



MEMORANDUM

To: Technical Representatives
From: Robert Shaw
Date: 5 December 2016
Ref: TM 22/16

ACADEMIES ANNUAL ACCOUNTS RETURN 2015 TO 2016 – ONLINE FILING

As you may be aware the EFA has moved to online filing of the Annual Accounts Return 2015 to 2016 (AAR) rather than by submission of an Excel workbook. However, due to the late publication of the online form and guidance on how it is to be used the EFA have now stated that the 2015 to 2016 AAR may still be submitted via Excel workbook until 31 December 2016. Following this all submissions must be via the online form. Please see an extract from the EFA Bulletin (below) for more details.

A new version of the Excel workbook is due to be published shortly. As in previous years when the Excel workbook has been revised very late there is no guidance as to whether it is acceptable to use the old version and file that, but presumably this will be the case. Academies/firm's will need to decide whether they continue with the potentially already completed return or opt to use the new version when published and this decision may simply be based on whether the old version is generating many unsolvable "error" messages etc. or not.

Extract from EFA Bulletin

"Information: academies accounts return 2015 to 2016

We've now published the online form for the accounts return but trusts need to register first before they can access the form. We've written to accounting officers with instructions for registering and setting up the online system for the accounts return in the next few days. We'll aim to process registrations within 3 days of trusts setting up their account on the system. If you do not receive registration instructions by 6 December, please [contact our enquiry service](#).

12 COCK LANE, LONDON EC1A 9BU
TEL: 020 7213 9911 FAX: 020 7213 9922
EMAIL: hat@hatgroup.co.uk
www.hatgroup.co.uk

ACCOUNTING DIRECT PLUS LIMITED . ALWYNS LLP . APPLEBY & WOOD . ASHCROFT ANTHONY . BARRONS . BEAVIS MORGAN LLP . BIRD LUCKIN . BOURNER BULLOCK
BREWERS . CALDER & CO . CAS HOUSE LIMITED . CLB COOPERS . CMB PARTNERSHIP . COLE MARIE & CO . CONWAY FIELDEN GOUGH . COX COSTELLO & HORNE
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SIMMONS GAINSFORD LLP . SOTERIOU BANERJI . STEIN RICHARDS . STEPHENSON SMART . TIFFIN GREEN . VENTHAMS . WALLER & BYFORD . WELLERS . WILDER COE LLP . WMT LLP

REGISTERED IN ENGLAND NO 1206921 AS HOLBORN ACCOUNTANCY TUITION LIMITED AT THE ABOVE ADDRESS

Because of the delay in releasing the online form, we'll accept accounts returns using the [accounts return 2015 to 2016 Excel workbook](#) for trusts who submit their accounts return by 31 December. We're updating the current workbook following feedback and we'll publish an updated version and information about how to submit it next week.

From 1 January 2017, we'll only accept your accounts return using the online form. The deadline for submitting your accounts return is 31 January 2017.

You can register now for our [live question and answer session via webinar](#) from 3pm to 4pm on 7 December 2016. A panel will be available to answer your questions about the accounts return. You can submit questions in advance when you register."

The question that arises from the need to file via this online form is what does the academy and the auditor need to do to "register" and get set-up to complete the form online? Some guidance on this is given on the EFA website (see links below).

Main Annual Accounts Return page:

<https://www.gov.uk/government/publications/academies-august-accounts-return-template-and-guide>

Setting up the Hub for the academies accounts return (guidance document)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/574026/EFA_setting_up_the_Hub_for_the_accounts_return.pdf

However, please note more guidance is due to follow, especially in terms of how the auditor will need to register and be set up in order for them to "approve" the return. The extract from "Setting up the Hub for the academies accounts return" says (certain areas underlined for emphasis):-

"External access to the Hub

Trusts must also appoint an external audit approver from their appointed external audit firm who will provide an audit assurance report for your accounts return.

Trusts may also outsource preparing the accounts return to an external third-party organisation.

This guide does not cover how to set up external auditors or third-party organisations.

Because external organisations are likely to work for more than one academy trust, we need to ensure their access to your accounts return is secure.

We will outline how to register external organisations so they can work on your behalf in the guidance for completing the online accounts return."

In light of all the above please ensure you liaise with your academy clients as to the format they wish to use (Excel filing pre 31 December 2016 or online filing) and if online that they are aware of the need to register and set up a superuser and other user sign offs. Also, if online filing watch out for more guidance from the EFA on how the auditor is to be registered and set up as well as how you will actually sign off on submission.

If you require further information please let me know.