Appendix 1: Submitting the annual financial return

1. This appendix gives guidance on the submission of your annual financial return. You should read this appendix before submitting any of the required files.

2. The annual financial return is submitted through the Office for Students (OfS) portal. You can also download the templates for the required files on the portal.

3. This appendix also includes guidance on how to submit the files required for the separate accountability return, which are submitted through the same portal area as the annual financial return.

4. **This appendix does not yet contain full details of the submission process, as while you can access the portal and download the templates for the required files, you will not yet be able to submit any files. This appendix will be updated when the submission part of the portal is made available.**

Accessing the annual financial return portal area

5. In order to download the templates and submit your return, you will need access to the annual financial return area on the OfS portal: https://extranet.officeforstudents.org.uk/Data/.

6. You will need to be a registered user of the OfS portal in order to be granted access to the area.

7. If you have not registered on the OfS portal before, you will need to ask the nominated OfS portal user administrator at your provider to create an account for you. Each person who requires access to the annual financial return will need to be registered with their own account. Instructions on how the user administrator creates an account can be downloaded from the log in page of the portal (see the link in paragraph 5).

8. You will need to be assigned to the 'Annual financial return 2019' area by the nominated OfS portal user administrator at your provider. The user administrator can find guidance on how to add portal users to portal areas on the main portal log in page (see the link in paragraph 5). If you are the user administrator, you will still need to assign yourself to the area.

9. If you do not know who your user administrator is, you can view the user administrators at your provider by logging onto the OfS portal. Select 'My account' towards the right-hand side of the yellow banner, and then click 'Activate an access key'. The names and contact details of the user administrators at your provider will be at the top of the page. If you are not registered and do not know who your user administrator is, please contact portal@officeforstudents.org.uk.

Navigating the annual financial return portal area

10. Once you have been assigned to the annual financial return area, log in to the OfS portal and you will see a link for the 'Annual financial return 2019' area under the 'Home' section.

Annual financial return 2019
Here you can submit all documents for the annual financial return 2019

11. This link will take you to the homepage for the annual financial return.

Annual financial return 2019

Homepage

This area is used to submit the suite of files required for the annual financial return 2019, and also contains the blank templates which need to be completed.

12. The annual financial return homepage is used to download the submission information for your provider (this is described further in paragraph 16) and templates, and upload all of the required files (apart from any Excel files).

13. There are two other sub-areas for the annual financial return which can be navigated to from the homepage (these are not yet available):

    a. Workbook – The area used to submit the financial return workbook.

    b. Data verification query responses – The area used to submit responses to queries raised for the data in the financial return workbook.

Workbook: Click here to submit your workbook

Data verification query responses: Click here to submit your data verification query responses

14. The sub-areas will only be used for you to upload Excel files. All other files will be submitted through the homepage. All downloadable information will also only be available through the homepage.

Submission information

15. Providers need to submit different files to different deadlines for the annual financial return, depending on their financial year end. Therefore, the return deadline is not displayed on the portal homepage as it would be with other OfS data returns.

16. A submission information file will be made available to you shortly which will be able to be downloaded from the annual financial return homepage. This file will contain the specific deadlines for your provider, along with the files that you are required to submit.

17. Until the submission information file is made available, you can view the deadlines for your provider in the 'Information' tab of the annual financial return workbook. There are two main deadlines:

    a. Initial submission deadline – The deadline in which you need to have submitted your annual financial return workbook. For providers who also need to submit files relating to the accountability return, these files also need to be submitted by this date.

    b. Final sign-off deadline – The deadline in which all other files need to be submitted by. Your workbook should be final by this point with any queries regarding your data responded to. You will

also be required to complete a sign-off form before the deadline once all other files have been submitted.

Downloadable files and templates

18. As well as the submission information file (once available), the following files are contained within the downloadable zip file package on the homepage:

    a. Blank annual financial return workbook template. The workbook is bespoke for your provider and this is the version that you must complete and submit.

    b. Blank annual financial return commentary template. The commentary should be completed alongside the completion of your workbook using this template and then submitted.

    c. For providers who are required to complete the accountability return, a blank assurance return template. This should be completed and returned by the initial submission deadline.

    d. For providers who are required to complete the accountability return, a blank research return template. This should be completed and returned by the initial submission deadline.

    e. Data verification queries Excel file. This will appear when you submit your workbook, and will update every time a workbook is submitted, or the OfS have sent additional queries or responses. This file will not be available immediately and providers will be notified once it is available to download.

    f. Once the portal is open for submissions, any submitted files will also appear in the download package, and will be assigned a date and upload number.

Submitting the required files

19. The Accountable Officer at your provider would have been supplied a list of the files that your provider needs to be submit via the initial email that detailed the return requirements. This will also be made available in the submission information file once it is released.

20. Each file is listed in detail below, and the complete list is as follows:

    a. Signed audited full financial statements

    b. Financial return workbook

    c. Commentary

    d. Business plan

    e. Signed legally binding obligation of financial support

    f. Audited financial statements from the legal entity giving the legally binding obligation of financial support to the provider

    g. Data verification query responses

h. Assurance return (for providers required to complete the accountability return)

i. Research return (for providers required to complete the accountability return)

j. Audit Committee's annual report for 2018-19 (for providers required to complete the accountability return)

k. Internal auditor's annual report for 2018-19 (for providers required to complete the accountability return)

l. External auditor's management letter and the provider's management response to this for 2018-19 (for providers required to complete the accountability return)

Financial return workbook

Downloading the workbook template

21. You will need to obtain the blank financial return workbook from the download package on the homepage. It is the file 'FinancialReturn2019_Blank_100XXXXX.xlsx' (where 100XXXXX is the UKPRN of your provider).

22. You may need to click on 'Enable editing' on the yellow banner if it appears on your screen when you open your workbook. Save the workbook to a memorable location on your computer. You can download this empty workbook as many times as required.

Completing the workbook template

23. You should not attempt to alter the format of the worksheets by adding or deleting columns or rows. Only cells where data is required should be edited. The workbook is protected to ensure that the data submitted is accurate and is only entered into the relevant cells. Worksheets contain information critical to accurate loading of the data; it is essential that this is preserved. The workbook should not be unprotected by any unofficial macro downloaded from the internet, or otherwise. We will refuse to accept any workbooks which have been unprotected or tampered with. If you would like to view an unprotected version of the workbook, you can download sample workbook from the OfS website; however, please do not use these tables as your final submission.

24. If you wish to copy and paste data in the workbook, ensure that you use the 'paste values' option. This will not copy the formatting of the data you are pasting and will preserve the formatting of the workbook.

25. Once you have completed the workbook, you will need to ensure that there are no validation errors showing, as displayed on the 'Information' tab of the workbook.

Validation information
Tables with validation errors: No validation errors

26. If there are validation errors, you will need to resolve these before you can successfully submit your workbook. We will not accept a workbook with validation errors as a successful submission. Appendix 2 details each validation error in the workbook.

27. There may also be validation warnings present in your workbook, again detailed on the 'Information' tab of the workbook.

Validation information
Tables with validation errors: No validation errors
Tables with validation warnings: No validation warnings

28. You should review these validation warnings before submitting your workbook. Appendix 3 details each validation warning in the workbook. You can submit your workbook with validation warnings, however we will raise queries regarding any outstanding validation warnings as part of the data verification phase.

Submitting the workbook

29. Further information regarding submitting your workbook will be added here once the portal is available for submissions.

All other files

30. All other non-Excel files are submitted through the homepage. However, the submission system is not yet available. Further information about submitting the rest of the files will be available here once the submission system is available.

31. You will receive a data verification query workbook shortly after the submission system is available and you first submit your workbook. Further details about this will be supplied separately.