

Academy Whole of Government Account (WGA) Data Collection Process 2010 - 11

Notes for the completion of the Academy WGA data form

► For guidance

Contents

Index	Page
Introduction	2
Timeframe	3
PART 1 – GUIDANCE ON COMPLETING THE FORM	
Before you start	
• Cell colour convention	4
• Signage conventions	4
• Entering data onto the form	4
Step 1 – Identify the body	4
Step 2 – Input the charitable company’s results for the year end 31/08/2010	6
Step 3 – Input the charitable company’s results for the 7 months ending 31/03/11	6
Step 4 – Supplementary information	7
Step 5 – Form completion issues	7
Step 6 – The self review checklist & accounting tests	7-9
Step 7 – Sign-offs and submissions	9
PART 2 – GUIDANCE ON CLASSIFYING YOUR ACCOUNTS INTO THE FORM	
2.1 – Assets	10
2.2 – Liabilities	11
2.3 – Reserves	12
2.4 – Income & Expenditure	12
2.5 – Income	13
2.6 – Expenditure	13-14
Annex A – Entities to complete the WGA data form	15-20
Annex B - Entities not required to complete the WGA data form	21-24

Introduction

The Government Resources and Accounts Act 2000 places a responsibility on HM Treasury to produce a Whole of Government Account (WGA). This WGA account encompasses all bodies within the central and local government sectors. The first WGA account is due to be published for FY2009-10.

Government departments are tasked by HM Treasury to provide returns covering their own bodies which enable HM Treasury to complete the WGA. The Academies programme had not featured within the DfE WGA return until 2009-10 as it was not material.

However with the rapid growth in the scale of the Academies programme, the number of Academies and their combined expenditure, it is now necessary to capture financial data from Academies to include within the DfE return.

To enable this task to be completed we have developed the Academy WGA data form. This form is essentially a reduced version of HM Treasury's consolidation package (the C-Pack). The Academy WGA data form only focuses on the areas that are relevant to Academies, with an aim of keeping the additional burden on Academies to a minimum.

The inclusion of Academies within WGA is made more complex by the different reporting periods of Academies and WGA. The Academy financial year ends on the 31st of August, while the WGA financial year ends on the 31st of March.

Under the relevant accounting standards, group accounts can only be prepared with entities that have financial year ends that are no more than three months apart. Therefore, using the last audited results for Academies would lead to an automatic qualification of the WGA.

To address these issues, we have developed the following process to gather the financial results of Academies for the financial year 01/04/2010 to 31/03/2011:

- Obtain 5 months revenues and expenses for the period 01/04/2010 to 31/08/2010.
- Obtain a full trial balance as at 31/03/2011, which includes transactions for the seven month period 01/09/2010 to 31/03/2011.
- Obtain supplementary information, including movements in some balance sheet accounts for the year 01/04/2010 to 31/03/2011 and other information required for WGA disclosures.

This information is collected through the Academy WGA data form. Once entered a self-review checklist needs to be completed to ensure the data is suitable for inclusion in WGA. The Accounting Officer of the Charitable Company must then sign the form.

The WGA data collection exercise is being undertaken due to the Office of National Statistics classification of Academies as public sector, and therefore within the WGA reporting boundary. The exercise is for WGA reporting purposes only, and is not a statement of the control of the Academy.

For queries, please contact the Academies WGA via email on:
Academieswga@ypla.gov.uk

Timeframe

Date	Milestone
01/09/2010	<ul style="list-style-type: none">Start of the period in which audited financial statements for the charitable companies are prepared for the 2009-10 Academy year.
01/04/2010	<ul style="list-style-type: none">Start of the WGA reporting year.Start of period in which information needs to be collected from charitable companies for WGA purposes.
31/08/2010	<ul style="list-style-type: none">End of the 2009-10 financial year of Academies.End of the period in the audited financial results of the charitable company need to be entered into column B of the WGA data form.
01/09/2010	<ul style="list-style-type: none">Start of the 2010-11 financial year for Academies.Start of seven month period in which charitable companies need to provide a full seven month trial balance.
31/03/2011	<ul style="list-style-type: none">End of WGA reporting year.End of seven month period in which charitable companies need to provide a full seven month trial balance (column C of the WGA data form).
24/05/2011	<ul style="list-style-type: none">Charitable company FD's start completing the WGA data form, and self review checklist.
30/06/2011	<ul style="list-style-type: none">Submission deadline for the WGA data form to be returned to the Academy WGA team.

As noted in the above table the Academy WGA data form must be signed by Accounting Officer, then returned to the Academy WGA team by 30th June 2011 by email and in hard copy to:

Academieswga@ypla.gov.uk

**Academy WGA Team
YPLA
Cheylesmore House
Quinton Road
Coventry
CV 1 2WT**

Part 1 – GUIDANCE ON COMPLETING THE FORM

Before you start

Cell colour conventions

Input into light blue cells is mandatory. Where specific instructions are provided, please follow them.
Grey cells are calculated / transferred from elsewhere. These cells are protected and cannot be changed.
Cells with a dotted fill are not used. They are protected.
Cells coloured peach are available for you to add notes, calculations etc.

Signage conventions

- Credits are entered as negative numbers and debits as positive numbers
- Income is negative, costs are positive
- Assets are positive and liabilities negative
- Reserves are negative if they represent a surplus, an increase in reserves or funding and positive if a deficit or a reduction
- Provisions are negative but a release of provisions is positive

Entering data into the form

Data is entered in units of £'000s unless there is a specific instructions to enter the data in units of 1.

Step 1 – Identify the body

Each Academy does not need to complete a WGA data form, instead the charitable companies (i.e. the bodies required to prepare, and have audited, statutory accounts) need to complete a form. This means that federations with multiple Academies that are established under a single company/charity, only need to prepare one consolidated form, rather than one form for each Academy. If within the federation's group of Academies, there is one which is not required to complete a WGA (as listed in Annex B), then the federation can chose to complete a WGA return for the full federation, if it is easier or exclude that Academy from the return.

In working out what companies' branches, subsidiaries etc., you need to include in the WGA data form, the treatment should be consistent with your last set of audited financial statements (if any). Figure 1.1 below indicates which what should be included in a federation's consolidated form:

Figure 1.1

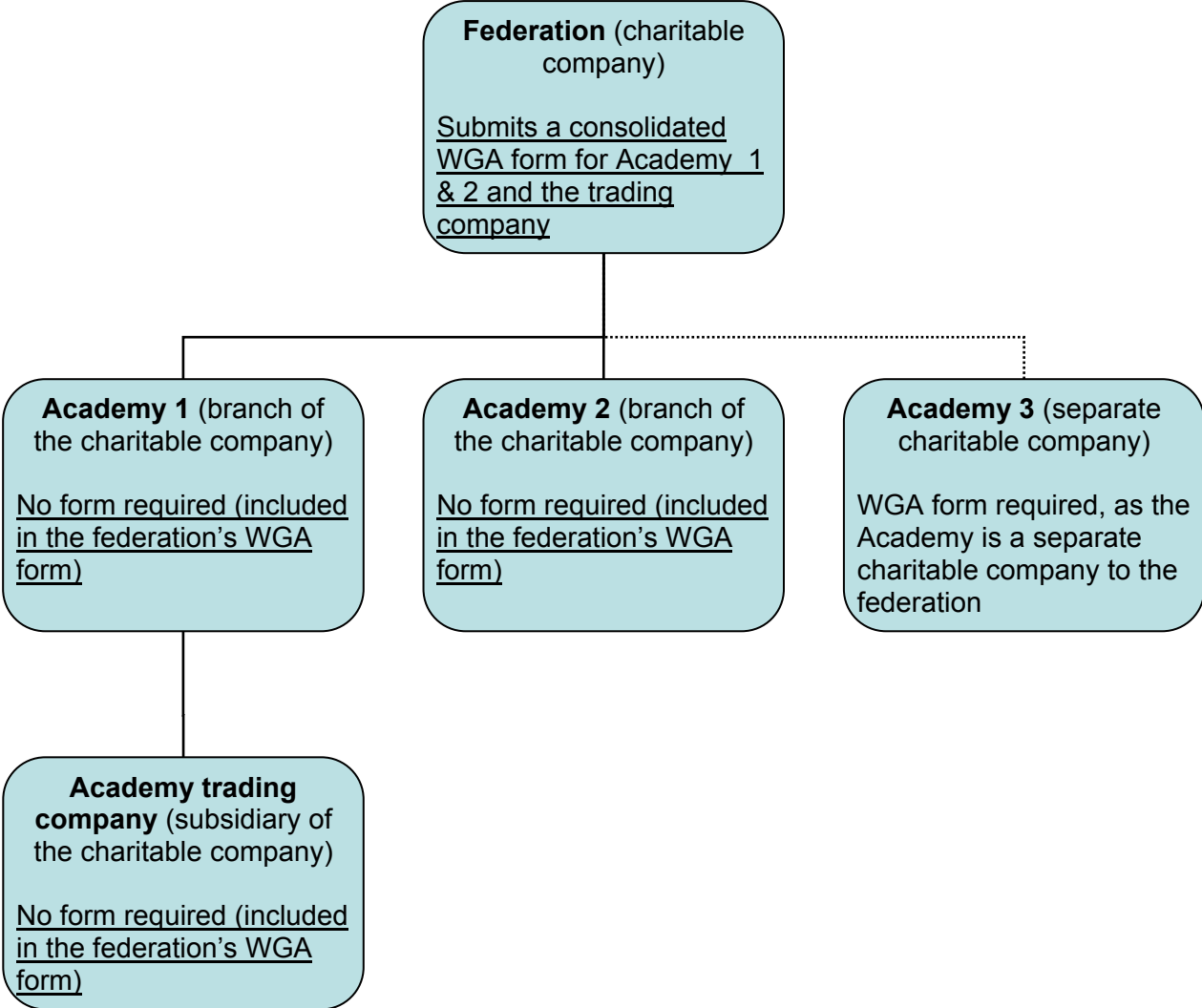


Figure 1.1 includes a trading company that is a subsidiary of the charitable company. Consolidated figures including the result of the trading company should be included in the WGA data form.

Academy 3 in figure 1.1 is not included in the consolidated federation WGA, as it is a separate charitable company. The Academy would submit a separate WGA data form.

If the charitable company has any operations that are not related to the Academy, for example, if the charitable company also includes an independent school, then please contact the Academy WGA team via: Academieswga@ypla.gov.uk

Step 2 – Input the charitable company’s audited results for the year ending 31/08/2010

Note: Charitable companies that had no Academies open prior to 01/09/2010 do not need to complete step two. These charitable companies may have been registered with Companies House and the Charity Commission prior to the 01/09/2010, and had some minor pre-opening transactions. However these transactions are immaterial for WGA - this information does not need to be collected.

For all other charitable companies that had one or more Academies open prior to 01/09/2010, the income and expenditure of the charitable company need to be coded into column B row 40 to 64 of the WGA data form (worksheet <2>).

Guidance on classifying financial statements into WGA data form can be found in Part Two of this guidance.

Self review checklist: 1.1, 1.5 and 1.9
Accounting tests: 2.1, 2.11.

Step 3 – Input the charitable company’s results for the seven months ending 31/03/2011

A full trial balance of the entities position as at 31/03/2011, incorporating the result for the first seven months of the Academy year is required. The trial balance should be consistent with what you would use to produce your statutory accounts. This trial balance should be entered into column C of the WGA data form.

The FD should undertake year end procedures to ensure this is an accurate reflection of the charitable company’s position as at 31/03/2011. These year end procedures should include:

- Calculating depreciation for the seven months.
- Ensuring significant asset additions and disposals have been processed.
- Ensuring significant accrued expenses and other year end adjustments have been adjusted for.

As the data being collected is for Whole of Government reporting, we would only expect the charitable companies to perform year-end procedures for ‘big ticket’ items. For example, if a charitable company estimated that there is £5,000 worth of asset purchases that had not yet been added to the financial systems, we would not expect the FD to process these purely for WGA purposes. However, if the entity had purchased land worth £2,000,000 we would expect the FD to adjust for this.

The charitable company’s pension position: We do not expect an actuarial assessment of the entity’s pension position to occur at 31 March 2011. For entities that had an assessment conducted for 31st August 2010, include this figure in row 33 of worksheet <2>. For new charitable companies that have not yet had an actuarial assessment, no figure should be included in row 33.

The seven month trial balance needs to be coded into column C of the WGA data form (worksheet <2>).

Guidance on classifying financial statements into the WGA data form can be found in Part Two of this guidance.

Once the trail balance for the year end 31/08/2010 has been coded into the WGA data form, ensure that the cell C65 balances to zero. The WGA data form should not be submitted until both cell C65 and cell D65 balance to zero.

Self review checklist: 1.3, 1.5, and 1.9.

Accounting tests: 2.1, 2.8 and 2.11.

Step 4 – Supplementary information

The supplementary data form (worksheet <3>):

- Some opening balance information has been requested for balance sheet accounts but will not always be available. If the company is unable to provide this information, the FD should disclose this in the sign-off section of the worksheet <2>.
- There is also other information requested in order to prepare WGA financial statements note disclosures.
- Section 6: The total of local income from authorities in row 44 of the WGA data form. For WGA inter-entity transactions reporting, lines have been included in section 6 as some entities (federation) will have received income from more than one local authority.
- Section 9.3 should detail the full time equivalent staff numbers for all staff of the charitable company. The staff number include in cell F97 should be the actual number, not rounded into thousands.
- Additional guidance notes are included in comments within the excel worksheet.

Self review checklist: 1.2, 1.7, and 1.9.

Accounting tests: 2.9, and 2.10.

Step 5 – Form completion issues

The FD should make every effort to complete the form. If there are any potential errors or missing data then this should be disclosed as part of the sign-offs in worksheet <2>.

You should contact the WGA team immediately if you are unable to complete the form on: Academieswga@ypla.gov.uk

Step 6 – The self review checklist and accounting tests

The purpose of the self review checklist is to provide a reasonableness check of the figures included in the form and will be used to explain to the National Audit Office (NAO) major variations since the last set of audited accounts (if any). The checklist is a series of management confirmations and tests, which will be reviewed as part of the Academy WGA team's central process.

Guidance on the individual aspects of the checklist and tests are detailed in the table below:

SELF REVIEW CHECKLISTS	GUIDANCE
1.1 The figures entered into column B of sheet <2> are consistent with the on the audited 2009-10 financial statements of the charitable company.	<ul style="list-style-type: none"> • Management confirmation to ensure audited financial statements have been used to populate column B.
1.2 Year end procedure has been conducted for the 7 month trial balance (column C in the WGA data form (E.g. asset movement for example depreciation and purchases, accruals as at 31/03/2011 etc).	<ul style="list-style-type: none"> • Confirmation to ensure the FD has adjusted the charitable company's management accounts / trial balance for significant year end transactions / journals.
1.3 The figures included in the 7 month trial balance of the WGA data form are consistent with the entities trial balance and management accounts prepared for the Finance Committee and Governors.	<ul style="list-style-type: none"> • To confirm that the figures entered into column C of the form are consistent with management reports
1.4 The entity's trail balance has been mapped to the most appropriate WGA ata form code. Any classification issues over £50,000 have been detailed in section 10 of the Supplementary WGA data form.	<ul style="list-style-type: none"> • To confirm all classification issues have been highlighted for the WGA team.
1.5 Accounting tests have been address or correction have been made.	<ul style="list-style-type: none"> • The accounting tests have been developed to help ensure figures are suitable for inclusion into the group Academy return to HM Treasury.
1.6 Requested supplementary information has been provided (worksheet <3>).	<ul style="list-style-type: none"> • To ensure completeness of supplementary information.
1.7 Employers' pension contributions payable to Teachers' Pension Agency (TPA) have been coded to line 53 in the WGA data form.	<ul style="list-style-type: none"> • To ensure that TPA payments have been collected for WGA elimination purposes.
1.8 Information has been entered with the correct signage. e.g. expenses as positive; income as negative, assets as positive; liabilities as negative.	<ul style="list-style-type: none"> • To ensure figures are suitable for inclusion into the group Academy return to HM Treasury.

ACCOUNTING TESTS	
2.1 Does the WGA data form balance? (does D65 in worksheet <2> equal zero?)	<ul style="list-style-type: none"> • Basic double entry completeness tests.
2.2 Has the value of Tangible Fixed Assets increased/decreased by more that £1 million between 31/08/2010 and 31/03/2011? If so, please include a brief explanation of the movement.	<ul style="list-style-type: none"> • As there is a seven month period of unaudited results and figures included in the data form, explanation of major variance has been requested so that the WGA team and the NAO can assess the reasonableness of the figures.
2.3 Has the value of assets other Total Assets increased/decreased by more than £1 million between 31/08/2010 and 31/03/2011? If so, please include a brief explanation of the movement.	<ul style="list-style-type: none"> • See above
2.4 Has the value of liabilities increased/decreased by more than £1 million between 31/08/2010 and 31/03/2011? If so, please include a brief explanation of the movement.	<ul style="list-style-type: none"> • See above
2.5 Has the value of Reserves increased/decreased by more than £1 million between 31/08/2010 and 31/03/2011? If so,	<ul style="list-style-type: none"> • See above

please include a brief explanation of the movement.	
2.6 Has Income for the year ended 31/03/2011 (Column D) increased/decreased by more than £1 million in comparison to the year ended 31/08/2010 (Column B)? If so, please include a brief explanation of the movement.	<ul style="list-style-type: none"> • See above
2.7 Has expenditure for the year ended 31/03/2011 (Column D) increased/decreased by more than £1 million in comparison to the year ended 31/08/2010 (Column B)? If so, please include a brief explanation of the movement.	<ul style="list-style-type: none"> • See above
2.8 Has depreciation been calculated for the seven month period ended 31/03/2011?	<ul style="list-style-type: none"> • One of the most significant year end adjustments required to be made for the WGA data form is depreciation. This test ensures that this calculation has occurred.
2.9 Is the total depreciation charge in row 57 of worksheet <2> equal to the depreciation charge in row 22 of worksheet <3>?	<ul style="list-style-type: none"> • To ensure depreciation has been accurately recorded in both expenses, and in calculating the accumulated depreciation for the year.
2.10 Does the total of local authority (LA) income in row 44 agree to the grants included in section 6 of the supplementary data form?	<ul style="list-style-type: none"> • Ensures consistency of LA income included in worksheets <2> and <3>.
2.11 Has a pension liability/asset been included in row 33 of worksheet <2>?	<ul style="list-style-type: none"> • To highlight which charitable companies have not had an actuarial assessment of their pension position.

Step 7 – Sign-offs and submissions

- Row 67 to 74 of worksheet <2> is a sign-off for the FD to state that they have addressed the issues raised in the self-review checklist and the accounting tests. The sign-off includes a text box which allows FDs to comment on any limitations, weaknesses, or other issues that have impacted the accuracy or completeness of the information included in the form.
- Row 76 to 88 of worksheet <2> is required to be signed off by the Accounting Officer of the Charitable Company.

Once all information has been included, the self review checklist and accounting tests have been completed and the accounting officer has signed the form, the form can then be sent to the WGA team via email to: Academieswga@ypla.gov.uk

A signed copy of the form should also be sent to the WGA team:

**Academy WGA Team
YPLA
Cheylesmore House
Quinton Road
Coventry
CV 1 2WT**

Part 2 – GUIDANCE ON CLASSIFYING YOUR TRIAL BALANCE INTO WORKSHEET <2> OF THE FORM

- Main accounts that are significant for WGA include tangible fixed assets, pensions, cash, reserves, salaries, depreciation and grant income.
- Guidance on other accounts is also included; however they are unlikely to be significant for WGA.
- If you are unsure whether a particular classification is correct and the amount is over £50,000, you can detail in the account/amount in section 10 of the form. The classification issue will then be dealt with centrally.

2.1 – Assets

Asset type	Recommended WGA approach
Tangible fixed assets (Land, Buildings, Plant and Machinery, Furniture and Fittings, IT & Equipment, Assets under construction)	<ul style="list-style-type: none"> • Code tangible fixed assets to the best category: Land, Buildings, Plant and Machinery, Furniture and Fittings, IT & Equipment and Assets Under Construction. If it is not possible to separate the land and buildings, include it all in the building column. Where possible, the Company's last financial statement should be used as a basis for the split. If the assets need to be split differently in the last set of financial statements, then the FD should be able to support the split if additional information is requested from the Academy WGA Team or NAO. • Information on tangible fixed assets is required in both sheet <2> and <3>. • The original cost table section 1.1 of sheet <3> requires asset additions and disposals for the period 01/04/2010 to 31/03/2011. This information may not be readily available for some Academies. In this case, the FD should use professional judgement in forming an estimation of the assets movements during the period. The FD should be able to support any figures included. The WGA team will be interested in ensuring significant purchases and disposals have been accounted for. • The accumulate depreciation table in section 1.2 of sheet <3> requires depreciation for the period 01/04/2010 to 31/03/2011 to be split by asset category. The total depreciation should agree to the total amount in cell D57 of the WGA data form in sheet <2>.
Other Investments	<ul style="list-style-type: none"> • Some charitable companies may have endowment funds or surplus cash invested in products that do not meet the definition of cash. These should be coded to 'other investments' (row 15). This treatment should be consistent with your last statutory accounts (if any). • The opening balance of investments is also required as at 01/04/2010. This is requested in section 2 of worksheet <3>.

Other Assets	<ul style="list-style-type: none"> Academy stock is immaterial for WGA, therefore a reconciliation of stock movements within the year has not been requested. Stock held should be coded to 'other assets' in row 16. Other minor assets that do not fit into any of the asset categories should be also coded to row 16.
Debtors	<ul style="list-style-type: none"> Trade debtors will include amounts owed to the charitable company for services provide and grants and donations receivable at year end (excluding YPLA grants separately requested). If any charitable company has raised a debtor for amounts owned from the YPLA, then these debtors should be coded row 17 and 18. Any non-trade debtors should be coded to 19 and 20. Amounts receivable from local authorities should be coded to trade debtors. Section 6 of sheet <3> requests for these amounts to be disclosed for each local authority. All debtors should be split between current (less than one year) and non current (more than one year).
Cash	<ul style="list-style-type: none"> Include all cash at bank and on hand. Include all bank accounts controlled by the charitable company (e.g. current account, endowment fund account, private income account, deposit account). Base your classification of cash/investments as per your last set of statutory accounts (if any).

2.2 – Liabilities

Liability type	Recommended WGA approach
Creditors (Trade Creditors, taxation and social security, accruals, YPLA creditor, sundry creditors)	<ul style="list-style-type: none"> Trade creditors will include amounts due for goods and services supplied to the charity. Include in row 23 and 24. If the charitable company has raised any creditors for amounts owed to the YPLA/DfE, these amounts should be included in rows 25 and 26. Include amounts payable to HMRC for national insurance contributions in row 31. Any amounts owed to the National Insurance Fund should be included in row 32. Accrued expenses as at 31/03/2011 should be included in cell 29 and 30. The FD should ensure that any major accruals have been processed into the trial balance used to populate column C.

	<ul style="list-style-type: none"> • Include any creditors / trial balance lines that do not fit into the above classifications in row 27 and 28.
Pension liability/asset	<ul style="list-style-type: none"> • <u>We do not expect charitable companies to conduct an additional actuarial assessment if their pension position at 31/03/2011.</u> Instead, the asset/liability as at 31/08/2010 is to be included in the form (cell C33). If your charitable company is a new opener than an initial assessment of the pension liability will not have occurred. In this case, no amount should be included.
Provision	<ul style="list-style-type: none"> • All provisions should be included in row 34 of the data form. Due to the low value of provisions for Academies overall, no disaggregation into different types of provisions is needed for WGA.

2.3 – Reserves

Reserves	Recommended WGA approach
Endowment funds	<ul style="list-style-type: none"> • Include the total of restricted endowment funds held by the Academy in row 36 of the data form.
I&E Reserve – Unfunded Pension Scheme	<ul style="list-style-type: none"> • Should equal the liability / asset reported in row 33 of the WGA data form. If there is a pension liability, then it should be debit balance (+ve), if there is a pension asset, the reserve should be a credit (-ve) balance.
Other Reserves	<ul style="list-style-type: none"> • All other reserves, whether restricted or unrestricted, should be included in row 38. For WGA purposes there is no requirement to split reserves between restricted and unrestricted in the way that Academies, as charitable companies split reserves.

2.4 Income and expenditure (I&E)

WGA does not require income and expenditure items to be separated into funds such as restricted and unrestricted. WGA treats all transactions as unrestricted fund transactions. You should not attempt to split transactions between the various funds when entering I&E data into the form.

The charitable companies that Academies operate through often have small income streams and miscellaneous expenditure which when consolidated into WGA are insignificant. To ensure the form is completed as efficiently as possible, it is important not to spend too much time deliberating over the classification of these I&E items. Find the 'best fit' for the item out of the accounts available. If you feel that the classification is incorrect, and the amount is over £50,000, you can include details of the classification in section 10 of worksheet <3>.

2.5 – Income

Revenue type	Recommended WGA approach
Sales of goods and services	<ul style="list-style-type: none"> Items to be allocated to row 40 include: rentals, lettings, catering income, fees for services, consultancy, sales of goods, fees and charges, tuition, courses, income from other activities generating funds (excluding grants, gifts and donations).
Lottery grant income	<ul style="list-style-type: none"> Include any grants income from the lottery funds recognised during the period in row 41.
Grant income from the YPLA	<ul style="list-style-type: none"> Include amount recognised as revenue during the period from the YPLA. Please include recurrent grants in row 42, and capital grants in row 43.
Grants, donations, transfers and other income from local authorities	<ul style="list-style-type: none"> Include both recurrent and capital grants from local authorities in row 44. Section 6 of the supplementary form requests the FD specifies which local authority/authorities the grant was received from. Include any donations or transfers from local authority. [include more details on assets transferred from local authorities.]
Other government grants	<ul style="list-style-type: none"> Grants received from bodies other than the YPLA and local authorities should be included in row 45.
Private sector sponsorship income	<ul style="list-style-type: none"> Include all endowment funds recognised as revenue during the period. Include other gifts, donations and grants received from the private sector.
Other Income	<ul style="list-style-type: none"> School trips, bank interest, other investment income, other sundry income
Gift aid from subsidiary	<ul style="list-style-type: none"> The charitable company's figures should be based on the consolidated results of the charitable company. This would include any wholly owned subsidiaries of the company. Therefore gift-aid from subsidiaries would be eliminated from the consolidated results and therefore not needed to be included in the data form.

2.6 – Expenditure

Account / transaction description	Recommended WGA approach
Salary and wages (both teaching and non-teaching staff)	<ul style="list-style-type: none"> Include all salary and wages of the charitable company in row 50 of the data return. No need to disaggregate between teacher / support staff etc. Agency supply staff should be coded to 'contract and agency staff' row 59.
Social security costs (NIC payments)	<ul style="list-style-type: none"> Include National Insurance Contributions (NIC) to the HMRC.
Staff – Other pension costs	<ul style="list-style-type: none"> Include any pension costs (e.g. payments to the national insurance fund) other than NIC to the HMRC and employer contribution below.

Employer contributions to TPS	<ul style="list-style-type: none"> • Employer contributions to the Teachers' Pension Scheme (TPS) during the period.
Other employer contribution costs	<ul style="list-style-type: none"> • Employer contributions to schemes other than the TPS.
Rent – land and buildings	<ul style="list-style-type: none"> • Rent for land and buildings for the charitable company. Could include rental of sports grounds, buildings for the Academy or buildings for the Federation central office.
Other rentals	<ul style="list-style-type: none"> • Include rentals other than land and buildings in row 56 of the form.
Depreciation	<ul style="list-style-type: none"> • The total depreciation recorded in row 57 should agree to the total depreciation charge included in row 22 of sheet <3>.
Purchase of goods & services (excl. consultancy).	<ul style="list-style-type: none"> • Majority of un-capitalised expenditure on goods should be coded to row 58. • Other than staff costs and consultancy (requested separately), the majority of un-capitalised purchases of services should also be coded to row 58. • Examples of items to be coded to row 58 include: Books, stationery, apparatus (non-capitalised), maintenance of premises and equipment, cleaning (excl. staff costs), electricity and gas, security (excl. staff costs), catering (excl. staff costs).
Contract and agency staff (excl consultants)	<ul style="list-style-type: none"> • Include all expenses recognised during the period for contractors and agency supply staff.
Consultancy services	<ul style="list-style-type: none"> • Include all expenses recognised during the period for consultancy services
PFI Charge	<ul style="list-style-type: none"> • Include all expenditure paid under PFI arrangements. This should match cell F79 on worksheet <3>
Auditors remuneration	<ul style="list-style-type: none"> • Include auditors remuneration for the period.
Business rates	<ul style="list-style-type: none"> • Include business rates expenses recognised during the period in row 63.
Other expenses	<ul style="list-style-type: none"> • Include any other expenses that do not fit any of the above categories in row 64. • Examples include bank interest and charges, sundry costs, small one off payments etc.

Annex A – Charitable companies required to complete the WGA data form

ACADEMY 360
THE ACADEMY OF ST FRANCIS OF ASSISI
ACCRINGTON ACADEMY
ALL SAINTS CHURCH OF ENGLAND ACADEMY, PLYMOUTH
APPLETON ACADEMY
ARCHBISHOP SENTAMU ACADEMY
ARDEN ACADEMY
ARTHUR MELLOWS VILLAGE COLLEGE
ASHCROFT TECHNOLOGY ACADEMY
ASHMOLE ACADEMY
AUDENSHAW SCHOOLS
THE AYLESBURY VALE ACADEMY
AYLWARD ACADEMY
BACON'S COLLEGE
BARNFIELD SOUTH ACADEMY
BARNFIELD WEST ACADEMY
THE BASILDON LOWER ACADEMY
THE BASILDON UPPER ACADEMY
BEDE ACADEMY
THE BEDFORD ACADEMY
BETHS GRAMMAR SCHOOL
BEXLEY GRAMMAR SCHOOL
THE BISHOP OF ROCHESTER ACADEMY
THE BISHOP OF WINCHESTER ACADEMY
BODMIN COLLEGE
BOLTON ST CATHERINE'S ACADEMY
BRADFORD ACADEMY
BRANSTON COMMUNITY ACADEMY
THE BRIDGE ACADEMY
BRINSWORTH (COMPREHENSIVE) SCHOOL
BRISTOL BRUNEL ACADEMY
THE BRIT SCHOOL ACADEMY FOR PERFORMING ARTS AND TECHNOLOGY
BROMPTON ACADEMY
BROOKE WESTON ACADEMY
THE BROXBOURNE SCHOOL
THE BULWELL ACADEMY
BURLINGTON DANES ACADEMY
THE BUSHEY ACADEMY
THE BUSINESS ACADEMY BEXLEY
THE CANTERBURY HIGH SCHOOL
CAPITAL CITY ACADEMY
CASTLE VIEW ENTERPRISE ACADEMY
THE CHADWELL HEATH FOUNDATION SCHOOL
CHALLASTON ACADEMY
THE CHARTER SCHOOL
THE CITY ACADEMY BRISTOL
CITY ACADEMY NORWICH
CITY OF LONDON ACADEMY, ISLINGTON
CITY OF LONDON SOUTHWARK ACADEMY
CLACTON COSTAL ACADEMY
CLEETHORPES ACADEMY (TOLLBAR EDGE)
CLITHEROE ROYAL GRAMMAR SCHOOL
COLCHESTER ACADEMY

THE COMPTON SCHOOL
CO-OPERATIVE ACADEMY AT BROWNHILLS
THE CO-OPERATIVE ACADEMY OF MANCHESTER
THE CORBY BUSINESS ACADEMY
CORNWALLIS ACADEMY
THE COTSWOLD SCHOOL
CREST BOYS' ACADEMY
CREST GIRLS' ACADEMY
DARRICK WOOD SCHOOL
DARTFORD GRAMMAR SCHOOL
DARWEN ALDRIGHT COMMUNITY ACADEMY
DAVID YOUNG COMMUNITY ACADEMY
THE DE FERRERS ACADEMY
DENBIGH HIGH SCHOOL
DIXONS ALLERTON ACADEMY
DIXONS CITY ACADEMY
DJANOGLY CITY ACADEMY
DOVER CHRIST CHURCH ACADEMY
DR CHALLONER'S GRAMMAR SCHOOL
DRAPERS' ACADEMY, HAVERING
DROYLSDEN ACADEMY
EMMANUEL CTC
ENTERPRISE SOUTH LIVERPOOL ACADEMY (ESLA)
ERITH (SECONDARY) SCHOOL
ESSA ACADEMY
EXCELSIOR ACADEMY
FALLIBROOME HIGH SCHOOL
FOLKESTONE ACADEMY
FRANCIS COMBE ACADEMY
FREEBROUGH ACADEMY
FULSTON MANOR SCHOOL
FULWOOD ACADEMY
GARFORTH COMMUNITY COLLEGE
GATEWAY ACADEMY
GEORGE SALTER COLLEGIATE ACADEMY
GEORGE SPENCER FOUNDATION SCHOOL AND TECHNOLOGY COLLEGE
GLOBE ACADEMY
GLOUCESTER ACADEMY
GOSFORTH ACADEMY
GRACE ACADEMY, COVENTRY
GRACE ACADEMY, DARLASTON
GRACE ACADEMY, SOLIHULL
GREENSWARD ACADEMY
GREIG CITY ACADEMY
HABERDASHERS' ASKE'S HATCHAM ACADEMY
HABERDASHERS' ASKE'S KNIGHTS ACADEMY
HAMPTON ACADEMY
HARDENHUISH SCHOOL
HAREFIELD ACADEMY
HARRIS ACADEMY BERMONDSEY
HARRIS ACADEMY FALCONWOOD
HARRIS ACADEMY MERTON
HARRIS ACADEMY PECKHAM
HARRIS ACADEMY PURLEY
HARRIS ACADEMY SOUTH NORWOOD

HARRIS CITY ACADEMY CRYSTAL PALACE
HARRIS GIRLS' ACADEMY EAST DULWICH
HAVELOCK ACADEMY
HEARTLANDS ACADEMY
HECKMONDWIKE GRAMMAR SCHOOL
HIGHDOWN SCHOOL AND SIXTH FORM CENTRE
HIGHWORTH GRAMMAR SCHOOL
HOLYROOD COMMUNITY SCHOOL
HUISH EPISCOPI ACADEMY
THE ISLE OF SHEPPEY ACADEMY
IVYBRIDGE COMMUNITY COLLEGE
JOHN CABOT ACADEMY
JOHN HENRY NEWMAN CATHOLIC COLLEGE
JOHN KYRLE HIGH SCHOOL AND SIXTH FORM CENTRE ACADEMY
JOHN MADEJSKI ACADEMY
JOHN TYALOR HIGH SCHOOL
KEMNAL TECHNICAL COLLEGE
KETTERING BUCCLEUCH ACADEMY
KETTERING SCIENCE ACADEMY
THE KING EDWARD VI SHELDON HEATH ACADEMY
CTC KINGHURST ACADEMY
KING'S ACADEMY
KINGS LYNN ACADEMY
THE KING'S SCHOOL PETERBOROUGH
KINGSBRIDGE COMMUNITY COLLEGE
KINGSDALE FOUNDATION SCHOOL
KINGSMEAD SCHOOL
KNOLE ACADEMY
LAMBETH ACADEMY
LAMPTON SCHOOL
LANDAU FORTE ACADEMY
LANDAU FORTE COLLEGE
LANGLEY ACADEMY
LEEDS WEST ACADEMY
LEIGH TECHNOLOGY ACADEMY
THE LITTLEHAMPTON ACADEMY
LONDON ACADEMY
LONGFIELD ACADEMY
MACMILLAN ACADEMY
MADELEY ACADEMY
MALCOLM ARNOLD ACADEMY
MALTBY ACADEMY
MALTINGS ACADEMY
MANCHESTER ACADEMY
MANCHESTER CREATIVE AND MEDIA ACADEMY FOR GIRLS
MANCHESTER ENTERPRISE ACADEMY
MARINE ACADEMY, PLYMOUTH
MARLOWE ACADEMY
MARSH ACADEMY
MERCHANTS' ACADEMY WITNEYWOOD
MIDHURST ROTHER COLLEGE
MILTON KEYNES ACADEMY
MORLEY ACADEMY (HIGH SCHOOL)
MOSSBOURNE COMMUNITY ACADEMY
NEW CHARTER ACADEMY

NEW LINE LEARNING ACADEMY
NEW RICKSTONES ACADEMY
NIGHTINGALE ACADEMY
NINESTILES SCHOOL
NORTH BIRMINGHAM ACADEMY
NORTH EAST WOLVERHAMPTON ACADEMY
NORTH LIVERPOOL ACADEMY
NORTH OXFORDSHIRE ACADEMY
NORTH SHORE HEALTH ACADEMY
NORTHAMPTON ACADEMY
NORTHAMPTON SCHOOL FOR BOYS
NORTHUMBERLAND CHURCH OF ENGLAND ACADEMY
NORTON HILL SCHOOL
NOTTINGHAM ACADEMY
NOTTINGHAM UNIVERSITY SAMWORTH ACADEMY
NUNEATON ACADEMY
OASIS ACADEMY, HADLEY
OASIS ACADEMY, IMMINGHAM
OASIS ACADEMY, LORD'S HILL
OASIS ACADEMY, MAYFIELD
OASIS ACADEMY, OLDHAM
OASIS ACADEMY, SHIRLEY PARK
OASIS ACADEMY, WINTRINGHAM
THE OCKENDEN ACADEMY
OLDHAM ACADEMY NORTH
ORMISTON BOLINGBROKE ACADEMY
ORMISTON BUSHFIELDS ACADEMY
ORMISTON SANDWELL COMMUNITY ACADEMY
ORMISTON SIR STALEY MATTHEWS ACADEMY
ORMISTON VENTURE ACADEMY
ORMISTON VICTORY ACADEMY
OUTWOOD ACADEMY ADWICK
OUTWOOD GRANGE ACADEMY
THE OXFORD ACADEMY
OXFORD SPIRES ACADEMY
PADDINGTON ACADEMY
PARK HALL ACADEMY
PARKSTONE GRAMMAR SCHOOL
PARWOOD ACADEMY
PATE'S GRAMMAR SCHOOL
THE PETCHEY ACADEMY
PIMLICO ACADEMY
PRIORY CITY OF LINCOLN ACADEMY
THE PRIORY LSST ACADEMY
THE PRIORY RUSKIN ACADEMY
THE PRIORY WITHAM ACADEMY
Q3 ACADEMY
QUEEN ELIZABETH SCHOOL (CARNFORTH)
QUEEN ELIZABTH'S SCHOOL, BARNETT
REDHILL ACADEMY
RICHARD ROSE CENTRAL ACADEMY
THE RIDINGS FEDERATION, WINTERBORNE INTERNATIONAL ACADEMY
THE ROCHESTER GRAMMAR SCHOOL
THE RSA ACADEMY, TIPTON
SALFORD CITY ACADEMY

SAMWORTH ENTERPRISE ACADEMY
SANDBACH HIGH SCHOOL AND SIX FORM COLLEGE
SANDWELL ACADEMY
SANDWICH TECHNOLOGY SCHOOL
SARUM ACADEMY
SHEFFIELD PARK ACADEMY
SHEFFIELD SPRINGS ACADEMY
SHELFIELD COMMUNITY ACADEMY
SHENLEY ACADEMY
SHIREBROOK ACADEMY
SHIRELAND COLLEGIATE ACADEMY
SHOREHAM ACADEMY
SIDNEY STRINGER ACADEMY
SIR ROBERT WOODARD ACADEMY
SIRIUS ACADEMY
SKEGNESS ACADEMY
SKINNERS' ACADEMY, HACKNEY
SLOUGH GRAMMAR SCHOOL
SOUTH LEEDS ACADEMY
SOUTH WILTS GRAMMAR SCHOOL FOR GIRLS
SOUTH WOLVERHAMPTON AND BILSTON ACADEMY
ST ANNE'S ACADEMY
ST GEORGE'S ACADEMY
ST MARK'S CHURCH OF ENGLAND ACADEMY
ST MARY MAGDALENE ACADEMY
ST MATTHEW ACADEMY
ST MICHAEL AND ALL ANGELS CHURCH OF ENGLAND ACADEMY
ST PAUL'S ACADEMY
STOCKLEY ACADEMY
STOCKPORT ACADEMY
STROOD ACADEMY
SUTTON ACADEMY
SWINDON ACADEMY
TAUTON ACADEMY
THETFORD ACADEMY
THOMAS DEACON ACADEMY
THOMAS TELFORD CTC
TOLLBAR ACADEMY
TONBRIDGE GRAMMAR SCHOOL
TORQUAY BOYS' GRAMMAR SCHOOL
TRENT VALLEY ACADEMY
TRINITY ACADEMY
TRINITY ACADEMY, HALIFAX
TUDOR GRANGE ACADEMY WORCESTER
TUDOR GRANGE SCHOOL
TWICKENHAM ACADEMY
UNITY CITY ACADEMY
UNIVERSITY ACADEMY KEIGHLEY
UNIVERSITY ACADEMY OF BIRKENHEAD
THE UNIVERSITY OF CHESTER CHURCH OF ENGLAND ACADEMY
WALES HIGH SCHOOL
WALSALL ACADEMY
WALTHAMSTOW ACADEMY
WALWORTH ACADEMY
WATERHEAD ACADEMY

WATFORD GRAMMAR SCHOOL FOR BOYS
WATFORD GRAMMAR SCHOOL FOR GIRLS
WELLACRE TECHNOLOGY COLLEGE
WELLINGTON SCHOOL
WEST LAKES ACADEMY
THE WESTLANDS SCHOOL
WEST LONDON ACADEMY
WESTMINSTER ACADEMY
WILLIAM FARR CHURCH OF ENGLAND COMPREHENSIVE SCHOOL
WILLIAM HULME'S GRAMMAR SCHOOL
WILMINGTON ACADEMY
THE WINSFORD E-ACT ACADEMY

Annex B – Charitable companies not required to complete the WGA data form

ABRAHAM DARBY ACADEMY
ALL SAINTS ACADEMY
ALTRINCHAM GRAMMAR SCHOOL FOR BOYS
AMHERST SCHOOL
ARK ACADEMY
BALCARRAS SCHOOL
BARNBY ROAD ACADEMY PRIMARY AND NURSEY SCHOOL
BARNFIELD BUSINESS AND ENTERPRISE STUDIO ACADEMY
BARNSELY ACADEMY
BEAVERWOOD SCHOOL FOR GIRLS
THE BELVEDERE
BEXHILL ACADEMY
BIRKENHEAD SCHOOL ACADEMY
BISHOP JUSTUS CHURCH OF ENGLAND SCHOOL
BISHOP WORDSWORTH'S GRAMMAR SCHOOL
THE BOURNE ACADEMY
BOURNE ABBEY CHURCH OF ENGLAND PRIMARY ACADEMY
BRADWORTHY PRIMARY ACADEMY
BRINE LEAS HIGH SCHOOL
BRISTOL CATHEDRAL CHOIR SCHOOL
BRISTOL METROPOLITAN ACADEMY
BROADCLYST COMMUNITY PRIMARY SCHOOL
CAISTOR GRAMMAR SCHOOL
THE CANTERBURY PRIMARY SCHOOL
CASTLE COMMUNITY COLLEGE
THE CHARLES READ ACADEMY
CHARTER ACADEMY
CHATHAM HOUSE GRAMMAR SCHOOL
CHELMSFORD COUNTY HIGH SCHOOL (GIRLS)
CHELSEA ACADEMY
CHURCHEND PRIMARY ACADEMY
CHURSTON FERRERS GRAMMAR SCHOOL ACADEMY
THE CITY ACADEMY, HACKNEY
CLARENDON HOUSE GRAMMAR SCHOOL
CLEVES SCHOOL
COLSTON'S GIRLS' SCHOOL
COLYTON GRAMMAR SCHOOL
COMBERTON VILLAGE COLLEGE
COOPERS TECHNOLOGY COLLEGE
CROSSHALL INFANT SCHOOL
CROSSHALL JUNIOR SCHOOL
CUCKOO HALL ACADEMY
DARTMOUTH ACADEMY
DE LA SALLE ACADEMY
DENBIGH SCHOOL
DEVONPORT HIGH SCHOOL FOR BOYS
DE WARRENNE ACADEMY
DEBENHAM CHURCH OF ENGLAND HIGH SCHOOL
DUKE OF YORK'S ROYAL MILITARY SCHOOL
DURAND ACADEMY
EAST MANCHESTER ACADEMY
EASTBOURNE ACADEMY
ECCLESBOURNE SCHOOL (SECONDARY)

EVELYN GRACE ACADEMY
FLITCH GREEN PRIMARY
FOREST ACADEMY
FORT PITT GRAMMAR SCHOOL
GARFORTH GREEN LANE ACADEMY
THE GILES SCHOOL
GOSFORTH JUNIOR HIGH ACADEMY
GREETLAND PRIMARY SCHOOL
GUILSBOROUGH SCHOOL
GURU NANAK ACADEMY
HABERDASHERS' ASKE'S CRAYFORD ACADEMY
HAMBLETON PRIMARY SCHOOL
HARBORNE ACADEMY
HARRIS BOYS' ACADEMY EAST DULWICH
HARROGATE GRAMMAR SCHOOL
HARROLD PRIORY MIDDLE SCHOOL
HARTISMERE SCHOOL
HAVANT ACADEMY
THE HAYESBROOK SCHOOL
HEALING SCHOOL
THE HEREFORD ACADEMY
HERNE BAY HIGH SCHOOL
HIGHSTED GRAMMAR SCHOOL
HOCKERILL ANGLO-EUROPEAN COLLEGE
INVERTEIGN COMMUNITY NURSERY AND PRIMARY SCHOOL
IPSWICH ACADEMY
JCB ACADEMY
KEARSLEY ACADEMY
KENDRICK SCHOOL
KING HAROLD SCHOOL
KING SOLOMON ACADEMY
KIRK HALLAM COMMUNITY TECHNOLOGY AND SPORTS COLLEGE
LANCASTER GIRLS' GRAMMAR SCHOOL
LARK RISE LOWER SCHOOL
LAVINGTON SCHOOL
LEVE EDGE PRIMARY SCHOOL
LINCROFT MIDDLE SCHOOL
LINTON VILLAGE COLLEGE
MANCHESTER COMMUNICATION ACADEMY
MANCHESTER CREATIVE AND MEDIA ACADEMY FOR BOYS
MANCHESTER HEALTH ACADEMY
MARGARET BEAUFORT MIDDLE SCHOOL AND ARTS COLLEGE
MARKET RASEN DE ASTON SCHOOL
MARTHAM FOUNDATION PRIMARY SCHOOL AND NURSERY
MEOPHAM COMMUNITY PRIMARY SCHOOL
NEWQUAY JUNIOR ACADEMY
NICHOLAS HAWKSMOOR PRIMARY SCHOOL
OAKGROVE SCHOOL
OASIS ACADEMY, BRIGHTSWE
OASIS ACADEMY, COULSDON
OASIS ACADEMY, ENFIELD
OASIS ACADEMY, JOHN WILLIAMS (BRISTOL)
OASIS ACADEMY, MEDIA CITY UK
OLDFIELD SCHOOL
OPEN ACADEMY

ORCHARDS ACADEMY
ORESTON COMMUNITY PRIMARY AND NURSERY TRUST
ORMISTON PARK ACADEMY
OSSETT ACADEMY
PARK HALL INFANT ACADEMY
PARK ROAD PRIMARY SCHOOL
THE POLESWORTH SCHOOLS
THE PREMIER ACADEMY
PRINCE HENRY'S HIGH SCHOOL
THE PRIORY PRIMARY SCHOL
PRIORSLEE PRIMARY SCHOOL
QUEEN ELIZABETH'S GRAMMAR SCHOOL (ALFORD)
THE QUEST ACADEMY
R A BUTLER INFANT SCHOOL
R A BUTLER JUNIOR SCHOOL
RAINHAM ACADEMY
READING SCHOOL
RED HOUSE ACADEMY
RICHARD ROSE MORTON ACADEMY
RICHMOND PARK ACADEMY
THE RIDINGS FEDERATION, YATE INTERNATIONAL ACADEMY
ROGER ASCHAM PRIMARY SCHOOL
ROYAL GRAMMAR SCHOOL, HIGH WYCOMBE
SALE GRAMMAR SCHOOL
SAMUEL WARD ARTS AND TECHNOLOGY COLLEGE
SAMWORTH CHURCH ACADEMY
SANDY HILL COMMUNITY PRIMARY SCHOOL
SEATON ACADEMY
SHARNBROOK UPPER SCHOOL
SHOTTON HALL SCHOOL
SIR ROGER MANWOOD'S SCHOOL
SIR THOMAS RICH'S SCHOOL
SKINNERS' KENT ACADEMY
SOMERVALE SCHOOL
SOUTHEND HIGH SCHOOL FOR BOYS
SOUTHEND HIGH SCHOOL FOR GIRLS
SPIRES ACADEMY
SPOONE SCHOOL TECHNOLOGY COLLEGE
ST AIDENS CHURCH OF ENGLAND ACADEMY
ST ALBANS ACADEMY
ST ALDHELM'S ACADEMY
ST BURYAN PRIMARY SCHOOL
ST JOSEPH'S COLLEGE
THE ST LAWRENCE ACADEMY, SCUNTHORPE
ST PATRICK'S CHURCH OF ENGLAND (AIDED) JUNIOR AND INFANT SCHOOL
ST STEPHEN'S JUNIOR SCHOOL
THE STEINER ACADEMY, HEREFORD
STOCKWELL PARK HIGH SCHOOL
TEIGN SCHOOL
TEIGNMOUTH COMMUNITY SCHOOL
THORNABY ACADEMY
TORQUAY GIRLS GRAMMAR SCHOOL
TOWN END ACADEMY
TRENANCE INFANT SCHOOL
UFFCULME SCHOOL

WAKEFIELD CITY ACADEMY
WEALD OF KENT GRAMMAR SCHOOL
THE WELLINGTON ACADEMY
THE WESTBOROUGH PRIMARY SCHOOL AND NURSERY
WESTCLIFF HIGH SCHOOL FOR BOYS
WESTCLIFF HIGH SCHOOL FOR GIRLS
WEST GRANTHAM ACADEMY SPITALGATE
WEST GRANTHAM ACADEMY ST HUGH'S
WEST GRANTHAM ACADEMY THE EARL OF DYSART
WHITBURN CHURCH OF ENGLAND ACADEMY
WIGMORE PRIMARY SCHOOL
WIGMORE HIGH SCHOOL
WOODGROVE PRIMARY SCHOOL
WREN ACADEMY
WYMONDHAM COLLEGE
YARDLEY PRIMARY SCHOOL

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