

# **Closedown 2023/24**

## **Early Returns Pack for Schools**

**Forms must be returned  
before  
Friday 23rd February 2024**

**Year End 2023/24**

Chief Accountant's Team  
[CATclosedown@kent.gov.uk](mailto:CATclosedown@kent.gov.uk)  
03000 42 14 47

## Important Note:

Please ensure that all required information and supporting evidence is supplied as requested.

### **NIL Returns are required**

Please contact the Chief Accountant's Team if you require assistance:

CATclosedown@kent.gov.uk

03000 42 14 47

## Contents & Checklist

This pack refers to the following Early Returns forms for schools:

Pack	Description	Tick Box when completed
Early Returns - TAX	<b>Income Tax Benefits in Kind</b> (This form is only for schools whose payroll provider is Capita Trent or SPS Intepay. If using another payroll provider please select 'other provider' from the drop-down options)	
	<b>Employees earning over £50,000.</b> (This form is for all Schools. Please ensure the payroll provider is completed.)	
	<b>Heritage Assets</b> (This form only needs to be completed for schools with heritage assets)	
Early Returns - LEASES	<b>Lease Agreement Information</b> This form needs to be completed in full for <b>ALL Leases (including Commercial Services leases)</b>	

The forms will be emailed to all KCC schools.

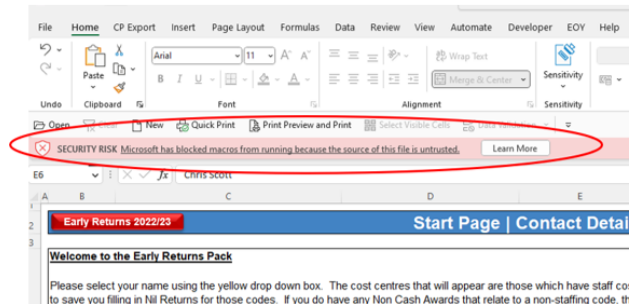
**If you have not received your form by Friday 26th January, please contact the Chief Accountant's Team:**

[CATclosedown@kent.gov.uk](mailto:CATclosedown@kent.gov.uk)

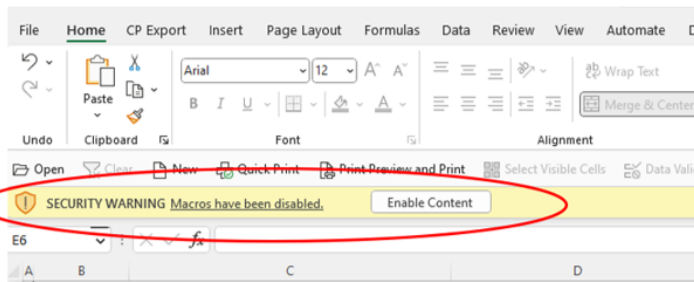
03000 42 14 47

## Accessing the forms

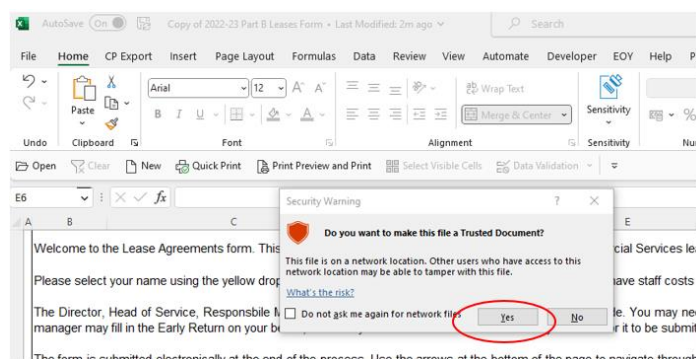
When you first use the form you may see a red Security Risk message, like the one below, warning that macros have been disabled. To enable the macros to work properly, you will need to save the form to your personal work area, and then close it.



When you reopen the form, you will see a yellow security warning of 'Macros have been disabled':



Click on the 'Enable Content' button and you will be asked if you want to make the file a trusted document – click 'Yes' and the macros will be enabled.



You will now be able to complete the form and save it.

If you are still having issues with the form please contact the Chief Accountant's Team:

03000 42 14 47 CATclosedown@kent.gov.uk

**All forms and supporting documents must be submitted before Friday 23<sup>rd</sup> February.**

## Changes to forms after submission

Any changes to the returns after the 23<sup>rd</sup> February deadline need to be completed in the same manner. However, please email [CATclosedown@kent.gov.uk](mailto:CATclosedown@kent.gov.uk) to let us know you have submitted a new form. This particularly applies to any items that should be included on the P11D – Income Tax Benefits in Kind forms or any non-cash awards.

## Useful contacts

### General enquiries

For any general questions regarding the Early Returns Pack, please contact: -

The Chief Accountant's Team | [CATclosedown@kent.gov.uk](mailto:CATclosedown@kent.gov.uk) | 03000 42 14 47

### P11D – Income Benefits in Kind or PAYE Settlement Agreement

Mark Johnson | [Mark.Johnson@kent.gov.uk](mailto:Mark.Johnson@kent.gov.uk)

03000 42 14 47

### Lease Agreements, Temporary Staff over £50k & KCC Interests in Other Organisations

Su Martin | [Su.Martin@kent.gov.uk](mailto:Su.Martin@kent.gov.uk)

Louise Shakespeare | [Louise.Shakespeare@kent.gov.uk](mailto:Louise.Shakespeare@kent.gov.uk)

03000 42 14 47

## Submitting the Forms

Once the forms have been completed, please save them in Excel format (Not PDF) and email a copy to [CATclosedown@kent.gov.uk](mailto:CATclosedown@kent.gov.uk)

The forms must be emailed by the Authorising Officer.

Please include the DFE Number and School Name in the Subject line of the email

**Please retain a copy for your records.**

For any further guidance please contact the Chief Accountant's Team:

03000 42 14 47

[CATclosedown@kent.gov.uk](mailto:CATclosedown@kent.gov.uk)

**Forms must be returned before Friday 23rd February 2024**

## Completing the Form

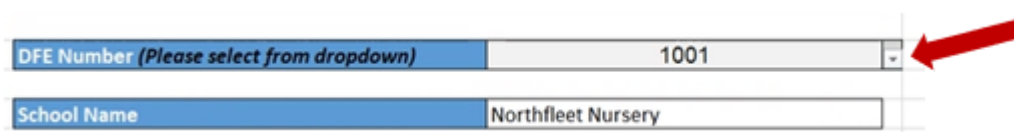
There are forms for reporting tax and heritage assets and forms for reporting leases. The forms are Excel workbooks. The tax form contains sheets for reporting contact details, income tax benefits in kind, salaries over £50k, and heritage assets. The leases form contains sheets for reporting contact details and up to five leases.

You must complete each sheet in the Tax workbook. If you do not have anything to report you must select the Nil Return or Other Provider option on the relevant sheet(s).

If you are submitting a nil return on the leases form, select the nil return option on the Contact Details tab.

## Contact Details

Select the last four digits of the school DfE number from the drop-down list. The school's name will default into the form.



The screenshot shows a form with two fields. The first field is a dropdown menu labeled "DFE Number (Please select from dropdown)" with the value "1001" selected. A red arrow points to the dropdown arrow. The second field is a text box labeled "School Name" with the value "Northfleet Nursery" entered.

Enter the name of the payroll provider, the authorising officer, and the telephone number and email address that we should use if we need to contact you.

If you use **Capita** for payroll, please specify which one, as there are several Capita business support services. E.g., Capita HR, Capita Business, Capita Payroll etc

## 1 Income Tax Benefits in Kind

Only Schools where the Payroll Provider is **Capita Trent** or **SPS Intepay** need to report Income Tax Benefits in Kind on this form.

**If you have nothing to report, select NIL RETURN or Other Provider from the drop-down list.**

### **Information**

There is a statutory requirement for Kent County Council to make a return to HM Revenue & Customs of all benefits in kind provided for employees together with details of expenses reimbursed.

The following Income Tax Benefits in Kind guidance is available on [Kelsi](#) :

- E1 Benefits in Kind – Living accommodation
- E2 Benefits in Kind – Taxation of telephone charges
- E3 Benefits in Kind – Clothing
- E4 Benefits in Kind – KCC dispensation
- E5 Benefits in Kind – Taxation of mobile phones
- E6 Benefits in Kind – Taxation of broadband internet access
- E7 Benefits in Kind – Computers loaned to employees for home use
- E8 Benefits in Kind – Relocation expenses
- F1 Income Tax Benefits-in-Kind form

## Completing the Benefits in Kind page

You must complete the following fields: -

- Name of the Recipient
- National Insurance Number
- Short description of the benefit
- Value of the benefit in 2023/24
- If the benefit was not provided for the whole year, enter the date first supplied and/or date ceased.

## Benefits in Kind – What to include:

### 1. The following items **MUST** be included:

- Medical Insurance for staff provided directly by the school
- Living Accommodation (Appendix E1)
- Assets used at home
- Assets transferred to an employee
- Independent Child Care Facilities - paid by the school
- Child Care Vouchers not deducted from taxed pay but taken as a salary sacrifice and not part of the KCC Childcare Voucher Salary Sacrifice Scheme.
- Clothing that is neither protective nor has a visible logo (Appendix E3)  
*(list continues overleaf)*
- Gifts. (A leaving gift is regarded as a reward for services and must be declared as a benefit)
- Awards from suggestion schemes, unless formally approved by HM Revenue & Customs
- Relocation Expenses - unless they are eligible expenses
- Vouchers exchangeable for goods or services
- Use of County Owned Cars where private use is permitted. If the car is hired from Kent Fleet then only the registration number, total business miles and any contributions towards private use need be returned. If hired from an external supplier the list price, make and model, registration date, type of fuel and level of CO2 emissions will also need to be returned
- Payment for fuel in a KCC vehicle which includes a private journey. If home to office mileage is reimbursed for a lease car holder this is payment for fuel

- The benefit for mobile phones was abolished from 6th April 1999, but a tax liability may still arise (Appendix E5)
- Private Telephone Calls – Reimbursement, employee the subscriber (Appendix E2)

**2. The following items should only be included where the correct procedure has NOT been followed and they have NOT been reimbursed through Capita Trent/SPS Intepay Payroll Services.**

- Telephone Rentals – only line or employee the subscriber (Appendix E2)
- Round sum allowances
- Gratuities

## **Benefits in Kind – What NOT to include**

**1. The following items do NOT need to be included:**

- Business Telephone Calls – Reimbursement
- Private Telephone Calls - School the subscriber, where repaid in full (Appendix E2)
- Eye Tests and reimbursement of Glasses - where required for VDU use
- Accommodation - where necessary for the proper performance of the duties, or is provided for the better performance of the employee's duties and is one of the kinds which it is customary for employers to provide to employees (Appendix E1)
- Meals to Staff – in a canteen, providing it is available to all
- Free School Meals – where the meal is the “benefit” for supervising students at lunchtime and it is open to all staff
- Crèche Facilities - where provided by the school and meeting certain conditions
- Car Parking - facilities at or near your place of work
- Training Courses - that are relevant to the employment
- Mobile Phones (Appendix E5)
- Telephone Rentals – second line for business use only (Appendix E2)

**2. You can exclude all items recorded centrally as details will be provided directly to HM Revenue & Customs:**

- Child Care Vouchers paid under the KCC Childcare Voucher Salary Sacrifice Scheme
- Medical Insurance - for Senior Staff via Senior Officers Medical Scheme
- The profit element of Essential and Casual car user's mileage
- Any beneficial car loans or car loans written off

**3. The following items have KCC dispensation so do not need to be reported, but you MUST maintain accurate records on them:**

- Corporate Clothing (including Laundering) - that carries a distinctive logo or is made of distinctively patterned material, such that the wearer can be easily identified as a member of the Council's staff (Appendix E3)
- Protective Clothing (including Laundering) - that is worn only at work (Appendix E3)
- Discount Cards - benefits from using the Value Plus Card

- School Trips – where staff go in a professional capacity to supervise/instruct students and staff/student ratio remains reasonable
- Business Entertainment (Appendix E4)
- Working Lunches (Appendix E4)
- Use of KCC Equipment (Appendix E4)
- Books and Equipment – Reimbursement (Appendix E4)

### Information for Schools who do NOT use Capita Trent / SPS Intepay

Select Other Provider from the drop down list.

Details of any taxable benefits provided to staff must be returned to HM Revenue & Customs on form P11D. Copies of the form are available either on the HM Revenue & Customs website [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or from your local tax office.

You should complete the P11D form in full or ask your payroll provider to complete it, and abide by the deadlines given by them and HM Revenue & Customs. You should report all benefits unless covered by the school's dispensation or included in legislation.

For full details on whether benefits should be included on the P11D, see the HMRC website: <https://www.gov.uk/expenses-and-benefits-a-to-z>

**Please note: failure to submit this return may result in a penalty being imposed by HM Revenue & Customs.**

## 2. Employees Earning over £50,000

**All Schools must complete this form.**

**If you have nothing to report a NIL Return is required.**

It is a statutory requirement of the Accounts and Audit Regulations 1996, that Kent County Council must disclose all staff salaries over £50,000 in the Financial Year.

### Completing the Employees Earning over £50k page of the form

Remuneration includes:

- All sums paid to/received by the employee
- Non-taxable termination payments
- Redundancy Payments
- Pay In-Lieu of Notice
- Expense Allowances Chargeable to Tax - for example: the profit element of car allowances
- The Money Value of Benefits in Kind



## Salary Calculation

Use the gross salary figures (before any tax/NI deductions). It is the total for the financial year (01 Apr - 31 Mar)

If a salary increase was made at the start of the academic year, you will need to calculate the correct figure for the financial year. Please see the example below:

Example: J. Bloggs Salary

Salary 1 April – 31 August: £50,000

Salary 1 September - 31 March: £55,000

So, the salary has been £50,000 for 5 months and £55,000 for 7 months of the financial year.

The calculation to work out the average over the 12 months is as follows:

$$\begin{array}{rcl} (£50,000 / 12 \text{ months}) \times 5 \text{ months} & = & 20,833 \\ (£55,000 / 12 \text{ months}) \times 7 \text{ months} & = & 32,083 \\ \text{Total salary for financial year} & = & 52,916 \end{array}$$

## 3 Heritage Assets

### If you have nothing to report a NIL RETURN is required

Heritage Assets are defined as "assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture."

Examples include:

- Significant pieces / collections of artworks including paintings, sculptures & ceramics
- Significant archaeological / historical artefacts
- Historical monuments within the school site
- Historical documents / archive material

There are some specific circumstances which you may think of but would not be classed as heritage assets & therefore we do not need to know about:

- If the school building itself is a historic/ listed building this can be ignored as the school is classified as an operational asset
- If your school field happens to be on an archaeological site but the site is not maintained as such
- If you happen to have insignificant historical / artistic / archaeological items which are not publicised / readily accessible / preserved for their contribution to knowledge or culture.

If you think you have any heritage assets, please provide the following information:

- 1) Description of the asset / collection

- 2) Value if known (along with who provided the valuation, and date of valuation). This can be an insurance valuation. Please provide a copy of the valuation.
- 3) Date of acquisition
- 4) Details of who has access to the asset / where the asset is kept
- 5) What records are kept of the asset

## Lease Agreement Information

All Schools **MUST** complete this form.

If you have nothing to report a **NIL RETURN** is required.

It is a statutory requirement for all leases to be reviewed to determine whether, under International Financial Reporting Standards framework (IFRS) they fit the definitions of operating leases or finance leases.

The leases return must be completed for **ALL LEASES** that you currently have, regardless of whether they have been reported in previous years.

We also require **an electronic copy of each current lease agreement.**

Examples of leases include photocopiers, IT or telephone systems, franking machines, land, and buildings, etc.

Our auditors will need to see evidence that all leases have been examined and reviewed.

All schools **MUST** submit a return. **Details of Commercial Services leases must be included.**