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Education & Skills
Funding Agency

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1. What is the land and buildings collection tool?

We introduced this online form in 2017 for academy trusts to tell us about their academies land and buildings and upload any supporting documents. The Department for Education (DfE) will use this information when preparing the academies sector annual report and accounts SARA.This will improve the quality and transparency of reporting to parliament, the National Audit Office and to the public.

This return is currently separate to the valuation form for new academy schools, which still needs to be completed within 6 weeks of opening.

The return will be available from 1 October 2018 and the deadline for completion and submission is 5 November 2018. The majority of trusts will have filled in this return in 2017 and this data will be included in your 2018 return. The trust is required to confirm this is still accurate and note any changes during the 2017/18 academic year.

2. Who fills it in?

The DfE requires a return from your academy trust if you have at least one open academy at 31 August 2018. If an academy school joined your academy trust on or after the 1 September 2018, the predecessor trust will need to complete a return covering that school.

The land and buildings collection tool (LBCT) is a trust level return based on the number of academies in each trust.

There are two academy user roles required for the LBCT:

- preparer: the user who enters the data on behalf of the trust
- approver: the user who can both enter the data and submit the return to the DfE

The approver should either be the Trust's Accounting Officer or a person with delegated authority to approve the return on behalf of the Accounting Officer.

3. What has changed since last year?

We have made several improvements to the LBCT form. We have:

- prepopulated your return with your data, for those who completed it last year
- introduced a dashboard to help users track progress of the returns of each academy within an academy trust
- improved the layout of the form
- streamlined the process flow for users – for example, added and removed some fields
- modified user roles to mirror other academy trust financial forms – for example, the approver may also prepare as well as approve
- included a summary report in the form for your own record of the data entered
- included e-mail notifications to alert and provide updates on the progress of the form as this is being completed and then on submission
- introduced a diocesan sign-off within the form for academies with church owned land – this replaces the paper sign off

3.1 For academy trusts with church owned land

If your trust doesn't have church owned land please ignore this section.

This year there is a new role for diocesan users. This user will check the details included for any church owned land reported by any academies in your trust. These users work on behalf of the chruch trustees, usually the diocese and will be set up in accordance with details provided by the chruches.

The diocesan user will only be able to access your church owned land data in your return. You must enter their details in the diocesan user page of the return if there is church owned land. You cannot submit your return without diocesan review if you have church owned land.

4. DfE expectations of users this year

4.1 If your trust completed the LBCT last year

Your return will be populated with the data you submitted last year. This means you will need to check this data and update it for movements in year. We have added a few new fields which you may also need to complete.
If your academy trust has acquired any other academies since 1 September 2017 and they had completed the return last year, their data will be in your populated data. If they did not complete the LBCT last year, you will need to complete it this year for the first time.

The DfE has reviewed the data from last year's return and has found some isolated inaccuracies or inconsistencies in the returns for a small number of trusts. We will write to the affected trusts in August explaining what we have found and what we would believe needs to be updated in the return.

We would like all trusts to review the details within their return including the documents uploaded. This will need to be checked for each academy in the trust and submitted by 5 November 2018. Please note that if you have church owned land your nominated diocesan user will need to review your return by this date as well. Please allow a reasonable time for their review.

4.2 If you are new to the LBCT this year or did not complete it last year

If your trust has opened since 1 September 2017, you will need to fill this return in for all your academies. All trusts that have at least one open academy as at 31 August 2018 are in scope to complete the return.

You should read this guidance to find out any documentation you require ahead of the return being launched. Your trust will need to make sure your users are set up in IDAMs and that you have allocated user's roles to complete the form. The registration guidance can be found here.

> New academies will need to upload their land registry documents to the document store this year. As you've recently converted this information should be available as part of your conversion process.

5. Completing your LBCT return

These next four sections outline the summary details that we will be expecting all LBCT users to follow when completing their return this year.

The online form will be available for users from 1 October 2018 and the deadline for submission is 5

November 2018. The online form will be here when the form goes live.

The way academy users will need to complete their trusts LBCT return is set out in this example. The academy user will confirm if they have any centrally held assets in the trust section of the form. Then the academy user will select an academy from the dashboard. The academy user will enter/review all the occupations for that academy. The academy user will review/add the assets, including land, for each occupation route. The academy user will select the next academy from the dashboard when they have completed their review. The academy user will complete this process for each academy on the dashboard.

Once the academy user has completed their updates, they will need to add any explanatory documents to the LBCT document store.
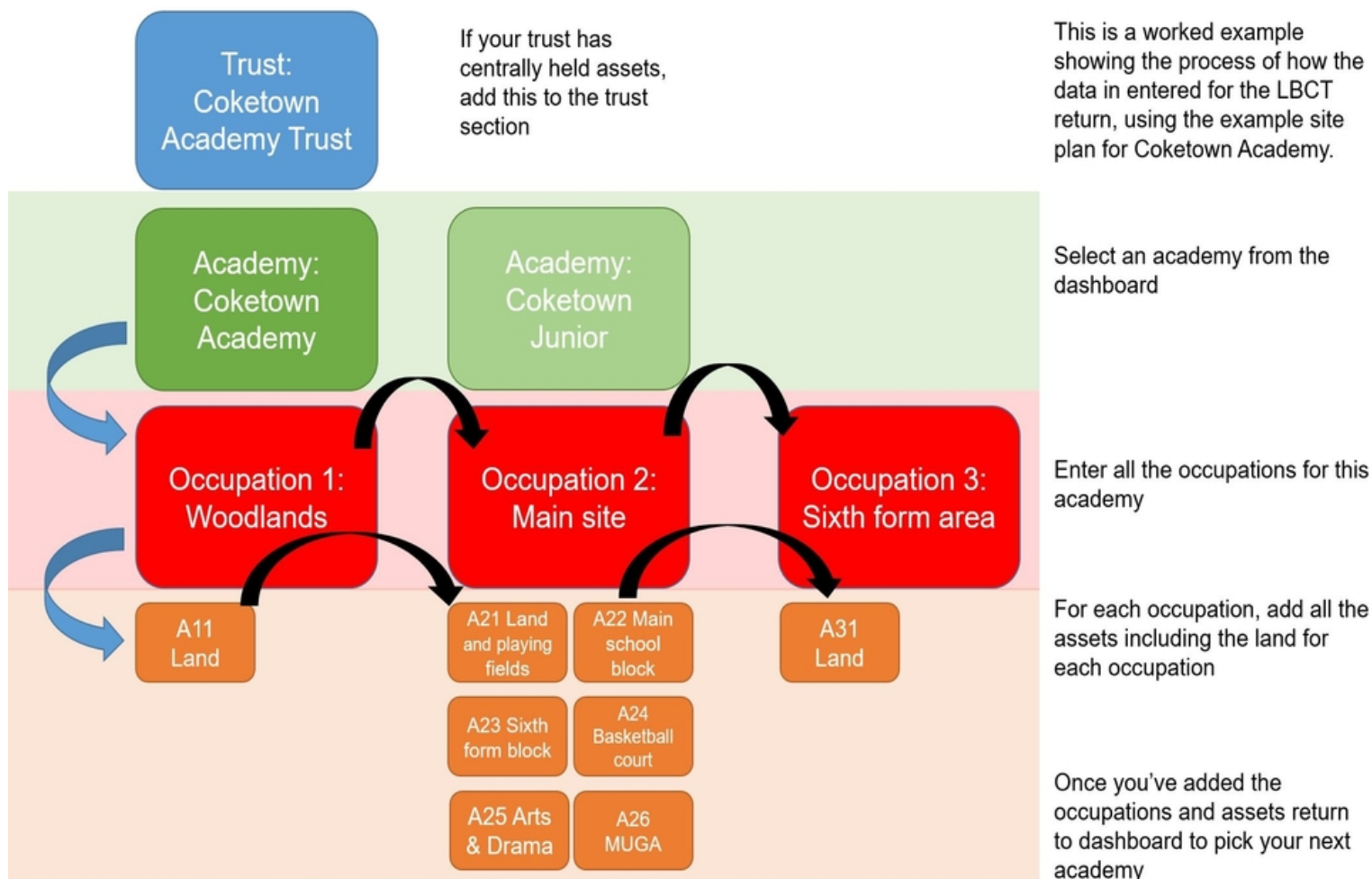
This is the overview to show how the LBCT is filled in for the sample site map for Coketown Academy

Once the academy user has completed their updates, they will need to add any explanatory documents to the LBCT document store. Below is a sample site map that we have used in the above image that we have used to demonstrate the process flow of how the Coketown Academy LBCT is completed.

This is a sample site map to upload to the document store

6. Academy trust and academies information

This section of the form will show users the academies that are included in their trust. This year it contains a new dashboard, which will give users ability to review in their preferred order. It will also show the completion status of each academy, i.e. whether it has been reviewed or not. This will help users plan their work and will be of particular help to multi academy trusts.

Users will be able to access the trust level and academy level sections from the dashboard. If users click on the trust level section of the form they will be able to update contact details, inform the DfE of any details that are not correct and review or add any centrally held assets that are not part of an individual academy. Please note that the centrally held assets section requests information in exactly the same format as the rest of the LBCT. When users select an academy from the dashboard, they then move to the next part of the form.

7. Land

The return uses the term 'Occupation Type' to refer to the way an academy occupies the land it uses. This section of the form will request the details for all the land occupations for that academy.

This is the page where you will tell us about all the parcels of land for that academy. For instance, if you

have a single large site that is made up of one piece of land this will be a single land occupation. However, if you have a site where there is a separate playing field to your main school site this should be treated as two occupations.

Please record all land occupations separately and include a brief description that describes clearly that part of the school site. Your school site plan and your land registry documents will help you identify how many pieces of land you occupy and how you occupy them (the type).

The options that users have when selecting each of the occupation types are:

- freehold
- leasehold e.g. Local Authority subleases with trusts where there is a PFI
- church owned land
- licence
- customary occupation
- church leases
- tenancy at will
- other

For each option, we will ask when you first occupied the land and also if you have disposed of an individual piece of land in the year. If you discover that the wrong occupation type was entered last year (being the first year of operation this has occurred in some instances), you should answer 'Yes' to the disposal question and choose the 'entered in error' option from the dropdown list.

If you have more occupations to include, please use the 'add another occupation type' button to add all the pieces of land that you have, including playing fields. Once you have added all of the occupations, press 'save and next'. The form is dynamic; it will adjust depending on the occupation type selected. Please update or review the data on this page.

In most cases, you will be asked to enter the land registry title number and your basis for occupation. If there are any lease arrangements, you will be asked to provide your landlord name, length of the lease at the time of signing and monthly payment in pounds. The standard lease from a local authority for an academy converter school will usually be 125 years with a peppercorn rent.

You may need to refer to your contract with the landlord for all the relevant information. To help you gather any information about your lease agreement, these are the questions you will be asked:

- monthly fees
- if there are any initial premium, payment holiday, initial fees and termination fees
- if there are any break clauses, typically every 5 -10 years
- if you've got a hire purchase agreement the details for initial capital value and final balloon payment
- the contract terms for at the end of the lease, i.e. do you retain ownership?

The next section of this page will ask you to enter all the assets associated to that piece of land on the screen (occupation).

8. Buildings

This next section will ask for the assets that are on each occupation. Some examples will include:

- playing fields
- land for the main site
- land for buildings if no other land is recorded on that occupation
- swimming pool
- buildings
- classrooms
- mixed use buildings
- offices

Please name each asset on the sites you occupy using a brief description that is meaningful to you and which links back to your site plan. The descriptions will be used in the report that you will be able to download for your records at the end of the return.

In this section, we will ask you to tell us if the asset is land or building. We will also ask if it has undergone capital improvements since 1 September 2017 or if it is under construction. The final question on this page asks if the asset is permanent or temporary. Most assets will be permanent; temporary applies to assets that are moveable - such as porta-cabins. It is important that all buildings on the site are accounted for – even if they are not all used for educational purposes.

If you have not included any land on an occupation, a validation message will appear asking you to add another asset as land. If you have a legitimate reason not to include land in your occupation, please include a brief explanation.

Once you have added all of your assets, including your land, press 'save and next'. The next series of questions are about each group of assets (land and buildings) in turn. These questions will be relatively short and will ask about the primary use, number of classrooms, the year the asset was built (if known or nearest decade), if it is sublet, if you have stopped using it in the year or if it is unoccupied.

Once you have added assets to each occupation and completed the follow up questions you will reach the review screen. This page will have a summary report that you can double check and save as a record of your return details.

If you are a multi-academy trust and have more academies to complete, you should return to the dashboard and complete each academy in turn.

Once you have completed your update for each academy and the trust section, the LBCT form will ask you to confirm if you are ready to:

- as a preparer, submit to your approver for review
- as an approver, submit on behalf of your trust

If, as an approver, you are not satisfied with the return, you can go back into it and amend as necessary or you can reject the return and it will go back to the preparer to amend and resubmit for your approval.

If you have entered diocesan user details in your return because your data includes church owned land, the diocesan users will receive an email to notify them that they can now access that part of your return.

8.1 If you have entered church owned land

If you do not have any church owned land, please skip this part.

If your diocesan user is content with the information they have seen for the church owned land, they will submit your return on your behalf to the DfE. If they are not, they will provide comments in the form explaining why and the form will be rejected to you to amend and then you will need to resubmit to the diocesan user. With either outcome, the academy LBCT users will get an email confirming what action the diocese has taken.

> You should liaise with your diocesan user early in the process to agree the timelines for completing and submitting your return. We will deem your return as late if it is submitted late by the diocesan user.

9. Collection

This is where academy users will upload documents to the document store. The document store is in the same page as the LBCT form. These documents will help explain what you have entered in the form for each academy in your trust. The documents that we would like you to upload, in PDF format, are:

- annotated site maps showing your buildings and land occupations
- lease and sublet agreements
- land registry titles

For new academy trusts, it is recommended that you have these in advance of starting the form. Please submit your form and then enter your documents afterwards. Documents can be uploaded after the deadline without effecting the return submission date however, please try and do this as close to submission date as possible.

10. Glossary

These are some of the most common phrases used in the within the guidance as well as the LBCT online form; there is also an example site for an academy.

- academy level: to do with an individual school(s)
- approver: the accounting officer or designated representative who submits the return on behalf of a trust and can also prepare the return
- centrally held assets: any land and buildings which are not part of an academy school e.g. a separate headquarters site for a MAT or an investment property
- church leases: this is a lease with the local diocese for use of land
- church owned land: church trustees, usually the local diocese, will own the land and will normally have set specific parameters aorund your use of the land

- customary occupation: a standing arrangement allowing you to occupy the site informally.
- diocesan user: representative from a church body responsible for reviewing church owned land
- freehold: you own the land completely, you are the landlord
- IDAMS: a registration portal for setting up and updating user roles
- leasehold: you have a lease from your landlord who may own the freehold
- lease length: length of the lease in years and months at the time of signing
- lessee: you hold the lease for a property
- lessor: the person who leases or lets a property to another
- licence: you have a legal agreement to use the land from the owner
- mixed use: where an asset (building) is used for multiple purposes e.g. as classrooms and also as a sports hall
- occupation type: the way the academy occupies the land it uses
- other: for any occupation route not covered in the other options
- peppercorn rent: a small nominal token rent that remains fixed for the whole term of the lease. For our purposes any rent below £100 per annum can be considered to be a peppercorn rent
- preparer: the person who fills in the return with data then submits to the approver
- SARA: Sector Annual Report and Accounts: a consolidated report for the academy sector that feeds into the Department's annual accounts
- sitemap: this will include land boundaries for each occupation, asset names, annotations and colour coding
- sublease: a lease by a tenant or lessee of part or all of leased property to another person
- sublet: you have rented part of you building out, i.e. to a nursery
- temporary asset: accommodation type that is 5 years or less or any structures and buildings about to be demolished excluding storage sheds, electric substations
- tenancy at will: this is an agreement to allow a tenant and the landowner use of land before a formal contract has been drawn up. These are usually short term and can be cancelled with immediate effect
- trust level: to do with all academies in the group i.e. represented as one entity

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