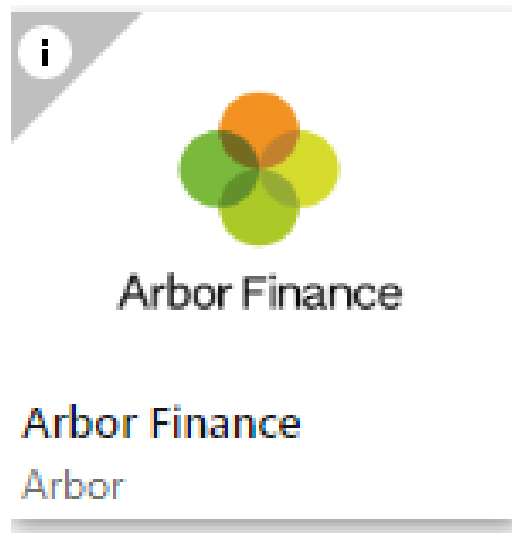


Arbor Finance (RM Finance)



Closing down the 2025/26 financial year and starting the
2026/27 financial year

and

Preparing and producing a CFR Return

Information provided by the FMS Team

fmshelpline@northyorks.gov.uk

General Information

The Arbor Finance software is web based which means that reports can be generated to screen and then saved to a folder on your computer. You can then attach the reports from the folder to an email to:

schoolsfinanceteam@northyorks.gov.uk

You can set up your folder on any computer drive to suit you and with any name you choose but for the purposes of these notes I would suggest the name 'Yearend Returns 25-26' and will refer to this name going forward.

Contents:

Content	Page
Actions in February and March	3 & 4
Actions after the end of the Financial Year	5 - 9
Appendix 1 Capital Expenditure	10 - 11
Appendix 2 Direct Revenue Financing	12
Appendix 3 Local Income Report	13 - 14
Appendix 4 Preparing and Producing a CFR Return	15 - 23
Appendix 5 School Fund closedown using 'new' Arbor Finance online	24 - 30

February

- Set up a folder (on a drive/area to suit you) called **Yearend Returns 25-26**
- Reconcile your Bank Statement to 28/02/2026 and produce a VAT claim to 28/02/2026 and submit via Anycomms+. These can only be submitted on Anycomms+ until the 6th March 2026 after that date they will need to be emailed in PDF format to the schools finance team (schoolsfinanceteam@northyorks.gov.uk)
- Period 12 VAT runs from 01/03/2026 to 31/03/2026 and will be submitted via email.
- You could check the “mapping” of your Budget Codes in Arbor Finance in preparation for producing your CFR Return in May – see Appendix 4 Preparing and Producing a CFR Return.

March

- Complete and return the Capital Balance Estimates form by 06/03/2026 via email to the schoolsfinanceteam@northyorks.gov.uk
- Print off any un-reconciled bank transactions on Arbor Finance and check for validity – tidy up any zero transactions. (Out of date cheques or ‘mistakes’ from the current budget year can be reversed whilst transactions from previous budget years need an ‘opposite’ credit/debit transaction which can be ‘paired off’ with the original and reconciled).

A list of un-reconciled transactions is obtained by:

Transactions – Bank Processing – choose the School Bank a/c (probably the default account) and click on the Printer icon on the right of the screen.

- Print off all outstanding orders and check for validity.
To obtain a list of outstanding orders:-

Reporting – Transactions – Purchase Orders (middle of the General list). No need to change any of the screen options.

If you know that some of these orders are no longer valid, they should be completed.

This is done by going to **Transactions, Expenditure** and the **Search/Process tab**. Click on the **action tab** and then **Complete** the order.

- Make sure you do not have any outdated or incorrect items on the Cheque Print Payment screen **Transactions, Payments, Print Payments** e.g. a transaction from a previous financial year. Advice can be sought from the FMS Team help line if necessary.
- Enter March Remittance and VAT reimbursement.
- Enter details from February ORACLE.
- Check for any un-reconciled ORACLE transactions.
- Produce a February Monitoring Statement and when you are happy with the content run Period end (now in Period 12).

- Check that you have coded any expenditure that exceeds £2,000, and qualifies as a capital purchase, to a Capital Expenditure code.
For more information see **Appendix 1**.
- If you need to move money between your Revenue Budget to your Capital Budget make the necessary internal charge.
For more information see **Appendix 2**.
- **Your final 2025/26 Staff Absence claim must be produced by Friday 27th March 2026.**
- Bear in mind that you **can use** codes in Arbor Finance which you have created to suit your own purposes (e.g. Learning Resources codes etc.) rather than those on the 'official' LA coding structure list but you need to be aware that they won't be recognised by the central ORACLE system and your 'individual' codes can't be used for Debtor/Creditor etc. journals.
- **Very Important** – Order a Bank Statement to the end of the financial year, if you don't have access to on-line statements. Ideally the Bank Statement should also show 1st April to ensure all transactions to the end of March were processed by the Bank. You will need to receive your bank statement as soon as possible to enable you to meet the closedown timetable. If the Bank sends a statement **not** showing the beginning of April please use the statement up to and including the 31st March and send in your next statement showing the start of April as soon as possible. A transaction report, available over the Bank counter is acceptable but **must** also be followed up with a copy of the actual bank statement.
- Make sure you have 'marked' your Central Fund within Arbor Finance before moving into the next financial year (see Page 7).
- Check that your display is set to include Unprinted Cheques

System, System Setup, Options, Display

System | System setup

Organisation details	Bank details	Cheque remittance	Options	Em
Display	Transactions	VAT	Period end	
Reconciliation		<input type="radio"/> Exclude unprinted cheques <input checked="" type="radio"/> Include unprinted cheques		
Additional analysis levels		<input checked="" type="radio"/> Hide additional analysis levels <input type="radio"/> Display additional analysis levels		
Virement type		<input type="radio"/> Open virement <input checked="" type="radio"/> Balanced virement <input checked="" type="radio"/> Without virement report <input type="radio"/> With virement report		

Reconcile Bank transactions up to (and including) 31/03/2026, do not reconcile any transactions processed after this date.

Actions after the end of the 2025/26 Financial Year

Produce/Print

You will probably want to print a copy of your yearend returns for your records.
For submission to the LA you should generate and save an 'e' copy of the return to a **Yearend Returns 25-26** folder and then attach the documents to an email to the schoolsfinanceteam@northyorks.gov.uk

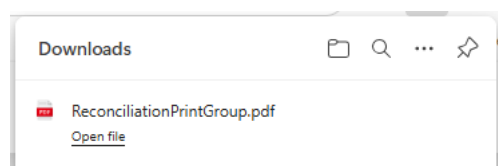
To Save Returns from Arbor Finance on Line

When you send a report to 'print' it first appears on screen and you are able to see the icons below:



Click on the 'Export To' icon and choose a 'PDF' format.

You will then see:



(If you have any problems seeing the 'save as' option make sure you have accessed the software using Internet Explorer/Microsoft Edge rather than Chrome).

Click on open file and then click on save as.

Change the name of the file so all of your reports have the DfE number as the first four digits e.g. 1111 Full Year VAT Return –**where 1111 is the DfE number.**

Save the files to your **Yearend Returns 25-26** folder.

Produce and Save the following

(you may also want a printed copy for your records)

- A copy of your un-reconciled Bank transactions – **check** these figures. The figures should be checked against the totals for un-presented income and un-presented expenditure on your Bank Reconciliation statement (see below). If they don't match, check your Payments screen for transactions and contact the FMS team if necessary. (e.g. 1111 Unreconciled Bank Transactions)
- A copy of your Bank Reconciliation statement (**Reporting, Custom, Bank Balance and highlight account(s).**)

If you operate more than one BAFS account (e.g. current and deposit) you **must** send information about all accounts.

(e.g. 1111 Bank Reconciliation (account 1, 2 etc if you have more than one account))

- 3 VAT Returns - one for the last VAT period (01/03/2026-31/03/2026) and two for the full year, a summary and a full detail. **Please leave dates blank for the Full Year returns.**
(e.g. 1111 Period 12 VAT Return, 1111 Full Year summary VAT Return and 1111 full year full detail VAT return)
- Do **NOT** enter any Bank transactions into the 'old year' on Arbor Finance after producing your final Bank Reconciliation and VAT Returns
- **Produce an Income Report** for all local **Bank** receipts. **See Appendix 3.**
- Complete and send the Debtors/Creditors/Income in Advance Forms via **email to schoolsfinanceteam@northyorks.gov.uk** . Please read the Integrated Finance instructions carefully. In the subject line of the email please put the school name and DfE number.
- Your Bank Statement should be scanned and saved into the same folder to be attached to the email to the schools finance team.

(**Email** is the most direct and immediate route of ensuring time critical documents reach the LA to meet deadlines).

- **Emails with returns attached should be sent to: (please put the school DfE number and name in the subject line of the email)**

schoolsfinanceteam@northyorks.gov.uk

Attach: 1111 Unreconciled Bank Transactions
1111 Bank Reconciliation (one for each bank account if applicable)
1111 Period 12 VAT Return
1111 Full Year Summary VAT Return
1111 Full Year Detail VAT Return
1111 Local Income Report
1111 Scanned bank statements (one for each bank account if applicable)

(Where 1111 is your school DfE number)

- **Deadline Dates are:**
Secondary Schools – Wednesday 22nd April 2026.
Primary Schools – Wednesday 22nd April 2026.
- Bank transactions **must not** be processed or reconciled in the old financial year after the production of the final returns.
- Download the March ORACLE Prints and enter the details onto Arbor Finance. This could be done before or after producing your final returns and before or after running a year end on Arbor Finance.
- Do **not** enter any Bank transactions into the old year after producing and submitting your Year End returns.

Running a Year End on Arbor Finance

Before you run the Year End on Arbor Finance you **must** check the settings on the **Reporting, Custom** tab and **Reporting Settings**.

Reporting

Records Transactions Custom CFR

Report options

General

VAT return

LEA return

Bank balance

Bank balance

Settings

From bank accounts	Not in Use ORACLE School Bank
--------------------	-------------------------------------

Reporting Settings

The Reporting Settings **must** show that the Central Fund is your ORACLE account. This is to ensure that your bank balance and unpresented transactions are carried forward into the new financial year and the ORACLE balance remains in the old year.

Reporting settings

Central Fund

ORACLE

Cancel Save

- You will see that instead of having a Period End option on your menu bar you now have

Year end Reporting

Run Year end

a Year end option.

- Run Year End.

Please confirm

Your previous year is still open so will need to be closed as part of this process. Is this okay?

No Yes

You will be asked about your Bank reconciliation and outstanding commitments. So long as you want the commitments to be carried into the new year and you have reconciled up to the end of the financial year you need to take no further action and can continue with the year end process. (Do not follow the message in the orange box suggesting you amend/process commitments or reconcile all Bank transactions).

- In the New Year check that the Bank Balance and unpresented cheques are showing on the Bank Reconciliation screen and that the Central (ORACLE) Account shows a zero on the Reconciliation screen.

Final ORACLE prints

- When the Final ORACLE Prints and final BAFS Remittance have been downloaded (Friday 1st May 2026) go back to 'last' year's data. To go back you need to select **System (on the top menu bar) – Switch the financial Year. The following codes should not be entered: 3694, 3695, 9093, 9094, 9095, 9097, 9098.**

Enter the information from the ORACLE prints into the old year (your old year screens have an orange outline) being very careful to 'pay' the transactions from the ORACLE account and **not** the Bank Account.

- When you have entered information from the final print you will find you cannot reconcile your total in the 'usual' way. This is because the final print contains information about your bank balance, vat returns and previous years balance (these transactions should **not** be entered).
- Print off a Budget vs. Actual vs. Committed Report.

Reporting – Budgets - Budget vs. Actual vs. Committed Report –

Reporting

The screenshot shows the Oracle Reporting interface. At the top, there's a navigation bar with 'Records' (marked 'New'), 'Transactions', 'Custom', and 'CFR'. Below this is a 'Report options' sidebar with categories: 'Contacts', 'Income & expenditure analysis', 'Budgets' (selected), and 'Funding streams & cost centres'. Under 'Budgets', 'Budget vs actual vs committed' is highlighted. The main area is titled 'Budget vs actual vs committed' and contains several sections: 'Display' with checkboxes for 'With orders outstanding' and 'With unpaid sales invoice'; 'Summary options' with checkboxes for 'Show full detail (i.e Budget accounts)' and 'New page for each Budget heading'; 'Detail options' with radio buttons for 'Show % Budget spent' (selected), 'Show accruals instead of committed column', 'Show reconciled total column', 'Show expected outturn', 'Show actual spent for period', and 'Comparative budget vs actual vs committed'. Below these is a 'Settings' section with 'Budget types' (radio buttons for 'Current budgets' and 'Fixed budgets'), a note '(The budget allocations have not been fixed)', and dropdown menus for 'Budget codes' (1060 to 9632), 'Budget heading' (All), 'Budget group' (All), and 'Period' (1 to 13). There's also an 'Exclude inactive' toggle set to 'No'.

Take out the tick in with orders outstanding, with unpaid sales invoice and the 'Show Full Detail' box and limit the Budget codes to your first and last numeric codes.

- Check all budget codes are linked to a budget heading (and not 'unattached' at the top of the report).
- Check the report total agrees with the **final Summary ORACLE** print.

- Complete a **BAFS Statement of Reconciliation**– all should show the same figure. (You may need help from your FMS Support Officer at this stage) and return by Friday 22nd May 2026.

Divide your year-end balance between:

BO1 Committed Revenue Balances
BO2 Uncommitted Revenue Balances
BO3 Devolved Formula Capital Balances
BO5 Other Capital Balances
BO6 Community focused school Revenue Balances

- Produce a final Outturn Report for your Governors.
- Use the integral **CFR Report (See APPENDIX 4)** to send your CFR Return to the LEA
- All schools should submit their CFR data by Friday 22nd May 2026.

Appendix 1

Capital Expenditure

To begin with you need to decide which expenditure should be coded to the capital section of the budget.

Expenditure of **£2,000** or more relating to the purchase or enhancement of **land, buildings, roads, drives, car parks, vehicles, plant or machinery and computer hardware** is **capital**.

(Projects can be **capital** even if the school isn't using Devolved Capital Grant to pay for the work).

Just to muddy the waters **some** enhancements do not qualify as capital even if they cost **more than £2000**. Examples are given below.

Activity	Capital	Revenue
Decorating (internal & external)	No	Yes
Electrical re-wiring	No	Yes
Window Replacements	Yes	No
Re-roofing	Yes	No
Upgrade of heating system	No	Yes
Replacement of heating system	Yes	No

ICT and other purchases made from Revenue funding where a single purchases exceeds £2,000 needs to be coded against capital. You will then need to introduce an equal amount of Direct Revenue Financing.

(ICT purchases made from Devolved Capital funding should already be coded as Capital).

If a school is using **Devolved Capital Grant** then the expenditure is capital irrespective of the value of the invoice/s.

If you realise that invoices have been charged to Revenue when they should have been coded as Capital you can use the **Internal Recharge** option on Arbor Finance to move the expenditure from Revenue to Capital.

Transactions | Internal charges

Internal charges

Budget to transfer from

Budget account *	3260	ICT Resources	Analysis *	EXPEND	expenditure
£ Budget balance	0.00	£ Current actual	645.00	£ Actual if posted	0.00
Amount *	645.00	Reference *	transfer	Description *	Ipads and cases/ to 9629
Funding stream		Cost centre			

Budget to transfer to

Budget account *	9629	ICT Equipment	Analysis *	EXPEND	expenditure
£ Budget balance	0.00	£ Current actual	306.28	£ Actual if posted	951.28
Amount *	645.00	Reference *	transfer	Description *	Ipads and cases/ from 3260
Funding stream		Cost centre			

Clear line

Save line

Charge lines

Description	Budget	Analysis	£ Current actual	£ Amount	£ Actual if posted
		£ Totals	0.00	0.00	0.00

The Budget in the 'transfer from' in the example above is going to be 'better off' as we will be moving expenditure away from that account into the 'transfer to' account.

Save the line and then **Post** the transaction.

If you also need to move funding between Revenue and Capital and not just the transaction see Appendix 2

Appendix 2

Direct Revenue Financing

There may be times when you need to 'move' money between your Revenue Expenditure (normal school budget) and Capital Income budgets. It may be that you have a devolved capital project that needs a contribution from your revenue or you may have purchased something, which costs more than two thousand pounds and is also classified as capital.

To move money between Revenue expenditure and Capital income on Arbor Finance you need to use the **Internal Charges** option within **Transactions**.

Transactions		Internal charges	
Internal charges			
Budget to transfer from			
Budget account *	9613	Revenue Financing/Capital Scheme	Analysis *
			EXPEND expenditure
£ Budget balance	0.00	£ Current actual	0.00
		£ Actual if posted	-16130.00
Amount *	16130.00	Reference *	transfer
		Description *	Revenue contribution to Capital
Funding stream		Cost centre	
Budget to transfer to			
Budget account *	4449	Direct Revenue Financing	Analysis *
			EXPEND expenditure
£ Budget balance	0.00	£ Current actual	0.00
		£ Actual if posted	16130.00
Amount *	16130.00	Reference *	transfer
		Description *	Revenue contribution to Capital
Funding stream		Cost centre	
		Clear line	Save line

The example above shows a £16,130 contribution from the revenue expenditure budget to the capital income budget. (The transaction looks the 'wrong way round' because we are manipulating the Internal Charge facility to achieve our transfer of monies. The **Budget to transfer from** is 9613 and the **Budget to transfer to** is 4449).

The invoice for the goods should be charged against a Capital Expenditure code.

Appendix 3

Income Report

The Local Authority needs information about the amount of income that the school has received into the 'local' Bank Account (Central/ORACLE income is known).

To produce a report showing the value of 'local Bank' income please follow the instructions below:

1. In Arbor Finance go to **Reporting** and click on the **Transactions** tab. (All transactions will be already selected)

Reporting

Records	Transactions	Custom	CFR
---------	--------------	--------	-----

Report options

General

All transactions

Batched transactions

Future postings

Purchase orders

Batch number report

Governors report

Accruals report

Audit

Bank

VAT

All transactions

Display

Show report with

☐ Gross totals

☒ Totals only

☒ Short report format

☐ Include descriptions

☐ Include invoice

☐ Search criteria

☐ Report notes

Settings

Transaction types

☒ Income

☐ Expenditure

☐ Budgets

☐ Internal charges

☐ Journal transfers

☐ Accruals

From bank accounts

☐ Not in Use

☐ ORACLE

☒ School Bank

Budget codes 1060 to 9655

Sources/Suppliers to

Analysis codes to

Periods 1 to 13

Dates to

Reconcile refs to

Voucher nos to

Batch refs to

Batch dates to

Funding stream to

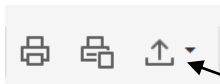
Cost centre to

2. Totals only and Short report format
3. Select Transaction type Income
4. Select the School Bank
5. Use the drop down to select Budgets codes (first numeric to last numeric)
6. Generate Report –

	Nett
Income	-11231.12
Expenditure	0.00
Internal charging	0.00
Journal transfers	0.00
Receipts in advance	0.00
Prepayments	0.00
Debtors	0.00
Creditors	0.00
TOTAL	-11231.12

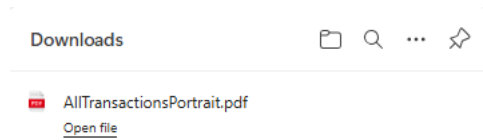
The majority of the page will be blank but there should be a total at the bottom of the sheet.

7. Click on



Click on the 'Export To' icon and choose a 'PDF' format.

You will then see:



Click on open file and then click on save as.

Change the name of the file so all of your reports have the DfE number as the first four digits e.g. 1111 Local Income –**where 1111 is the DfE number** and save into your **Yearend Returns 25-26** folder (e.g. 1111 Local Income Report)

Appendix 4 – Please note that you may need to produce your CFR return using Chrome as in Microsoft edge it may block the file being produced.

Preparing and Producing a CFR Return

Mapping codes in preparation for submitting your CFR Return

In readiness for producing your CFR return you will need to ‘map’ your codes to the correct CFR heading within the Reporting section of the software.

1. Select Reporting and then the CFR tab.

Reporting

Records	Transactions	Custom	CFR
---------	--------------	--------	-----

You can then complete your school details. Only federated schools that have joint budgets need to click on the federated submission and change it to yes. You also need to add in the DfE numbers of the other schools in the federation in the “LA-Establishment codes” section.

LA No.	815	DfE establishment No.	3301
School name	TEST		
Contact Name	Helen Otter	Year	20212022
Email(s)	helen.otter@northyorks.gov.uk <small>HINT: To add more than one email address, please use a ';' to separate emails eg email1@school.com; email2@school.com</small>		
Phone number	01748 818401	If your school is rates exempt, then please select 'Yes'.	<input type="radio"/> No
Has the school been involved in the preparation of the CFR return?	Yes	If your schools insurance policies/premiums have been purchased centrally, at no cost to the school, then please select 'Yes'.	<input type="radio"/> No
Accounting Method	Cash	Federated submission	<input type="radio"/> No
LA-Establishment codes - 1		LA-Establishment codes - 2	
LA-Establishment codes - 3		LA-Establishment codes - 4	
LA-Establishment codes - 5		LA-Establishment codes - 6	
LA-Establishment codes - 7		LA-Establishment codes - 8	
LA-Establishment codes - 9		LA-Establishment codes - 10	

You **must**

Save & Continue

If you have already mapped your budget codes you can click on the income tab and then click on load mappings and the values will appear against the different CFR codes. **The changes for this year are codes 9013 UIFSM and 9015 PE Funding they were under I18 but this CFR heading has been removed and they will need mapping to I06 (Other Government Grants).**

General details Income Expenditure Capital Balances					
CFR code	Value	Questionable	Override	State	Mapping comments
I01 (Funds delegated by the LA)	£ 474034.72	⚑	N	Mapped	
I02 (Funding for sixth form students)	£ 0.00	⚑	N/A	Unmapped	
I03 (High needs top-up funding)	£ 0.00	⚑	N	Mapped	
I04 (Funding for minority ethnic pupils)	£ 0.00	⚑	N	Mapped	
I05 (Pupil Premium)	£ 16685.00	⚑	N	Mapped	
I06 (Other Government grants)	£ 0.00	⚑	N	Mapped	
I07 (Other grants)	£ 12224.36	⚑	N	Mapped	
I08a (Income from letting premises)	£ 0.00	⚑	N/A	Unmapped	
I08b (Other income from facilities and services)	£ 0.00	⚑	N	Mapped	
I09 (Income from catering)	£ 14628.70	⚑	N	Mapped	
I10 (Receipts from supply teacher insurance claims)	£ 10185.00	⚑	N	Mapped	
I11 (Receipts from other insurance claims)	£ 0.00	⚑	N	Mapped	
I12 (Income from contributions to visits etc).	£ 0.00	⚑	N/A	Unmapped	
I13 (Donations and/or voluntary funds)	£ 3603.79	⚑	N	Mapped	
I15 (Pupil focused extended school funding and/or grants)	£ 0.00	⚑	N/A	Unmapped	
I16 (Community focused school funding and/or grants)	£ 0.00	⚑	N/A	Unmapped	

Reset Load mappings Save & Continue Submit

2. To map different codes click on the Income tab and you will see the screen below:

Records Transactions Custom CFR				
General details Income Expenditure Capital Balances				
CFR code	Value	Questionable	State	
I01 (Funds delegated by the LA)	£ 0.00	⚑	Unmapped	
I02 (Funding for sixth form students)	£ 0.00	⚑	Unmapped	
I03 (High needs top-up funding)	£ 0.00	⚑	Unmapped	
I04 (Funding for minority ethnic pupils)	£ 0.00	⚑	Unmapped	

Click on the Unmapped button and select **Budget Accounts** in the selection type box

Map CFR Field

Mapping for field : I01 (Funds delegated by the LA)

Selection type **Budget Accounts**

Code	Description	Group	Heading
1060	Nursery/Technician Gross Pay		2/E03
1061	Nursery/Technician Overtime		2/E03
1064	Nursery/Technician NI		2/E03
1065	Nursery/Technician SA		2/E03
1080	Pupil Support Ass. Gross Pay		2/E03
1081	Pupil Support Ass. Overtime		2/E03
1084	Pupil Support Ass. NI		2/E03
1085	Pupil Support Ass.SA		2/E03

→ Add
X Remove

+/- Mapped fields %

Click on the **Heading** – this will sort the transactions by Budget Heading which is also the correct CFR code.

Mapping for field : I01 (Funds delegated by the LA)

Selection type **Budget Accounts**

Code	Description	Group	Heading
9160	Excluded Pupil deduction		1/I01
9220	LMS Contingency Refund		1/I01
9225	Other LEA Funding & Adjustments		1/I01
9014	Threshold Grant		1/I01
9012	Approved Licensed Deficit		1/I01
9010	Delegated Budget		1/I01
9165	Excluded Pupil payment		1/I01

→ Add
X Remove

+/-	Mapped fields	%
+	Budget account 9160 - Excluded Pupil deduction	100 %
+	Budget account 9220 - LMS Contingency Refund	100 %
+	Budget account 9225 - Other LEA Funding & Adjustments	100 %
+	Budget account	100 %

Click to highlight the budget codes which need to be mapped to the CFR Heading (1/I01 in the example). You can highlight all of the transactions which have the 1/I01 Heading.

Click **Add** and don't forget to **Save**. (The **Remove** button can be used to correct errors).

The Budget code will be green once it has been mapped and the CFR heading will show as 'Mapped'.

CFR code	Value	Questionable	State
I01 (Funds delegated by the LA)	£ -279013.45		Mapped

Work through all of your Income CFR codes.

You will need to click the **Heading** button for each CFR code mapping.

3. Click on the Expenditure tab and map the expenditure codes:

Don't forget to change the **Selection type** to **Budget Accounts** and click on the **Heading** for each CFR code.

Map all of the Expenditure codes.

4. Click on the Capital tab and map the capital codes

Don't forget to change the **Selection type** to **Budget Accounts** and click on the **Heading** for each CFR code.

You are also asked to type in your De Minimis amount – this is £2,000 and this isn't Mapped and you do need to click the **Save & Continue** button at the bottom of the screen to save the value.

RecordsTransactionsCustomCFR

General detailsIncomeExpenditureCapitalBalances

Capital Income

CFR code	Value	Questionable	State	
CI01 - Capital income	£ <input type="text" value="0.00"/>		Mapped	
CI03 - Voluntary or private income	£ <input type="text" value="0.00"/>		Mapped	
CI04 - Direct revenue financing	£ <input type="text" value="0.00"/>		Mapped	

Capital Expenditure

CFR code	Value	Questionable	State	
What is your de minimis level for capitalising expenditure?	£ <input type="text" value="2000.00"/>		Unmapped	
CE01 - Acquisition of land and existing buildings	£ <input type="text" value="0.00"/>		Mapped	
CE02 - New construction, conversion and renovation	£ <input type="text" value="0.00"/>		Mapped	
CE03 - Vehicles, plant, equipment and machinery	£ <input type="text" value="0.00"/>		Mapped	
CE04 - Information and communication technology	£ <input type="text" value="0.00"/>		Mapped	

5. Click on the Balances tab

Don't forget to change the **Selection type** to **Budget Accounts** and click on the **Heading** for each CFR code.

You are only mapping the **Opening Balances** codes **OB01, OB02 and OB03**

OB01 = **9093 Committed Revenue Balance** and **9094 Uncommitted Revenue Balance**




OB02 = **9098 Community Focused School Revenue Balance**

OB03 = **9095 Devolved Formula Capital Balance** and **9097 Other Capital Balance** *****











***** Please see below if you have a deficit balance *****

General detailsIncomeExpenditureCapitalBalances

Opening Balances

CFR code		Value	Questionable	State	Mapping comments
OB01 (Opening pupil-focused revenue balance)		£ 36818.81	ⓘ	Mapped	
+ Total Income (I01 to I15)	+	750275.97			
- Total Expenditure (E01 to E30)	-	582308.33			
OB01 (Closing pupil-focused revenue balance) = B01 + B02		£ 204786.45			
OB02 (Opening community-focused revenue balance)		£ 0.00	ⓘ	Unmapped	
+ Total Income (I16 to I17)	+	0.00			
- Total Expenditure (E31 to E32)	-	0.00			
OB02 (Closing community-focused revenue balance) = B06		£ 0.00			
OB03 (Opening capital balance)		£ 30000.00	ⓘ	Unmapped	
+ Total Capital Income (CI01 to CI04)	+	13000.00			
- Total Expenditure (CE01 to CE04)	-	43264.00			
OB03 (Closing capital balance) = B03 + B05		£ -264.00			

Other Balances

CFR code		Value	Questionable	State	Mapping comments
B01 (Committed revenue balances)		£ 0.00	ⓘ	Unmapped	
B02 (Uncommitted revenue balances) = OB01 Closing balance - B01		£ 204786.45	ⓘ	Calculated	
B03 (Devolved formula capital balance)		£ 0.00	ⓘ	Unmapped	
B05 (Other capital balances) = OB03 Closing balance - B03		£ -264.00	ⓘ	Calculated	
B06 (Community-focused school revenue balances) = OB02 Closing balance		£ 0.00	ⓘ	Calculated	
B07 (Outstanding balance on capital loans)		£ 0.00	ⓘ	Unmapped	

When you complete your CFR Return you will divide your closing Revenue balance between BO1 and BO2 and your Capital balance between BO3 and BO5.

***** If you have a deficit on any of your balance codes you will need to use the +/- to change the default from a plus to a minus to identify a deficit balance. *****

Map CFR Field

Mapping for field : OB01 (Opening pupil-focused revenue balance)

Selection type: Analysis Codes

Analysis	Description	SortKey	Link	I/E	
EXPEND	expenditure			E	
INCOME	income			I	

→ Add

✕ Remove

+/-	Mapped fields	%
-	Budget account 9093 - Standards Fund Balance (revenue)	100 %
-	Budget account 9094 - Other Revenue Balance	100 %

Producing your CFR Return

1. Begin by checking all of your Budget codes are mapped (see pages 1-4). To check select **Reports** and the **CFR tab** and then the **Income** tab.

Records	Transactions	Custom	CFR
General details	Income	Expenditure	Capital
Balances	Errors & Queries		
CFR code		Value	Questionable
I01 (Funds delegated by the LA)		£ -279013.45	Mapped

Click on the **Mapped** button, and then click on the **Budget Accounts** option

Map CFR Field

Mapping for field : I01 (Funds delegated by the LA)

Selection type

Code	Description	Group	Heading
1060	Nursery/Technician Gross Pay		2/E03
1061	Nursery/Technician Overtime		2/E03
1064	Nursery/Technician NI		2/E03
1065	Nursery/Teechnician SA		2/E03

Check that all of your **numeric** budget codes are 'green' – you do not need to map 'alpha' codes like VATSUM, REMIT etc. Use the scroll bar to check all of your codes.

If a code is Red it means it has been mapped more than once. If this has happened begin by checking the code has been mapped against the correct Heading and then work your way through all of the other mapped budget headings until you find the rogue entry.

2. Click on the **Load mappings** button. You will see the following message

Load mappings

You are about to load any data from your database into the CFR fields, as defined by your mapping rules.

This process will overwrite any CFR data that is already present in any fields that are included in your mapping rules.

Click on the Proceed button to begin the process of importing data into the CFR fields

Cancel Proceed

Click the Proceed button.

3. Check that your **General Details** are complete, if not enter information and **Save and Continue**.
4. Click on the **Balances** tab and check the Opening Balances.
5. Divide your Closing Balances between:

BO1 and BO2 – when you enter a value into BO1 it will be deducted from BO2. (The codes do not need to be mapped)

BO3 and BO5 - when you enter a value into BO3 it will be deducted from BO5. **It is essential that you are reflecting your correct Devolved Formula capital balance.**

Other Balances				
CFR code	Value	Questionable	State	
B01 - Committed revenue balances	£ -20000.00		Unmapped	
B02 - Uncommitted revenue balances	£ -467602.26		Calculated	
B03 - Devolved formula capital balance	£ -5000.00		Unmapped	
B05 - Other capital balances	£ -497.03		Calculated	
B06 - Community-focused school revenue balances	£ 0.00		Calculated	

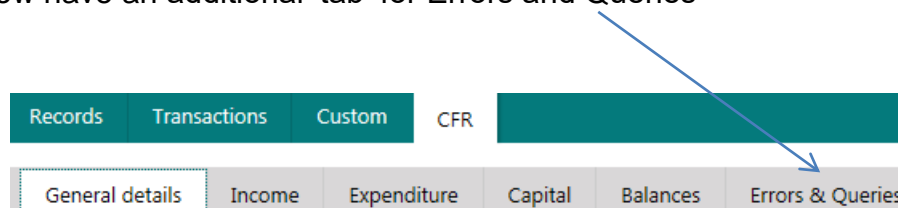
You must **Save & Continue** to save 'the split' of your balances.

6. Click the Submit button



7. You will see a message informing you whether you have any Errors and Queries- do not proceed until these have been corrected.

You will now have an additional 'tab' for Errors and Queries



8. You can use the 'View' button to see why there is an Error or Query and there is also a box to enter explanations.

General details Income Expenditure Capital Balances **Errors & Queries**

Please provide explanation to queries here:

● Passed - 119
● Error - 10
● Query - 5

Errors	
Error 40 - Please enter a contact name.	View
Error 60 - Please enter a contact phone number.	View

Don't forget to **Save & Continue** when you have added your comments etc.

9. You will now be able to

Submit

10. When you see the screen below you are able to print off a copy of your CFR return for you to check and to keep for your records

Generate CFR File

Your data has not passed validation. You may still proceed with the production of CFR file.

Produce CFR Extract File

You may either produce an interim file, or the final statutory CFR return.

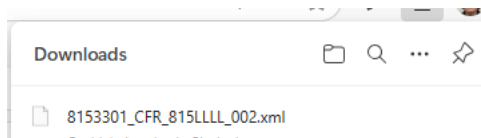
☒ Produce an Interim CFR file.
Generate an interim CFR file for your own records, or to update your LA as to your current financial status part-way through the financial year. It should not be submitted as your final, statutory CFR return.

☐ Produce the final CFR file.
Generate the final CFR return file, to be submitted to your LA to fulfill your statutory requirements. This file will subsequently be transmitted to the DfE as a true representation of your end of year accounts.

Generate report **Cancel** **Generate file**

Generate report - print off and check. When you are satisfied move the dot to '**Produce the final CFR file**' and **Generate file**

At the top of your screen you will see:



Click on open file and then click on save as.

You need to save the file with its given name into the folder on computer drive and then attach it to an email to schoolsfinanceteam@northyorks.gov.uk

School Fund Closedown using Arbor Finance on Line

IMPORTANT INFORMATION

The Year End procedures on Arbor Finance on Line enable schools to automatically carry forward their Bank balance and any unpresented cheques or income. This means that certain procedures must be followed at the end of the School Fund Year.

Please decide which of the Options below best suit your needs and then follow the instructions for that option.

The example of a set of accounts for a School Fund (applies to both options) is on Page 29

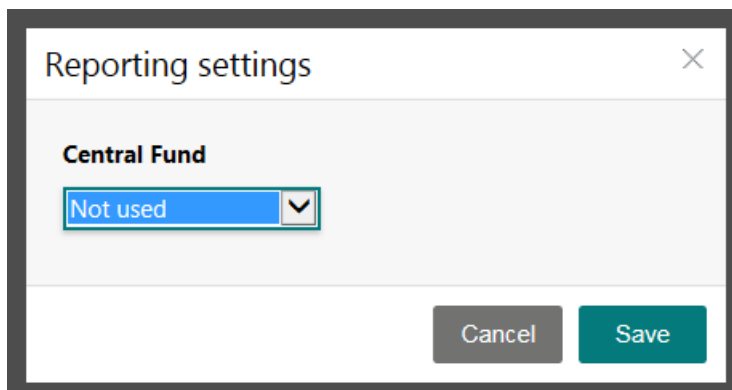
Option 1 - choose Option 1 if you wish to automatically carry forward the balance on your Bank Account(s) and any unpresented cheques and you do not want balances on any individual accounts i.e. you start the new year with a 'clean sheet'. (Page 24-25)

Option 2 - choose Option 2 if you wish to automatically carry forward the balance on your Bank Account(s) and any unpresented cheques and you then want to enter balances on some or all of your individual accounts. (Page 26-28)

Option 1

1. Check the Bank Details setting:

Reporting - Custom – Reporting Settings



The screenshot shows a 'Reporting settings' window. It has a title bar with a close button. Below the title bar, there is a section labeled 'Central Fund'. Under this label, there is a dropdown menu that currently displays 'Not used'. At the bottom of the window, there are two buttons: 'Cancel' and 'Save'.

In the example above my 'spare' bank account is called 'Not Used' yours could be called Central Fund/ORACLE/Year End or some other name. The important factor is that there are no transactions against the account.

One account must be marked as staying behind in the 'old' year.

Balances on all of the other Bank Accounts will be carried forward.

Balances and unpresented cheques on the unmarked accounts will be carried forward into the new year.

2. Print a Bank Reconciliation Statement for all of your Bank Accounts.

Reporting, Custom, Bank Balance and select Bank Account.

Repeat for each of the Bank Accounts/Petty Cash options which have been used during the financial year.

Print off a list of your unpresented cheques.

Transactions, Bank Processing, choose Bank Account, click on printer icon

3. Budget Reports

Generate and then Print off a Budget Analysis report (there will be at least one sheet for each of your budget accounts).

Reporting - Budget Analysis, Time Period: Period to Date

Fund Account Reporting

Records Transactions Custom CFR

Report options

- Income sources & suppliers
- Income & expenditure analysis
- Budgets**
 - List of budget accounts
 - Budget vs actual vs committed
 - Budget profiles
 - Budget analysis**
 - Budget expenditure breakdown

Budget analysis

Display

Show report with ☐ Search criteria ☐ Report notes

Summary options ☐ Show transaction descriptions

Settings

Time period ☒ Period to date ☐ Year to date

Budget codes BALANCES to SWIMMING

Budget heading All

Exclude inactive ☐ No

You will need these reports to prepare your end of year statement.

4. Period End

Run several **Period Ends** until you are told you are about to enter a new year. Run the year end.

In the New Year Data File

- ❑ All of your **Budget Accounts** have been taken forward. Decide whether you want to remove some redundant accounts. To remove budget accounts:

Records – Budget Records - Budget Accounts - then find and delete as appropriate.

- ❑ **Bank Reconciliation**

Check each of your accounts show the same figures as they did in the old year.

- ❑ **Run a Period End**

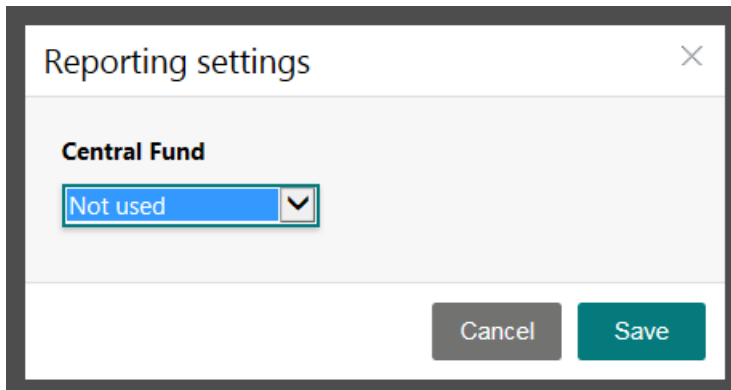
When you are happy that the bank balances are correct and reconciled you should run a **Period End (now in Period 2)**. There is no need to run another period end until you reach the end of your accounting year.

Complete the Year End Accounts – see example on Page 29

Option 2

1. Check the Bank Details setting :

Reporting - Custom – Reporting Settings



The screenshot shows a 'Reporting settings' window. It has a title bar with a close button. The main area is labeled 'Central Fund' and contains a dropdown menu with 'Not used' selected. At the bottom, there are 'Cancel' and 'Save' buttons.

In the example above my 'spare' bank account is called 'Not Used' yours could be called Central Fund/ORACLE/Year End or some other name. The important factor is that there are no transactions against the account.

One account must be marked as staying behind in the 'old' year.

Balances on all of the other Bank Accounts will be carried forward.

Balances and unrepresented cheques on the unmarked accounts will be carried forward into the new year.

2. Print a Bank Reconciliation Statement for all of your Bank Accounts.

Reporting, Custom, Bank Balance and select Bank Account.

Repeat for each of the Bank Accounts/Petty Cash options which have been used during the financial year.

Print off a list of your unrepresented cheques.

Transactions, Bank Processing, choose Bank Account, click on printer icon

3. Budget Reports

Generate and then Print off a Budget Analysis report (there will be at least one sheet for each of your budget accounts).

Reporting - Budget Analysis, Time Period: Period to Date

You will need these reports to prepare your end of year statement.

4. Period End

Run several **Period Ends** until you are told you are about to enter a new year. Run the year end.

In the New Year Data File

- ❑ All of your **Budget Accounts** have been taken forward. Decide whether you want to remove some redundant accounts. To remove budget accounts:

Records – Budget Records - Budget Accounts - then find and delete as appropriate.

- ❑ **Bank Reconciliation** -Check each of your accounts show the same figures as they did in the old year.

❑ **Entering Balances**

All of your moneys and unrepresented cheques (possibly on multiple accounts and petty cash) have been carried forward but there are no amounts showing against individual accounts.

If necessary set up a new Budget Account called Balances – you may already have one from previous year end procedures. **Records - Budget Account - New and set up an account called Balances (you do not need a Budget Heading).**

From the list of balances you printed out in the old year (step 3) you will see you have some positive and some negative balances.

Positive Balances

Use **Internal Charges** to transfer moneys between the Budget code where you want a positive balance and the Balances Account. (As this isn't the primary function of Internal Charge follow the pictures)!!!!

Fund Account
Transactions
Internal charges

Internal charges

Budget to transfer from

Budget account *
CLASS TR
CLASS TRIPS

£ Budget balance
0.00

Amount *
150.00

Funding stream

Analysis *
SFUNDEXP
School Fund Expenditure

£ Current actual
474.04

Reference *
o/b

£ Actual if posted
324.04

Description *
Opening Balance

Cost centre

Date *
8 APR 2019

Budget to transfer to

Budget account *
BALANCES
BALANCES

£ Budget balance
0.00

Amount *
150.00

Funding stream

Analysis *
SFUNDEXP
School Fund Expenditure

£ Current actual
0.00

Reference *
o/b

£ Actual if posted
150.00

Description *
Opening Balance

Cost centre

Clear line
Save line

Negative Balances

Use **Internal Charges** to transfer moneys between the Balances code and the Budget code where you want a negative balance.

Fund Account
Transactions
Internal charges

Internal charges

Budget to transfer from

Budget account *
BALANCES
BALANCES

£ Budget balance
0.00

Amount *
98.00

Funding stream

Analysis *
SFUNDEXP
School Fund Expenditure

£ Current actual
0.00

Reference *
o/b

£ Actual if posted
-98.00

Description *
Opening Balance

Cost centre

Date *
8 APR 2019

Budget to transfer to

Budget account *
PHOTOS
PHOTOGRAPHS

£ Budget balance
0.00

Amount *
98.00

Funding stream

Analysis *
SFUNDEXP
School Fund Expenditure

£ Current actual
-229.48

Reference *
o/b

£ Actual if posted
-131.48

Description *
Opening Balance

Cost centre

Clear line
Save line

❑ Check the Balances

Make sure the value showing against the Balances account is the same as the total of the individual balances. Check that you have the correct balances against each account.

Reporting -Records – Budgets -List of Budget Accounts.

❑ Run a Period End

When you are happy that the individual account balances are correct you should run a **Period End**. There is no need to run another period end until you reach the end of your accounting year.

Complete the Year End Accounts – see example on Page 29

Example of a completed Receipts and Payments document

	Receipts	Payments
Baking	65.50	5.36
Car Boot Sale	985.58	
Football Club	555.55	
Paris Trip		20.45
Minibus Running Costs		25.60
Skiing Trip	850.00	1028.64
Zoo Trip	369.75	500.00
	-----	-----
	2826.38	1580.05
Excess of Receipts over Payments		1246.33
	-----	-----
	2826.38	2826.38
	=====	=====

Take this information from the individual sheets that you have printed off in the old year.

This could be a positive or negative figure and represents the value of the transactions processed during the year. The same figure appears on the bottom of the BUDVACCVCMM report taken off RM Finance on Line

Balance Sheet	
School Fund as at	Current
(start of school fund year)	less unrepresented
	1154.50
	150.00

	1004.50
	Deposit
	7000.00

	8004.50
Excess of Receipts over Payments	1246.33

	9250.83

Represented by :	
Current A/C	2557.84
less unrepresented cheques	-970.45
plus unrepresented income	+621.05

	2208.44
Deposit A/C	7000.00
Petty Cash	42.39

	9250.83

From above

Bank balances as at 31 March