupil Premium
* I18 - Additional Grants for Schools
* CI01 - Capital Funding.

NB Options B, C and D schools

Please remember to include March funding (period 12 income), which can be checked in the Bank Account funding statement, available 15.03.18.

**[4]** **March Bank Statements and Reconciliations – 20th March**

**1st Statement and reconciliation up to and including 20th March 2018**

Schools using the Council’s contracted banker can produce on-line statements for their School Budget Share and Reserve Accounts to 20th March 2018. This will enable the March Bank Reconciliation to be completed by Wednesday 28th March.

Schools using their own (external) banker need to write to their Banking Provider requesting statements dated 20th March which allows sufficient time for receipt, reconciliation and dispatch of year end returns to the LA by Wednesday 28th March or produce on-line statements if applicable.

*To enable the LA to eliminate `Internal’ debtors from its balance sheet, all schools are asked to highlight any unpresented cheques that relate to payments drawn to LBB which are unpresented as at the date of the March Bank Statement. Such unpresented cheques should be highlighted on the hard copy of the printed bank reconciliation which is sent to the LA.* ***Schools should also inform Schools Accountancy of the LBB unpresented cheques when emailing in the year end returns.***

**`**

***Auto-payments*** - 4th Quarter payment – schools are asked to check the Working with

Children in Barnet website for the actual value of their final payment for 2017-18

(including pence) and enter this amount as unpresented income in the schools accounting system. The School Funding Team will endeavour to ensure that the 4th ¼ payment reaches

School’s bank accounts mid- March. Therefore will NOT be an unpresented item.

***Long Term Sickness & Maternity Scheme*** – the Spring term payment will be journaled to your school cost centre. Therefore do not include as an unpresented item.

**Transactions which are known should be classified as unpresented items**

* March VAT
* March funding – options B,C & D
* Meals income from Parent-pay etc.
* ISS Catering income via the catering credit card system
* Unpresented expenditure on payroll – March salaries
* Debit card and credit card payments by direct debits
* Any other Direct Debits
* Auto-payment (only include if not received by bank)

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

Once the March Bank Reconciliation (20.03.18) has been completed, the Period 12 Posting Summary should be produced.

**Posting summary should include all transactions up to 31st March.**

It is imperative that the following is submitted to Schools Accountancy Section by **Wednesday 28th March** using the relevant E-Forms.

* March Posting Summary
* 20th March Bank Reconciliation and
* Unpresented items list

**[5]** **Analysis of Bank Movement 21st – 31st March 2018 inclusive**

***This is an audit requirement.***

Schools will also need to produce an analysis of bank movement, including a signed bank statement for the period 21st to 31st March 2018 inclusive, together with an updated list of unpresented items as at 31st March.

An example of the Analysis of Bank Movement form can be found in Appendix 4

*Schools will need to report any item that is shown on the Bank statement for the period 21st – 31st March that was not included in the list of unpresented items or the creditors/debtors/PIA/RIA(End of Year Adjustment Form). These will need to be reported as omissions.*

**It is imperative that your**

* **Analysis of Bank Movement 21st -31st March**
* **Updated unpresented items list with omissions highlighted**

is submitted to Schools Accountancy Section by **Monday 23rd April**.

If after 20 March year end returns have been completed, it becomes apparent that an urgent payment is required for any valid reason, a manual cheque should be raised and this transaction should be entered in the accounts in the new financial year.

**Processing in School’s local accounts**

The above analysis should be produced from the school’s accounting package in Period 1

in the new financial year 2018-19, *before* any new transactions are posted.

If there are any transactions on the Bank Statement between the 21st – 31st March 2018 and these transactions are not included in the 2017/18 data, you will have to do the following:

1. Process the transactions in Financial Data 2018/19, Period 1. The transactions will then form part of the Financial Data for 2018/19 as Month 12 for 2017/18 would have already been submitted to Schools Accountancy (these transactions will be referred to as ‘Omissions’ – see audit requirement below)

If you see transactions on the Bank statement for 20 - 31March 2018 which relate to unpresented items in your Accounting system; you do not need to process the transaction again or report on the transaction.

If you see transactions on the Bank statement for 20 – 31 March 2018 which relate to end of year adjustments (Debtors, Creditors, PIA and RIA); you do need to process the transaction in Period 1 financial year 2018/19 but you do not need to report on the transaction. It will not be considered as an ‘Omission’.

1. Reconcile the Bank statement to 31st March 2018
2. Complete the Analysis of Bank Movement 21st – 31st March 2018

 **[6]** **End of Year Adjustments (Creditors, Debtors, Receipts & Payments in Advance)**

The final accounts of the LA are prepared on an accruals basis. This means that goods & services received by March 31st but have not been paid for by March 31st need to be recorded as a creditor so that the expenditure is charged to the correct financial year.

Schools will need to make creditor/debtor adjustments so that income or expenditure outstanding at the end of March is accounted for in the correct financial year. To do this; schools need to submit data to the LA which identifies, against each CFR Heading, the level of creditors & debtors at the 31st March.

# Schools will need to make year-end adjustments for the following where relevant: -

***Creditor*** – the value of any goods or services received by the school by March 31st (irrespective of whether or not an invoice has been received) that will not be paid for until, on or after 1st April 2018

***Debtor*** - the value of any income due to the school by March 31st that will not be received until on or after 1st April 2018 (e.g. school meals).

***Outstanding Governor donations are not debtors as there is no contractual obligation for the governors to make these donations to the school*.**

***Receipt in Advance*** - the value of any income received by the school before 31st March 2018 that relates to events on or after 1 April 2018 (e.g. lettings or grant payments for an academic year). This also includes Licensed Deficits funding.

***Payments in Advance*** – the value of any payments made by the school before 31st March 2018 that relate to goods or services that will be received after 1 April 2018 (e.g. exam fees, equipment rentals)

Schools will be provided with a combined End of Year Adjustment E-Form for completion of Creditors / Debtors, Receipts in Advance & Payments in Advance: -

The combined E-form for creditors / debtors is available for download on the funding & finance website. An example can be seen in appendix 3.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

*Classification of accruals is important*

Each End of Year Adjustment should be further classified using the drop down list in column I on the form.

For Invoices this will be according to which body the invoice is from e.g. an LB Barnet invoice for Finance Support (provided under contract by Capita) is LB Barnet; energy invoice from LASER is local authority – Kent CC.

.

External/internal creditors/debtors/payments and receipts in advance will no longer be in use.

* Each End of Year Adjustment must be for a minimum of £1,000 per adjustment/invoice. If your adjustment is under £1,000 you should not accrue.
* Accruals must exclude VAT
* **Values must be entered as positive figures only.**
* End of Year Adjustments should ensure all the relevant income and expenditure has been accounted for in the correct Financial Year - 1st April 2017-31st March 2018.

**Notes**

***Early Years Vulnerable Families*** – Schools that receive *Early Years Vulnerable Families* payments from the LA will receive unpaid amounts due in the new financial year. Any school/children’s centre who usually receives these payments should raise a debtor for an estimated amount based on previous receipts, if appropriate.

**Depending on their Banking and Payroll arrangements, schools will need to note the following specific instructions concerning creditors relating to 2017-18.**

**Salaries**: -

***Option A & C schools:* -**

All standard salaries for March will be automatically charged to your Delegated Budget via your Salaries Account. However you will need to refer to the final submission

dates for claims regarding Supply, Additional Hours and Overtime etc.

You should raise an End of Year Adjustment for these items on the End of Year Adjustment form if the claims will miss the final submission dates set by LBB/Capita Payroll for processing in the old financial year.

***Option B & D Schools:*** *-*

**Schools that are invoiced from LBB/Capita Payroll** – Record the value of any 2017-18 Salaries (where payment hasn’t already been drawn and included on Posting Summaries) against the relevant CFR Heading on the End of Year Adjustment form.

**Schools with external payroll providers:** Record the value of any 2017-18 Payroll transactions (where payment hasn’t already been drawn and included on Posting Summaries) against the relevant CFR Heading on the End of Year Adjustment form.

**Where school pay their monthly payroll costs by Direct Debit this will debited before 31 March 2018 and so this expenditure should be processed as an unpresented transaction. Any slight difference between estimated cost and actual cost is an “omission” in the Bank Movement Analysis.**

**[7] Capital Detail Form**

**All schools will need to complete a Capital Expenditure Detail Form, even if the return is nil.** The details are required to update the record of Capital Assets held by the Council.

The Capital Detail form must show all expenditure from CE01-CE04 showing the total spent on any given project and if the project is “complete” or “not complete”. If a school has started a project and will be processing a year end creditor for work to be completed in 2017-18 but not yet invoiced - this will need to be entered on the Capital Detail form with the total spent **including** the creditor as a “not complete” project.

If an income contribution to a capital project has come from the school’s revenue budget via Direct Revenue Financing (DRF) CFR codes E30 and CI04 or via private income or fund raising it must still be entered onto the form for the full value of the project.

Schools will also be required to record how the capital expenditure in 2017-18 was funded. This is to enable the LA to report any unspent Devolved Formula Capital grant to the DfE.

**VA Schools**

As already explained in section 2 Direct Revenue Financing of Capital, the Governing Body of a VA school is responsible for meeting all capital expenditure relating to its premises and fixed ICT equipment. Therefore all these capital transactions should be processed in the Governing Body’s accounts. Only loose ICT items or other capital items such as a minibus should appear on the Capital Detail Form under CE04/CE03.

If capital expenditure is accounted for in the Council’s accounts for a VA school, this could lead to these assets being erroneously included in the Council’s assets.

**A paper copy is not needed**. An authorised copy must be kept in school for audit purposes.

The Capital Detail form can be found as Appendix 5.

**[8] Transfer of Information to LA**

The March Returns, including details of the highlighted unpresented items, End of Adjustments and the Capital Expenditure Detail Form should be returned to the LA via email to schools.accountancy@barnet.gov.uk by **Wednesday 28th March 2018.**

You are asked to return the above information electronically via email as this method ensures no time delay between submission and receipt and allows the LA to automate the processing of some of the data.

Signed copies of your End of Year Adjustment, March Bank Reconciliation including a copy of the Bank Statement with un-presented cheques are required by **Wednesday 18th April 2018** and should be sent to the LA via email to schools.accountancy@barnet.gov.uk.

The analysis of bank movement (21st - 31st March) including scanning the signed bank statement for the period should also be emailed electronically by Monday 23rd April. This is an audit requirement.

**[9] Period 12 Statement of School / LA Accounts**

**Schools are required to balance their local accounts to the LA / Integra reports**

**(period 12, March).**

A Statement of School/LA Accounts for Period 12 (March) will be available to you on

the funding website by Monday 16th April.

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

This will be a provisional Outturn Report and any **errors or omissions must be**

**notified to the Schools Accountancy Section by 5pm on Wednesday 18th April**

**to ensure correction for Final Outturn.**

**Once satisfied that the school’s end of year financial statement is correct**

**the Headteacher should “sign off” the report and send in to the LA**

**(Schools Accountancy)**

**See Appendix 6 This expected by 20 April 2018.**

A Statement of School/LA Accounts for Period 12 showing any corrections will be published to the website by 30th April 2018.

**[10] Statement of Outturn Position including Central Salary Account**

For schools using funding options A and C, notification of Outturn including Central Salary

costs for 2017-18 will be available on the Working with children in Barnet website by

Friday 25th May;

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

This will be in the form of a final Statement of School / LA Accounts together with an Outturn Summary which, if applicable, will identify any cash transfer due between your Budget Share and Salaries Accounts

***NB***: Schools on Banking and Funding Option A are unable to increase the amount held in their Reserve Account to reflect their 2017-18 carry forward balance until they receive this notification.

**[11] Consistent Financial Reporting (CFR)**

The LA will submit the statutory CFR Data Return to the DfE showing income and expenditure for all Barnet Schools in 2017-18 analysed against the national framework headings. The data return requires a breakdown of balances held as at 31st March 2018. In view of this, schools will be sent a simple pro-forma to complete and return to show the division of their total revenue and total capital balances as follows: -

The composition of the schools *total revenue balance* between,

* B01 – Committed Revenue Balance
* B02 – Uncommitted Revenue Balance
* B06 – Community Focussed School Balance

The composition of the *schools total capital balance* between,

* B03 – Devolved Formula Capital (DFC) Balance
* B05 - Other Capital Balances

A copy of every school’s CFR pro-forma form to be completed will also be available on the Working with children in Barnet website;

<https://www.barnet.gov.uk/wwc-home/information-for-schools/school-funding-and-finance.html>

B01 – Committed Revenue Balance is taken to mean items for which written and authorised purchase orders were placed in the previous financial year and for which the goods/service had not been received by 31st March 2018.

B06 – Extended School Balance =

I16 Extended School Community Focussed funding/grant

*Plus:*

I17 Community Focussed School facilities income

 *Less:*

E31 Community Focussed School staff

*Less:*

E32 Community Focussed School other costs.

*Plus/minus* any brought forward balance from 2016-17

Please contact the Schools Accountancy Section: Claudette James (020 8359 7132), Nicole Gibson (020 8359 7223), Priscilla Williams (020 8359 2773) or Nick Adams (020 8359 7203) for further clarification of these notes or if you envisage any difficulty in complying with these deadlines, or email: Schools.Accountancy@barnet.gov.uk

Appendix 1

Timetable for Closure of Accounts

For Schools Financial Year 2017-18

|  |  |  |  |
| --- | --- | --- | --- |
| Activity | Date Due | Who?  | Action |
| 1 | Thursday 1st March | Schools outside Barnet Capita payroll contract | Provide details of the number of staff with gross salaries over £50k |
| 2 | Thursday 1st March | All schools  | Provide the number and cost of redundancies /exit packages issued 1st April 2017 to 31st March 2018. |
| 3 | Friday 9 March | *Participating****Schools*** | Final Date for Submission of claims for Long Term Sickness and Maternity Leave to **Schools Accountancy Section** |
| 4 | Wednesday 28 March | All Schools | * Complete March Bank Reconciliation up to and including

**20 March 2018*** Complete March Posting Summary
* Complete End of Year Adjustment Form (creditors/debtors/PIA/RIA)
* Complete Capital Expenditure Detail Form

 **Submit all to Schools Accountancy Section** |

**School Spring Holiday: Friday 30th March – Friday 13th April 2018 inclusive**

|  |  |  |  |
| --- | --- | --- | --- |
| 5 | Monday 16 April | Schools Accountancy Section | **Provisional Outturn**Produce and publish to the funding website Period 12 (March) Statement of School / LA Accounts. This will also act as a Provisional Outturn Report  |
| 6 | Wednesday 18 April | All Schools | * Scanned signed copies of Year-end Adjustments form
* March Bank Reconciliation up to and including 20 March 2017,including Bank statement with unpresented cheques & income breakdown
 |
| 7 | Wednesday18 April | All Schools | Final date for reporting queries, errors and omissions on Statement of School / LA Accounts to the Schools Accountancy Section |
| 8 | Friday20 April | All Schools | **Schools to submit certified year-end financial statement.****Signed and dated by Head Teacher** |
| 9 | Monday23 April | All Schools | Analysis of Movement including signed bank statement for the period 21st to 31st March 2018 inclusive.(This is an external audit requirement) |
| 10 | Monday 23 April | Schools Accountancy  | **Integra Closed**.  |
| 11 | Monday 30 April | Schools Accountancy Section | Outturn Position/Period 12 Reports produced showing all corrections and published to the website |
| 12 | Friday25 May | Schools Accountancy  | Outturn Reports and Outturn Statement published to funding website including CFR balance forms  |
| 13 | Friday 8 June | All Schools | Deadline for return of Information on Breakdown of CFR Balances  |

Appendix 2

***What can I do to prepare for Closure of Accounts?......***

 ***Several things: -***

* Ensure salary monitoring is up to date and all queries notified to your Payroll provider
* Ensure only essential orders are raised after half term to reduce the amount of creditor entries needed
* Ensure debit card and credit card purchases are kept to a minimum and that all such purchases are recorded
* Ascertain details of all supply staff being employed in March
* Ascertain details of all additional hours (teachers, Mealtime Supervisors, Admin,

Learning Support Assistants & Welfare Staff) and overtime (caretaker) worked in March

* Check and pay all outstanding invoices for LA traded services, in the event of any query contact the Income Section or traded service manager.
* List details of all contract commitments e.g.
* Photocopying
* Telephone & text messaging services
* lettings
* Ensure you have reconciled your local accounts to the latest Statement of School / LA Accounts and notified any queries to the Schools Accountancy Section
* Familiarise yourself with the new Adjustment Forms prior to carrying out Closedown procedure.

If you envisage a problem in being able to meet the deadlines set out in the timetable please contact me on 020 8359 7203.

Use of RM Finance – guidance on using RM Finance for year-end routines will be provided by School Finance Support Service to all users who have purchased support from the service.

Your co-operation in meeting the Authority’s closedown deadlines is much appreciated.

**Appendix 3**

**Example LBB End of Year Adjustment Form**



**Appendix 4**

**Example of Analysis of Bank Movement 21st – 31st March 18** 

**Example of Capital Detail Form Appendix 5**

**Example of Year–End Financial Statement Append****ix 6**



**Year End Requirements Checklist Appendix 7**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **What** | **When** | **How** | **Where** | **Done** |
| Bank Reconciliation and signed Bank Statement  | 28th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Unpresented Cheques/Income list –**Please ensure LBB transactions are indicated** | 28th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Posting Summary | 28th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Capital Detail Form | 28th March | Email | Schools.accountancy@barnet.gov.uk |  |
| End of Year Adjustments FormCreditors/Debtors/RIA/PIA | 28th March | Email | Schools.accountancy@barnet.gov.uk |  |
| Signed Bank Reconciliation | 28th April | Email | Schools.accountancy@barnet.gov.uk |  |
| **Provisional Outturn – period 12** | 16th April |  | Published on funding website |  |
| Scanned signed copy of Unpresented Cheques/Income | 18th April | Email | Schools.accountancy@barnet.gov.uk  |  |
| Scanned signed copy End of Year Adjustment form | 18th April | Email | Schools.accountancy@barnet.gov.uk  |  |
| Scanned signed copy of Bank Statements to which the 1st Bank Reconciliation was reconciled to – **20th March**. | 18th April | Email | Schools.accountancy@barnet.gov.uk  |  |
| Report any errors or omissions on the Provisional Outturn Report to Schools Accountancy  | 18h April | Email | Schools.accountancy@barnet.gov.uk |  |
| **Schools to submit certified year-end financial statement.****Signed and dated by Head Teacher** | 20h April | Email | Schools.accountancy@barnet.gov.uk |  |
| Bank Movement Analysis including signed bank statement for the period **21st to 31st March 2017** inclusive + updated unpresented items(This is an audit requirement) | 23rd April | Email | Schools.accountancy@barnet.gov.uk |  |
| **Final Outturn** | 30th April |  | Published on Funding website |  |
| CFR Returns – Completed & signed | 8th June | Email | Schools.accountancy@barnet.gov.uk |  |