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Education & Skills  
Funding Agency

Guidance

# Land and buildings collection tool summary guidance for academies 2019

Updated 1 October 2019

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## 1. What is the land and buildings collection tool?

The land and buildings collection tool (LBCT) is an annual return due in November, for academy trusts to tell us about their 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 land and buildings valuation return for new academy schools, which still needs to be completed within 6 weeks of opening.

The LBCT is now open and the deadline for completion and submission is 4

- 10. [How to submit your LBCT return to the DfE](#)
- 11. [Document Store](#)
- 12. [Case studies](#)
- 13. [Glossary](#)

November 2019. The majority of trusts will have filled in this return in 2018 and this data will be included in your 2019 return. The academy trust is required to confirm this is still accurate and note any changes during the 2018/19 academic year.

[Please use this link to access the LBCT online form.](#)

## 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 2019. If an academy transferred to your academy trust on or after 1 September 2019, the predecessor trust will need to complete a return covering that school. The land and buildings tool collects data as at 31 August.

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

We have made this general introduction video to help show users the LBCT return.

## 2.1 What to do if you have queries

If you have any queries about this year's collection please see the ['How to contact us if you have queries'](#) section of the LBCT main web page. You can also click on the 'Help links' at the top of every page within the online form itself.

## 3. What has changed since last year?

We have made several improvements to the LBCT form since last year's return. We have:

- introduced a flag on the summary dashboard to help users identify academies which are new to the trust since 1 September 2018 (either as a transfer in or a new converter)
- included a data adjustments tab showing suggested changes that we would like users to consider
- improved excel report of your saved data
- improved the guidance to include flowcharts and case studies to help users when completing the LBCT return
- a new dashboard for diocesan users
- 'approve all' functionality for approvers

## 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 that was submitted last year. You will need to check this data and update it for movements in year.

If your academy trust has acquired any other academies since 1 September 2018 and they had completed the return last year, their data will be included with your populated data. If they did not complete the LBCT last year, you will need to complete it this year for the first time. These academies are flagged on the summary dashboard for users to easily identify.

We would like all academy trusts to review the details within their return including the documents uploaded. Any prepopulated data can be amended by either the academy preparer or approver role. This will need to be checked for each academy in the academy trust and submitted to the DfE by 4 November 2019.

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 amount of time for diocesan review.

## 4.2 If you are a new academy trust

If your academy trust has opened since 1 September 2018, you will need to complete the return for all your academies. All academy trusts that have at least one open academy as at 31 August 2019 are in scope to complete the return.

Your trust will need to make sure your users are set up in IDAMs and that you have allocated user's LBCT roles to complete the form. [The registration guidance can be found here](#). Please note that if your academy trust has any church owned land you'll need to speak to your local diocese to confirm who will review that element of your return.

New academies will need to upload their Land Registry documents to the document store this year. This information should be available as part of your conversion process.

## 4.3 5 Top tips to remember for this year's return

Below are 5 top tips to take into consideration in this year's return:

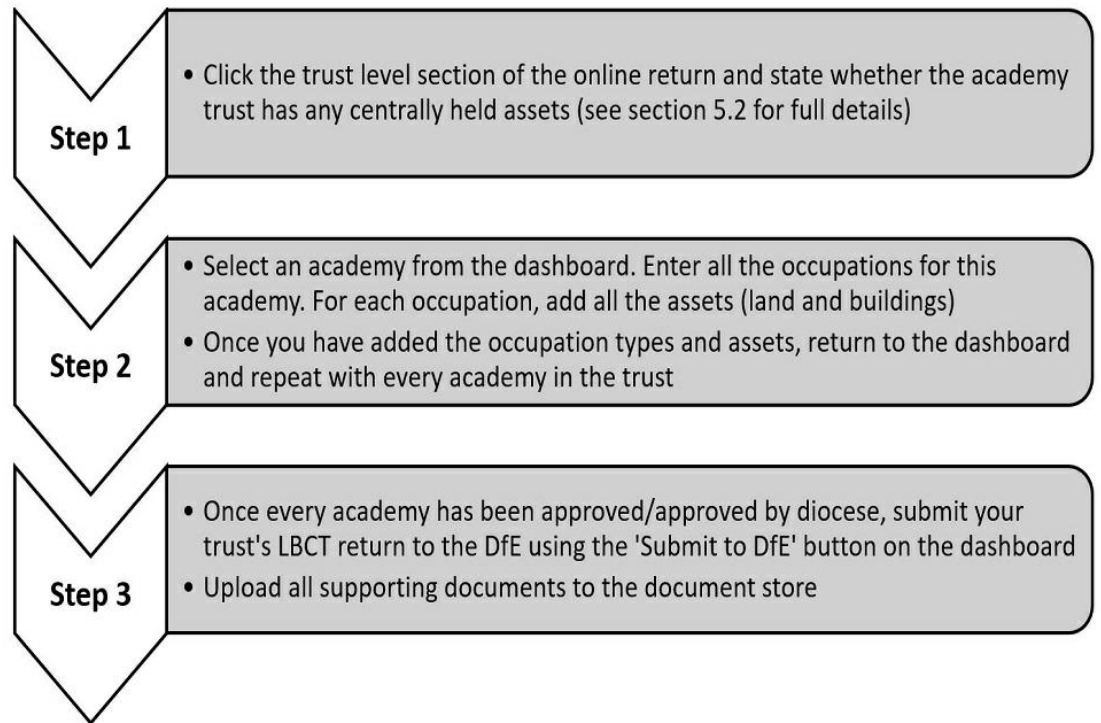
1. the trust link must be completed by all trusts
2. remember to double check the documents uploaded as they may need updating
3. the land for your school site must be entered as an asset
4. don't forget to add your playing fields – even if at a different location to your main site including where at a different location to your main site or where provided by another organisation, e.g. a local authority
5. if you have church owned land contact your local diocese early to find out who will review it

## 5. Completing your LBCT return

The remaining sections in the guidance will outline the process that we will be expecting all LBCT users to follow when completing their return this year.

The online form will be available for users on 1 October 2019 and the deadline is 4 November 2019. The online form will be [here](#) when the form goes live.

There are 3 simple steps to follow:



## 5.1 Dashboard

The dashboard is the first page in the online return that academy trusts will access. The dashboard lists the trust (for centrally held assets) and all academies within the academy trust.

A SAT will have a trust level link and an academy level link.

We have made this tutorial video of the dashboard to help users get the most out of it.

The dashboard shows the user the status of each academy to track the progress. There are three broad summary/top level status:

- not started
- in progress
- completed

There are a number of status that are covered by the broad 'in progress' heading, these are shown below.

<b>In progress status</b>	<b>Meaning of status</b>
In progress	An academy user is completing the form
Sent to approver	An academy preparer has sent the form to an academy approver for review
Rejected by approver	An academy approver has rejected the form back to an academy preparer to amend
Resent to approver	An academy preparer has re-sent the form to an academy approver for review
Approved	An academy approver has approved it - not yet submitted
Sent to diocese	An academy approver has sent the form to a diocesan review
Rejected by diocese	A diocesan user has rejected the form to the academy approver to amend
Resent to diocese	An academy approver has re-sent the form to a diocesan for review
Approved by diocese	A diocesan user has approved the form - not yet submitted
Submitted	The form has been submitted to the DfE

This year we have introduced some new features to the dashboard. These include a 'NEW' indicator. This flag will show any new academy converters or academies which have transferred into the trust since 1 September 2018. This is to help users plan their work and will particularly help multi academy trusts. We have also added the excel download report to the dashboard. This report will let users:

- review the data from their trust's LBCT 2018 return providing they haven't already made any changes to the LBCT 2019 online form
- review any data that has been saved in the online form at any point in time before fully completing the return

- review their trusts completed LBCT 2019 return after submission to DfE

We recommend that users download a copy of their trusts return when they first log in to the return before making any changes.

## 5.2 Academy trust section

When users click on the trust level section of the dashboard 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.

Centrally held assets are any land and/or buildings, which are not part of an academy. The DfE defines a centrally held asset as an occupation(s) and asset(s) that doesn't belong to any academy but is for the use of the trust only. This could be a central office building in a business park or an office rented in a managed development off site. These could be funded via a central recharge made by academies within a trust. A centrally held asset could also be an occupation and asset(s) donated to the trust via a charity or beneficiary. This is an asset that belongs to the trust but doesn't belong to an individual academy or academies. Please note that the centrally held assets section requests information in exactly the same format as the rest of the LBCT.

You can see an example case study on [centrally held assets](#) in the case studies section.

## 6. Data adjustments

Since last year's collection, the DfE has reviewed all of the data submitted. To improve the overall data quality we have highlighted some aspects that may require further clarification.

We have produced this tutorial video showing users more about data adjustments.

This year we have included a data adjustments tab in the form for trusts and academies with suggested data adjustments and a reason given for the suggested action. You can download or print these suggested adjustments and refer to them as you review your return. If you do not agree with the adjustments or believe they are not necessary, please tick 'reject' in the adjustment declaration section on the review page and provide your reasons why in the box provided.

If you have any suggested amendments they will fall into 3 categories:

- add occupation type
- delete occupation type or asset
- change details of occupation type

## 7. Occupation Types

After you have selected your academy and completed the academy information page, this section of the form will request the details for all the sites occupied by an academy. The return uses the term 'Occupation Type' to refer to the way an academy occupies the site it uses.

We have produced this tutorial video showing users how to add occupations to their LBCT return.



This is the page where you will tell us about all the sites that the academy uses. 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 must be treated as two occupations.

You can see an example case study of a [private finance initiative](#) in the case studies section.

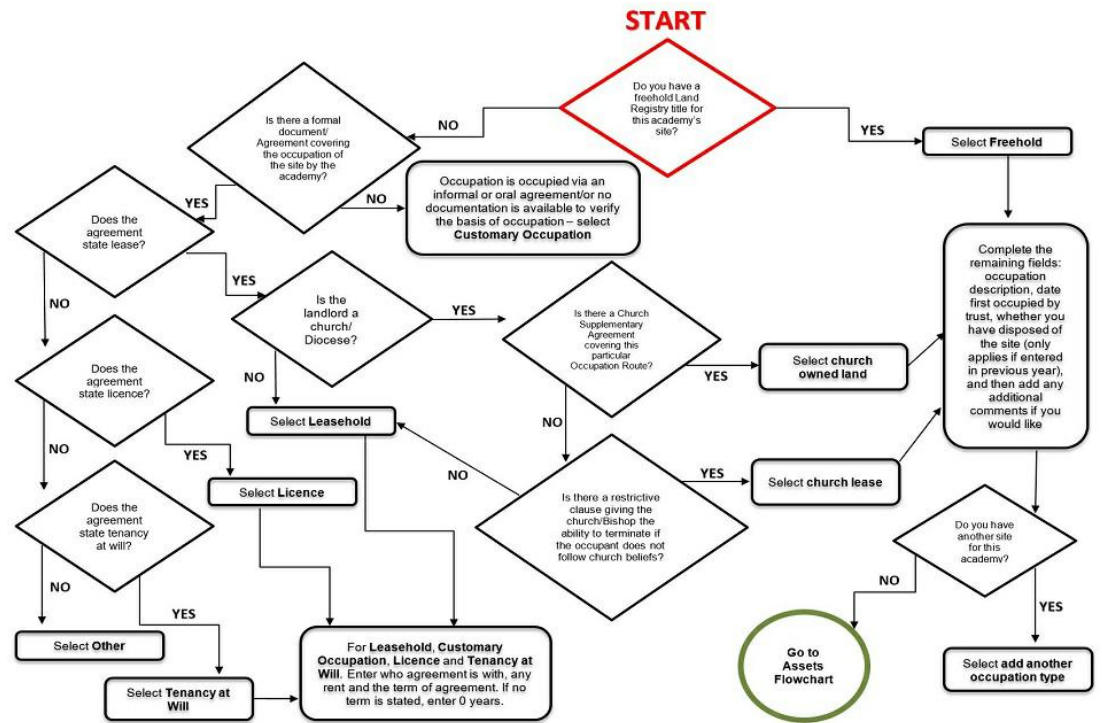
Please record all occupations separately and include a brief description that describes clearly that part of the school site. Your school site plan and your Land Registry documents will help you identify how many pieces of land you occupy and how you occupy them (the type). Please note that your Land Registry document will only have one title number for each occupation.

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

- freehold
- leasehold (excluding church leases)
- church owned land
- licence
- customary occupation
- church leases
- tenancy at will
- other

Details of these definitions are in the [glossary section](#) at the end of the guidance.

Please refer to this flowchart when recording occupation types.



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 in a previous year, we advise that you change the occupation type to the correct option on the occupation type field. Please provide a reason for the change in the comment box provided. As the form is dynamic, the additional information questions will change depending on which occupation type is selected, please review and update accordingly.

If you have more occupations to include, please use the 'add another occupation type' button to add all the separate sites that you have, including playing fields. Once you have added all of the occupations, press 'save and next'.

In most cases, you will be asked to enter the Land Registry title number and your basis for occupation. If you have a freehold, each piece of land will only have one Land Registry title number. 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 payment amount
- 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

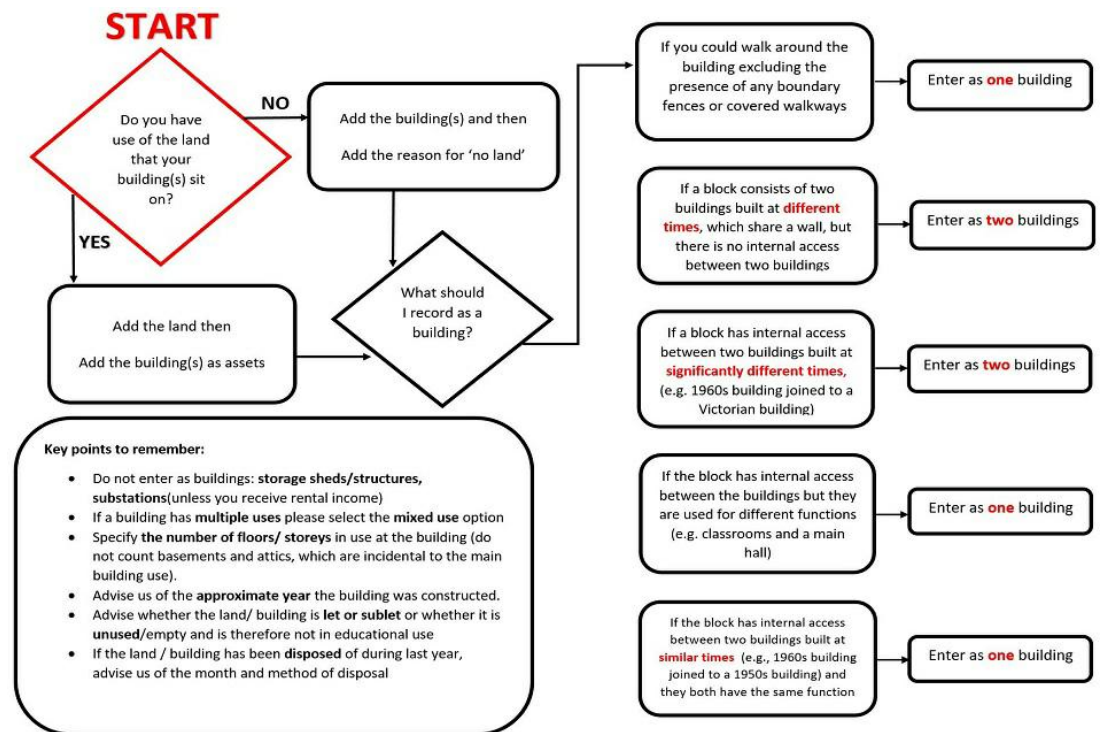
- the contract terms for at the end of the lease, i.e. do you retain ownership?

## 8. Assets

After you have added all occupation types for your academy, this section will ask for the assets that sit on each occupation. Some examples will include:

- playing fields
- land for the site/s
- land for buildings if no other land is recorded on that occupation
- swimming pool
- buildings (e.g. classrooms, offices, caretakers house etc.)

Please refer to this flowchart when recording assets.



We have produced this tutorial video that shows you how to add assets to your LBCT return.

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 2018 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 as an asset 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 and the validation message will disappear.

Once you have added all of your assets, including your land, press 'save and continue'. 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.

You can see example case studies on [temporary assets](#) and [how to enter a sublet](#) in the case studies section.

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.

## **9. For academy trusts with church owned land**

This section is only for academies that have church owned land. If your academy trust doesn't have church owned land please skip this section.

## 9.1 Diocese user role in LBCT

For academies with church owned land occupation, a diocesan review is required. This will be performed by a diocese checker and this user will check the details included for any church owned land reported by any academies in your academy trust. These users work on behalf of the church trustees, usually the diocese, and will be set up in accordance with details provided by the diocese representatives.

The diocesan user will only be able to access and view the 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 can't submit your return without diocesan review if you have church owned land.

## 9.2 Diocesan user sign-off

The diocesan user will submit your return to the DfE on your behalf. They will review the data entered in the form that relates only to church owned land, if they are content they will 'Accept' if not they will 'Reject'. We ask the diocesan users to provide helpful comments as to why they have rejected your form. Once the academy users have updated their return they 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. 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 all academies within the trust are 'Approved' or 'Approved by diocese'.

We will write to the users who have the diocesan user roles to confirm the details to them. Please note that we will send an email out to the users using the email address set up for their account.

You should liaise with your diocesan user early in the process to agree the timelines for completing and submitting your return. Your diocesan user must provide the email address(es) you need to enter in your LBCT return to grant access to them. We will deem your return as late if it is submitted late by the diocesan user.

Please see this tutorial video for how to enter diocesan users details to obtain church owned land sign-off.

The key steps to grant access to your nominated diocesan user is:

1. speak early in the process to confirm which diocesan users need to be added to your academy and agree timescales and deadlines
2. academy users log into your LBCT return early to add the email address exactly as provided
3. confirm with the diocesan users that they can see your academy trust

If the diocesan user can't see your academy trust after the academy user has entered their email address these top tips may help resolve it:

- check there are no spaces, extra letters or numbers added to the diocese email address
- confirm with the diocesan user that they can log into the link - if they can't they have either provided the wrong email address or aren't set up

Please note that either the Catholic Education Service (CES), the Church of England Education Office (CofEEO) or the Methodist Church will need to approve any new diocesan user set up.

## **10. How to submit your LBCT return to the DfE**

The process for reviewing and preparing the data for both the preparer and approver is the same. The academy user will have to go through each of these sections to submit the form to DfE:

- academy trust level to update for any centrally held assets
- each academy in turn to update for any changes required

## 10.1 Approving the LBCT return

Once the preparer has completed both aspects of the return and sent it for approval, all of the dashboard status will be updated to 'Sent to approver'. The approver can now log in to review and approve the return in two ways:

- link by link – the approver can click on every link one at a time and review each screen for the trust and each academy. At the end of each of the return sections (trust and academy) the approver will have to 'accept' or 'reject' the data submitted by the preparer
- using the 'Approve all' button – the approver will have the option to use the 'Approve all' button to approve all the links without going into each one as long as they are satisfied that the preparer has input their data correctly

If the approver approves the data, and there is no church owned land, the status on the dashboard will change to 'Approved'. If there is church owned land, when the approver approves the return, the status of the academy will change to 'Sent to diocese' and an email will be sent to the diocesan user informing them that the academy is ready to review. Once the diocesan user has approved the academy, the status will change to 'Approved by diocese'.

If the approver is also the preparer of the return, they must click on every academy/the trust link within the return to review and approve. The 'Approve all' option will not be activated in this case as the starting status of the form is not 'Sent to approver'.

## 10.2 Rejecting the LBCT return

Both an approver and a diocesan user may reject the return if they feel the information is incorrect. If an approver has rejected a section of the return, the status on the dashboard will change to 'Rejected by approver' and if a diocesan user has rejected a section of the return it will change to 'Rejected by diocese'.

The approver or diocesan user will need to provide a helpful comment as to why they have rejected the return. This will be visible for the user when amending the form.

Once the necessary amendments have been made, the return should be sent back to the necessary user and the status on the dashboard should update to 'resent to approver' or 'resent to diocese checker'.

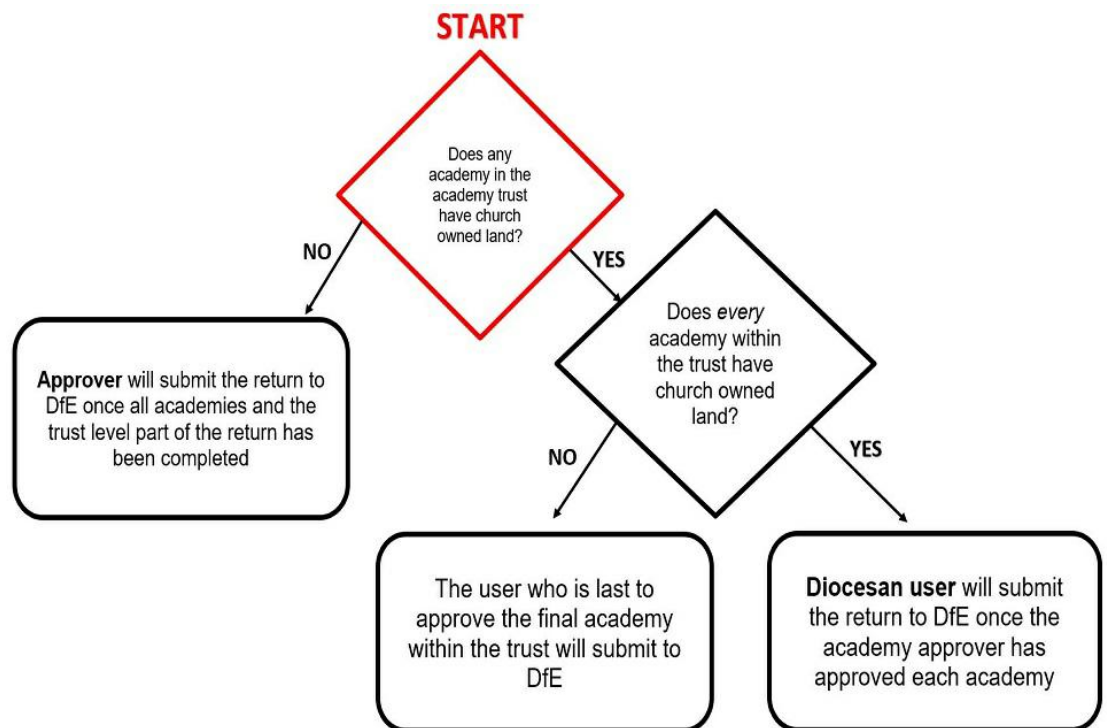
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If your form was rejected and not re-submitted by the deadline, it will be deemed late. Please contact the necessary user as soon as possible to ensure they review and complete the submission by the deadline on 4 November 2019.

### 10.3 Final submission to DfE

Once all the status on the dashboard show as 'Approved' or 'Approved by diocese', a green 'Submit to DfE' button will appear on the dashboard. This is the button that will submit your trusts' return to DfE. Once this has been pressed, your return will be submitted to DfE and your return will become read only. The status on the dashboard will change to 'Complete'.

The below flowchart will help identify who will submit the return to DfE.



### 10.4 Trust report

Upon submission of the return to DfE, users can download a copy of their trust's data from either the summary review page screen or the dashboard. The columns highlighted in yellow refer to trust/academy information. The columns in blue refer to occupation types, and the columns in green refer to assets.



## 10.5 Email notifications

At each significant point in the process of the return, the system will generate an email to let the appropriate user know that they can access their part of the return to take the required action.

The emails will be issued in the following circumstances to:

User receiving email	Reason
Preparer	The approver rejects the form
Preparer	The form has been submitted to the ESFA
Approver	The preparer sends the form for approval
Approver	The preparer re-sends the form after making changes
Approver	The diocesan user rejects the form
Approver	The form has been submitted to the ESFA
Diocesan user	The approver sends the form for sign off of church owned land only
Diocesan user	The approver re-sends the form after making changes
Diocesan user	The form has been submitted to the ESFA

## 11. Document Store

This is where academy users will upload documents to the document store. The document store is on the same page as where you select the LBCT form.

## Academy Trust Data Collections

Accounts Return 17-18 Request Permission	Budget Forecast Return - 3 Year Request Permission	Budget Forecast Return - In Year Request Permission
Land and Buildings Collection Tool 16-17 Academy Trust Land and Buildings Approver	Land and Buildings Collection Tool 17-18 Academy Trust Land and Buildings Approver	Land and Buildings Document Upload Academy Trust Land and Buildings Approver
Budget Forecast Return Outturn Request Permission	Related Party Transactions Request Permission	Accounts Return 18-19 Request Permission

We have produced this tutorial video to show users the document store.

Your documents will help explain what you have entered in the form for each academy in your trust. This year we would like academy users to tell us which documents relate to what occupations in the form for each academy via the comments box. This will help the review process and avoid follow up questions to you. The documents that we would like you to upload, if you have not already done so previously, in PDF format, are:

- annotated site maps showing your buildings and land occupations
- lease and sublet agreements
- Land Registry titles to include registers and accompanying title plans



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

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 affecting the return submission date however, please try and do this as close to submission date as possible.

Please check the documents that have been uploaded to ensure that they are the latest version. If any have been superseded with an updated version, please double check you have uploaded the latest copy.

## 12. Case studies

We have prepared the following case studies to help users with completing the return:

### 12.1 Centrally held assets

This is any land and/or buildings, which are not part of an academy e.g. a separate headquarters site for a MAT or an investment property.

#### Example scenario

Coketown multi-academy trust is made up of nine academies located in Coventry and others across the country. The trust has a designated team of staff who look after the centralised services for the trust such as finances, estates and HR. These staff are based in a rented office block within Coventry city centre. The trust holds the agreement to rent this space and pays for it from a central pot of funds. This office is not linked to any of the academies within the trust. The trust has also recently acquired a freehold piece of land in Yorkshire where they have built a sports centre that is used by the local community.

### How to record on the LBCT

On the trust link for Coketown Multi-academy trust, enter two occupation types:

Occupation 1:

Occupation 1	Enter into LBCT form
Description	MAT rented office block
Type	Leasehold
Used for education purposes	No
Asset 1 description	Central office
Asset 1 type	Building
Asset 1 'No land' comment	The lease is for the office only not the land

Occupation 2:

Occupation 2	Enter into LBCT form
Description	Sport Centre
Type	Freehold
Asset 1 description	Sports Centre land
Asset 1 type	Land
Asset 2 description	Sports centre building
Asset 2 type	Building

## 12.2 Sublets

Sub-letting means letting out property (or part of it) to another 'tenant' by way of a separate lease agreement known as a 'sub-lease'

## Example scenario

Coketown Primary academy has a 125-year long leasehold agreement with Coventry city council for the site and the buildings on which the school sits. On this site, they have the main school block, a classrooms block and a separate building that is self-contained and which they have entirely sublet to a community dance school for a period of 1 year.

## How to record on the LBCT

A sublet asset should only be entered on the LBCT where the trust has entered into an agreement with another organisation or person to occupy a portion of the trust's property via a formal agreement.

On the academy link for Coketown Primary, enter one occupation type:

Occupation 1:

Occupation 1	Enter into LBCT form
Description	Main school site
Type	Leasehold
Asset 1 name	Main school site land
Asset 1 type	Land
Asset 2 name	Main school block
Asset 2 type	Building
Asset 3 name	Classrooms block
Asset 3 type	Building
Asset 4 name	Self-contained building
Asset 4 type	Building

## Additional building asset questions

Asset 4 sublet?	Yes
Asset 4 Sublet to?	Community dance school
Asset 4 Sublet length?	1 year

## 12.3 Private finance initiative (PFI)

In a PFI contract, a private consortium will undertake to finance, design, deliver and maintain a project against a specific remit, such as a school. The Local Authority will then make regular payments to the consortium for taking on this responsibility; this is often referred to as a service charge. The academy trust is not a signatory to the PFI arrangement. This is between the LA and the third party. Any payments made to the LA by the academy, even if referred to as a service charge are actually lease payments that the LA and the school's governing body agree to as part of the agreement to occupy the school site.

### **Example scenario**

Coketown Junior academy joined the Coketown MAT in September last year. Prior to that, it was a LA maintained school under Coventry city council. The LA entered into an agreement with John and Co., a private construction company to finance and build a new school block and to landscape the playing fields. This resulted in a construction contract between Coventry city council and the private contractor. Last September, Coketown Junior converted into an academy and joined Coketown MAT. As part of the conversion, Coventry city council entered into a 125-year lease agreement with Coketown MAT's governing body for the occupation of the academy site. The agreed monthly lease payments were £2,000.

### **How to record on the LBCT**

The LBCT looks at the occupation of the school site, not the PFI agreement. In many cases where a school was built with a PFI the land is leased to the school on a 125-year sublease from the LA. Therefore, in these circumstances the occupation route that should be entered in your LBCT is the leasehold with the LA. The academy trust is not part of the PFI arrangement.

The monthly rental payments are the payments due under the sublease with the LA, not the payments to the contractor under the PFI with the Council.

The length of the lease is the length as stated in the lease agreement with the LA, not the length of the PFI agreement.

On the academy link for Coketown Junior, enter one occupation type:

Occupation 1:

<b>Occupation 1</b>	<b>Enter into LBCT form</b>
Description	Main school site and playing field
Type	Leasehold
Landlord name	Coventry City Council
Leasehold monthly payment	£2,000
Date lease started	September 2018

Leasehold length	125 years
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Asset 1 name	Main school site and playing fields
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Asset 1 type	Land
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Asset 2 name	Main school block
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Asset 2 type	Building
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## 12.4 Temporary assets

These are assets that are identified within an occupation type which are not permanent in nature, such as porta cabins.

### Example scenario

Coketown secondary school owns two pieces of land a few miles down the road from the school. One of these is used as a playing field and the other one has been unused since it was acquired in September 2001. The only thing on it is an electricity substation that belongs to the National Grid. On the main school site, they have two separate blocks, one has 30 classrooms and is also used as a school hall and the other is a science block. There is a swimming pool and two porta cabins that were hired by the school and used temporarily as changing rooms as the changing area in the swimming pool was undergoing repairs. From last December, these were no longer used. The school has 4 more porta cabins that are used as classrooms and there are no plans to replace them.

### How to record on the LBCT

On the academy link for Coketown secondary, enter three occupation types:

Occupation 1	Enter into LBCT form
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Description	Playing fields
-------------	----------------

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Type	Freehold
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---

Asset 1 name	Playing fields
--------------	----------------

---

Asset 1 type	Land
--------------	------

---

Occupation 2:

Occupation 2	Enter into LBCT form
--------------	----------------------

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Description	Unused piece of land
-------------	----------------------

Type	Freehold
Asset 1 name	Unused land
Asset 1 type	Land
Is the asset unused?	Yes
Unused from date	September 2001

There is no need to enter substation as an asset.

### Occupation 3:

<b>Occupation 3</b>	<b>Enter into LBCT form</b>
Description	Main school site
Type	Freehold
Asset 1 name	Main school site land
Asset 1 type	Land
Asset 2 name	Block 1 - classrooms & school hall
Asset 2 type	Building
Asset 2 primary use	Mixed use
No. of classrooms	30
Asset 3 name	Block 2 - Science block
Asset 3 type	Building
Asset 4 name	Swimming pool
Asset 4 type	Building
Asset 5 name	Porta cabins
Asset 5 type	Building
Asset 5 temporary or permanent?	Temporary
Is the asset unused?	Yes
Unused from date	December 2018
Has the occupation ceased in year?	Yes
Date occupation ceased	December 2018



Reason occupation ended	Other
Comment	Used as temporary changing rooms during pool refurbishment; to be returned to hirer
Asset 6 name	Porta cabins - classrooms
Asset 6 type	Building
Asset 6 temporary or permanent?	Temporary

## 13. Glossary

These are some of the most common phrases used 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
- asset: an item of property, for example playing fields, buildings
- 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 around 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 (excluding church leases): 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
- save and next: this button will save the data on that page and take you to the next page of the form, users can log out after pressing 'save and next' and the form will retain all the data entered
- 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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