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20 July 2021

Dear Accountable Officer

Deadlines and requirements for 2021-22 data returns and Annual Financial Return 2022

I am writing to set out deadlines for the data returns we require you to submit during the 2021-22 academic year. Annex A contains the detailed requirements and deadlines for these returns. Providers registered in the Approved (fee cap) category should refer to Schedule 1 of this letter; providers registered in the Approved category should refer to Schedule 2.

We set out our requirements for the Annual Financial Return 2021 in our letter of 31 March 2021¹ and the deadline date for your provider for that return was sent to you on 3 June 2021. We are now providing early information about the requirements for the Annual Financial Return 2022, and that is contained in Schedule 3.

Please contact us at regulation@officeforstudents.org.uk or on 0117 931 7305 if you have any questions about this letter, or the information contained in its annexes.

Yours sincerely

Susan Lapworth
Director of Regulation

¹ See www.officeforstudents.org.uk/publications/information-about-deadlines-for-data-returns/.

Annex A: Information requirements

To: The governing body, xxxxxxxx (the “Provider”)

Notice under general ongoing condition of registration F3: Provision of information to the Office for Students (‘OfS’) and general ongoing condition of registration F4: Provision of information to the Designated Data Body

Whereas:

(A) The Provider was registered by the OfS in accordance with section 3 of the Higher Education and Research Act 2017 (HERA) on the Register of English Higher Education Providers.

(B) For the purpose of assisting the OfS in performing any function, or exercising any power, conferred under any legislation, the OfS has the power under general ongoing condition F3(i) (and by virtue of section 8(1)(b) of HERA) to compel the governing body of a registered English higher education provider to provide the OfS, or a person nominated by the OfS, with such information as the OfS specifies at the time manner and form specified.

(C) For the purposes of the Designated Data Body’s duties under sections 64(1) and 65(1) of HERA, the provider must provide the Designated Data Body with such information as the Designated Data Body specifies at the time and in the manner and form specified by the Designated Data Body.

Therefore:

Pursuant to general ongoing condition of registration F3 and F4, the Provider is required to provide the Specified Information at the Specified Time and in the Specified Manner.

Definitions:

“Designated Data Body” means the designated body as defined in section 66 of HERA and refers to the Higher Education Statistics Agency (HESA).

“Specified Information” means the Notice (Schedule 1 and Schedule 2), which sets out the requirements for the provision of information to the designated data body (Condition F4) or to the OfS, or an external provider nominated by the OfS (Condition F3).

“Specified Manner” means the Specified Information must:

- i. Be provided to the Designated Data Body via the HESA data collection system; the OfS via the OfS portal or an external provider nominated by the OfS using their specified systems for each data return requirement.
- ii. Comply fully with guidance issued by the Designated Data Body, the OfS or an external provider nominated by the OfS for each data return requirement.
- iii. Adhere fully to the Supply-Side Code of Practice for higher education data.

- iv. Be signed off by the specified provider contact given in the specified data collection guidance.

“Specified Time” means the relevant date as set out in the relevant guidance (as specified in Schedule 1 and Schedule 2) for each collection by the Designated Data Body, the OfS or an external provider nominated by the OfS.

“The Supply-Side Code of Practice” means the Code published on the HESA website which outlines the principles that apply to all data preparation and collection by higher education providers.

Signed on behalf of the OfS and authorised for that purpose:

Susan Lapworth
Director of Regulation

Date: 20 July 2021

Schedule 1: Data returns for providers registered in the Approved (fee cap) category

1. The table below sets out the data returns those providers registered in the Approved (fee cap) category are required to submit. There are different requirements for further education and sixth form colleges: these are shown in column 4 of the table below.
2. A provider that has changed registration category during or before the 2020-21 academic year is required to submit data returns applicable to its new registration category.
3. The collection organisation will issue detailed guidance on the time, format and coverage of the individual data returns.
4. Where data returns have interim dates before the final deadline, for example for data verification processes, a provider is required to meet all deadlines applicable to it.
5. In some cases, a provider may not have any reportable activity within the coverage of a return and so is required to make a nil return. For example, a new provider might not have any qualifying students within the coverage of the Graduate Outcomes return. Deadlines for nil returns may not match final sign-off deadlines, and providers should refer to detailed guidance from the collection organisation for further information.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
Unistats (2021-22)	HESA	A provider will need to submit information about courses that it will offer to its students. This helps prospective higher education students to make decisions about what and where to study. Further information: https://www.hesa.ac.uk/collection/c21061	✓ All providers	Accountable officer	17 August 2021 or two calendar months after the date of the provider's registration (whichever is later)

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
Annual fee limits	OfS	<p>A provider will need to submit information on the maximum fees that it wishes to charge 'qualifying persons' in connection with each 'qualifying course' provided in 2022-23.</p> <p>The data is used to fulfil the duty in section 11 of HERA.</p> <p>Further information: https://www.officeforstudents.org.uk/publications/annual-fee-information-collection-guidance/</p>	<p>✓</p> <p>Providers intending to charge fees above the basic fee level for 2022-23</p>	Accountable officer	30 September 2021
Formula teaching capital monitoring (2020-21)	OfS	<p>A provider that received a formula teaching capital allocation in financial year 2020-21 will need to submit a short report providing assurance over how the funding has been spent.</p> <p>This is used to provide assurance that the funding has been used for the purposes given, and evidence of the impact of the capital grant at individual providers.</p> <p>Further information will be published in autumn 2021.</p>	<p>✓</p> <p>All providers</p>	Accountable officer	8 November 2021

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
Student record ² (2020-21)	HESA	<p>A provider will need to submit details of individual students and the courses they are studying.</p> <p>The data collected underpins the OfS's regulatory approach.</p> <p>Further information: https://www.hesa.ac.uk/collection/c20051</p>	<p>✓</p> <p>All excluding further education and sixth form colleges</p>	Accountable officer	8 November 2021
Medical and dental students survey 2021	OfS	<p>A provider with a medical or dental school will need to submit data relating to the intake of medical and dental students. Only providers with a medical or dental school will be asked to submit this return; a nil return will not be required from other providers.</p> <p>The data is used to monitor medical and dental recruitment targets.</p> <p>Guidance on submission requirements will be published on the OfS website in the autumn.</p>	<p>✓</p> <p>All with a medical or dental school</p>	Accountable officer	10 November 2021

² Providers that returned a HESA Student return in 2017-18 are required to continue to make a HESA Student return. Providers that have not previously made a HESA Student return, or have previously made a HESA Student Alternative return, may choose to make either of these.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
Aggregate offshore record (2020-21)	HESA	<p>A provider will need to submit information about the number of students studying overseas who are either registered with it or studying towards its awards.</p> <p>The data is used to understand the nature and extent of providers' offshore activity and for general monitoring purposes.</p> <p>Further information: https://www.hesa.ac.uk/collection/c20052</p>	<p>✓</p> <p>All excluding further education and sixth form colleges</p>	Accountable officer	11 November 2021
Graduate Outcomes survey (2020-21)	HESA	<p>A provider will need to submit and check the contact details for students who have completed their studies, who will then be surveyed by HESA. For further education and sixth form colleges, initial contact details will be sourced from the Individualised Learner Record (ILR) but will still need checking.</p> <p>The Graduate Outcomes survey is used to understand student progression and outcomes including to inform student choice.</p>	<p>✓</p> <p>All providers</p>	Once the Student or Student Alternative record has been signed off by the accountable officer, then the ability to approve these contact details will become available on the system. The provider will	<p>12 November 2021 (Cohort A – for providers who have completed the Student record)</p> <p>22 November 2021 (Cohort A – for providers who have completed the Student Alternative record)</p>

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
		Further information: https://www.hesa.ac.uk/collection/c20071		need to approve these contact details by pressing the approval button on the system.	18 February 2022 (Cohort B) 20 May 2022 (Cohort C) 19 August 2022 (Cohort D)
Student Alternative record ³ (2020-21)	HESA	A provider will need to submit details of individual students and the courses they are studying. The data collected underpins the OfS's regulatory approach. Further information: https://www.hesa.ac.uk/collection/c20054	✓ All excluding further education and sixth form colleges	Accountable officer	15 November 2021
Staff record (2020-21)	HESA	A provider will need to submit demographic and contract information for academic staff it employs and its governors. The data is primarily required by UK Research and Innovation (UKRI) and the	✓ All excluding further education and sixth	Accountable officer	16 November 2021

³ Providers that returned a HESA Student return in 2017-18 are required to continue to make a HESA Student return. Providers that have not previously made a HESA Student return, or have previously made a HESA Student Alternative return, may choose to make either of these.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
		<p>Department for Education, to understand the makeup of the academic and research workforce.</p> <p>Further information: https://www.hesa.ac.uk/collection/c20025</p>	form colleges		
National Student Survey (NSS) 2022	Contractor	<p>A provider will need to submit contact details for students who are on the target list. The data will be collected by contractors working on behalf of the OfS and other stakeholders.</p> <p>NSS data is used to inform student choice, as part of the Teaching Excellence and Student Outcomes Framework (TEF), and for general monitoring purposes.</p> <p>Further information: https://www.officeforstudents.org.uk/advice-and-guidance/student-information-and-data/national-student-survey-nss/</p>	✓ All providers	Not applicable	26 November 2021
Prevent accountability and data return	OfS	A provider will need to submit a set of declarations signed off by its governing body confirming that it has continued to show due regard to the Prevent duty.	✓ All excluding further education	Governing body	1 December 2021

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
		<p>It will also need to submit data on key areas of the Prevent duty: Prevent case management, external speakers and events, and staff training.</p> <p>These are used to provide assurance that providers continue to demonstrate due regard to the Prevent duty.</p> <p>Guidance on submission requirements will be published on the OfS website in the autumn.</p>	and sixth form colleges		
Higher Education Students Early Statistics survey 2021-22	OfS	<p>A provider will need to submit data on the number of higher education students studying in the 2021-22 academic year.</p> <p>Updated guidance on submission requirements will be published on the OfS website in the autumn.</p> <p>The data is used to inform funding allocations.</p>	<p>✓</p> <p>All providers</p>	Accountable officer	1 February 2022
TRAC 2020-21	OfS	A provider will need to submit a TRAC return that has been reviewed and approved as set out in guidance.	<p>✓</p> <p>Only providers that</p>	Accountable officer	31 March 2022 (early submission is strongly encouraged)

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
		<p>The data is used to understand the application of costs across activity, including cross subsidies in higher education. They are also used by UKRI and other public funders for funding purposes.</p> <p>(Note – as last year, providers will not be required to submit a TRAC(T) return for the 2020-21 year.)</p>	submitted a TRAC return in 2019-20		
2020-21 access and participation plan monitoring: monitoring return provider submission	OfS	<p>A provider will need to submit the 2020-21 access and participation plan monitoring return that the OfS will consider in order to assess its progress in meeting the objectives and targets set out in its 2020-21 access and participation plan.</p> <p>Guidance on submission requirements will be published on the OfS website in the autumn.</p>	<p>✓</p> <p>Providers with access and participation plans covering academic year 2020-21</p>	Accountable officer	8 April 2022
2020-21 access and participation plan monitoring: impact report	OfS	<p>A provider will need to submit either:</p> <ul style="list-style-type: none"> the URL of the location on the provider's website of a document setting out information included in the 2020-21 access and participation plan impact report, or 	<p>✓</p> <p>Providers with access and participation plans</p>	Accountable officer	Within 15 working days of the OfS sending the provider its '2020-21 access and participation

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
		<ul style="list-style-type: none"> written confirmation that it has not published this information. <p>Guidance on submission requirements will be published on the OfS website in the autumn.</p>	covering academic year 2020-21		plan impact report'
Higher Education – Business and Community Interaction survey (2020-21)	HESA	<p>A provider will need to submit details of the volume and direction of interactions between the provider, business and the wider community.</p> <p>The data is used by UKRI to allocate Higher Education Innovation Fund funding and to generate metrics for the Knowledge Exchange Framework.</p> <p>Further information: https://www.hesa.ac.uk/collection</p>	✓ All excluding further education and sixth form colleges	Accountable officer	12 April 2022
Provider profile (2021-22)	HESA	<p>A provider will need to submit information about the location of its campuses and its internal organisation. This data allows the OfS and others to understand the geographic distribution of higher education.</p> <p>Further information: https://www.hesa.ac.uk/collection</p>	✓ All excluding further education and sixth form colleges	Accountable officer	22 June 2022

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
Annual Financial Return 2022 ⁴	OfS	<p>A provider will need to submit financial data consistent with its latest audited financial statements, forecast financial and student number data, and other relevant contextual information, including signed, audited financial statements. A provider will need to submit the management letter from its external auditor.</p> <p>Schedule 3 contains further information about the requirements for this return.</p> <p>The data collected is used to monitor the financial viability and sustainability of providers, in particular in considering compliance with Condition D (financial viability and sustainability).</p>	<p>✓</p> <p>All excluding further education and sixth form colleges</p>	<p>Financial forecasts and commentary must be approved by the provider's governing body prior to submission. Final sign-off of the return must be completed by the accountable officer.</p>	<p>Within five calendar months and two weeks of a provider's financial year end in 2022 (dates will be issued to providers in spring 2022)</p>
ILR	ESFA	<p>A provider will need to submit details of individual students and the courses they are studying.</p>	<p>✓</p> <p>Further education and sixth</p>	<p>Aligned with ESFA requirements</p>	<p>Aligned with ESFA deadline</p>

⁴ The requirements for Annual Financial Return 2021 were set out in our letter of 31 March 2021 (see www.officeforstudents.org.uk/publications/information-about-deadlines-for-data-returns/). Individual deadline dates were sent to providers in June 2021.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved (fee cap) category	5 Sign-off required by	6 Sign-off deadline
		<p>The data collected underpins the OfS's regulatory approach.</p> <p>Further information: https://www.gov.uk/government/collections/individualised-learner-record-ilr.</p>	form colleges only		

Schedule 2: Data returns for providers registered in the Approved category

1. The table below sets out the data returns those providers registered in the Approved category are required to submit. There are different requirements for further education and sixth form colleges: these are shown in column 4 of the table below.
2. A provider that has changed registration category during or before the 2020-21 academic year is required to submit data returns applicable to its new registration category.
3. The collection organisation will issue detailed guidance on the time, format and coverage of the individual data returns.
4. Where data returns have interim dates before the final deadline, for example for data verification processes, a provider is required to meet all deadlines applicable to it.
5. In some cases, a provider may not have any reportable activity within the coverage of a return and so is required to make a nil return. For example, a new provider might not have any qualifying students within the coverage of the Graduate Outcomes return. Deadlines for nil returns may not match final sign-off deadlines, and providers should refer to detailed guidance from the collection organisation for further information.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved category	6 Sign-off required by	7 Sign-off deadline
Unistats (2021-22)	HESA	A provider will need to submit information about courses that it will offer to its students. This helps prospective higher education students to make decisions about what and where to study. Further information: https://www.hesa.ac.uk/collection/c21061	✓ All providers	Accountable officer	17 August 2021 or two calendar months after the date of the provider's registration (whichever is later)

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved category	6 Sign-off required by	7 Sign-off deadline
Student record ⁵ (2020-21)	HESA	A provider will need to submit details of individual students and the courses they are studying. The data collected underpins the OfS's regulatory approach. Further information: https://www.hesa.ac.uk/collection/c20051	✓ All excluding further education and sixth form colleges	Accountable officer	8 November 2021
Aggregate offshore record (2020-21)	HESA	A provider will need to submit information about the number of students studying overseas who are either registered with it or studying towards its awards. The data is used to understand the nature and extent of providers' offshore activity and for general monitoring purposes. Further information: https://www.hesa.ac.uk/collection/c20052	✓ All excluding further education and sixth form colleges	Accountable officer	11 November 2021
Graduate Outcomes	HESA	A provider will need to submit and check the contact details for students who have completed their studies, who will then be surveyed by HESA. For further education	✓ All providers	Once the Student or Student Alternative	12 November 2021 (Cohort A – for providers who have

⁵ Providers that returned a HESA Student return in 2017-18 are required to continue to make a HESA Student return. Providers that have not previously made a HESA Student return, or have previously made a HESA Student Alternative return, may choose to make either of these.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved category	6 Sign-off required by	7 Sign-off deadline
survey (2020-21)		<p>and sixth form colleges, initial contact details will be sourced from the Individualised Learner Record (ILR) but will still need checking.</p> <p>The Graduate Outcomes survey is used to understand student progression and outcomes including to inform student choice.</p> <p>Further information: https://www.hesa.ac.uk/collection/c20071</p>		<p>record has been signed off by the accountable officer, then the ability to approve these contact details will become available on the system.</p> <p>The provider will need to approve these contact details by pressing the approval button on the system.</p>	<p>completed the Student record)</p> <p>22 November 2021 (Cohort A – for providers who have completed the Student Alternative record)</p> <p>18 February 2022 (Cohort B)</p> <p>20 May 2022 (Cohort C)</p> <p>19 August 2022 (Cohort D)</p>
Student Alternative	HESA	<p>A provider will need to submit details of individual students and the courses they are studying.</p> <p>The data collected underpins the OfS's regulatory approach.</p>	<p>✓</p> <p>All excluding further education and sixth form colleges</p>	Accountable officer	15 November 2021

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved category	6 Sign-off required by	7 Sign-off deadline
record ⁶ (2020-21)		Further information: https://www.hesa.ac.uk/collection/c20054			
National Student Survey (NSS) 2022	Contractor	A provider will need to submit contact details for students who are on the target list. The data will be collected by contractors working on behalf of the OfS and other stakeholders. NSS data is used to inform student choice, as part of the Teaching Excellence and Student Outcomes Framework (TEF), and for general monitoring purposes. Further information: https://www.officeforstudents.org.uk/advice-and-guidance/student-information-and-data/national-student-survey-nss/	✓ All providers		26 November 2021
Prevent accountability and data return	OfS	A provider will need to submit a set of declarations signed off by its governing body confirming that it has continued to show due regard to the Prevent duty.	✓ All excluding further education and	Governing body	1 December 2021

⁶ Providers that returned a HESA Student return in 2017-18 are required to continue to make a HESA Student return. Providers that have not previously made a HESA Student return, or have previously made a HESA Student Alternative return, may choose to make either of these.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved category	6 Sign-off required by	7 Sign-off deadline
		<p>It will also need to submit data on key areas of the Prevent duty: Prevent case management, external speakers and events, and staff training.</p> <p>These are used to provide assurance that providers continue to demonstrate due regard to the Prevent duty.</p> <p>Guidance on submission requirements will be published on the OfS website in the autumn.</p>	sixth form colleges		
Provider profile (2021-22)	HESA	<p>A provider will need to submit information about the location of its campuses and its internal organisation. This data allows the OfS and others to understand the geographic distribution of higher education.</p> <p>Further information: https://www.hesa.ac.uk/collection</p>	<p>✓</p> <p>All excluding further education and sixth form colleges</p>	Accountable officer	22 June 2022
Annual Financial Return 2022 ⁷	OfS	A provider will need to submit financial data consistent with its latest audited financial statements, forecast financial and student number data, and other relevant contextual	<p>✓</p> <p>All excluding further</p>	Financial forecasts and commentary must be	Within five calendar months and two weeks of a

⁷ The requirements for Annual Financial Return 2021 were set out in our letter of 31 March 2021 (see www.officeforstudents.org.uk/publications/information-about-deadlines-for-data-returns/). Individual deadline dates were sent to providers in June 2021.

1 Data return	2 Collection organisation	3 Further information and purpose of collection	4 Required for Approved category	6 Sign-off required by	7 Sign-off deadline
		<p>information, including signed, audited financial statements. A provider will need to submit the management letter from its external auditor.</p> <p>Schedule 3 contains further information about the requirements for this return.</p> <p>The data collected is used to monitor the financial viability and sustainability of providers, in particular in considering compliance with Condition D (financial viability and sustainability).</p>	<p>education and sixth form colleges</p>	<p>approved by the provider's governing body prior to submission. Final sign-off of the return must be completed by the accountable officer.</p>	<p>provider's financial year end in 2022 (dates will be issued to providers in spring 2022)</p>
ILR	ESFA	<p>A provider will need to submit details of individual students and the courses they are studying.</p> <p>The data collected underpins the OfS's regulatory approach.</p> <p>Further information: https://www.gov.uk/government/collections/individualised-learner-record-ilr</p>	<p>✓ Further education and sixth form colleges only</p>	<p>Aligned with ESFA requirements</p>	<p>Aligned with ESFA deadline</p>

Schedule 3: Annual Financial Return 2022

1. A provider is required to submit to the OfS the following information as part of its Annual Financial Return for the provider's financial year that ends in 2022:
 - a. Signed audited financial statements that are fully compliant with the OfS's Accounts direction applicable to the accounting period subject to reporting.
 - b. Completed Annual Financial Return 2022 workbook, in the template from the OfS. For all providers this must include year 1 to year 7 (covering the two most recent audited years, the current year, and four subsequent years). A provider should download its template from the OfS portal (information to be provided separately in summer 2022). The workbook must be approved by the provider's governing body before the submission is signed off.
 - c. Commentary in the template from the OfS. The commentary must be approved by the provider's governing body before the submission is signed off.
 - d. A management letter from the provider's external auditor.
 - e. A business plan which sets out the provider's plans for the same period as the financial and student number tables. This is:
 - i. **Required** where the provider has delivered higher education for fewer than three years prior to the submission deadline.
 - ii. **Optional** where the provider has delivered higher education for at least three years prior to the submission deadline. The provider may choose to use the business plan as part of its demonstration of how it is ensuring its financial viability and sustainability.

Where submitted, a business plan must be approved by the provider's governing body before the submission is signed off.
 - f. A signed, legally binding obligation of financial support, if one is being provided for the first time. A provider that is relying on a legally binding obligation of financial support must ensure it meets the OfS's requirements set out in paragraphs 403 to 407 of the regulatory framework (OfS 2018.01).
 - g. Audited financial statements from the entity giving financial support to the provider, where a legally binding obligation of such support is in place. These must be for the legal entity's most recent financial reporting period. If such a legal entity has a financial year end that is different from the provider's year end, the audited financial statements for that legal entity's most recent financial reporting period must be submitted within seven calendar months of the end of the provider's financial reporting period.
2. The deadline for sign-off of the Annual Financial Return 2022 is five calendar months and two weeks after the end of the provider's financial reporting period to which the

audited financial statements relate. The deadline does not include the two-month extension granted to providers because of the impact of the coronavirus pandemic for the Annual Financial Returns for years ending in 2020 and 2021. As in the previous year, providers will be asked to submit data for data verification purposes in advance of this deadline. We will notify each provider separately of its exact deadlines in spring 2022. Procedures for submitting data and for sign-off will be published in summer 2022. The deadlines schedule is set out as follows:

Deadline	Submission date	By this deadline:
Deadline one	Four months after year end	<ul style="list-style-type: none"> • Submit initial valid workbook • Data verification process begins
Deadline two	Five months after year end	<ul style="list-style-type: none"> • All raised verification queries have been resolved • Submit finalised Annual Financial Return workbook • Submit audited financial statements • Submit all other required Annual Financial Return files
Deadline three	Five months and two weeks after year end	<ul style="list-style-type: none"> • Any additional verification queries have been resolved • Return is signed off by the accountable officer and sign-off form is submitted

3. The OfS Accounts direction requires audited financial statements to be published, at the latest, five months after the year ending in 2022. The deadline does not include the two-month extension granted to providers because of the impact of the coronavirus pandemic for years ending in 2020 and 2021.
4. Additional guidance about the Annual Financial Return 2022 will be published on the OfS website in Regulatory advice 14 in summer 2022. This will contain technical guidance and information about data verification arrangements.