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Education & Skills
Funding Agency

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1. DfE accounts qualification

The Department for Education (DfE) currently has a 'limitation of scope' qualification on its accounts for academy land and buildings recognition.

This qualification still applies after separating department's financial reporting from the sector annual report and accounts (SARA) from 2015/16.

The limitation of scope concerns the level of information held by DfE to support a blanket recognition of the sector's land and building assets.

DfE has committed to removing this qualification for future parliamentary reporting.

2. Creating a land and buildings asset register (LBR)

To remove the qualification, DfE is creating a land and building asset register (LBR) for the academy sector with information that will support an academy level recognition test.

The LBR will inform and evidence DfE's decisions. This includes whether to recognise each specific academy's land and building assets on the SARA balance sheet.

The first stage in creating the LBR is collecting data at school level from all academy trusts. This is why we've introduced an online land and buildings collection tool (LBCT).

3. Information required by the LBCT

For DfE to assess whether a site should or should not be recognised, we require information on the arrangements in place for an academy trust to utilise their land and building assets. For example, whether they own them, lease them or are permitted to occupy land on a different basis.

To reach a robust recognition assessment, we need enough evidence to support an audit of these recognition tests.

We also need information on the land and buildings used by each academy school for valuation purposes.

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