

Annex B: Additional guidance on the submission of specific types of reportable event

This table is designed to provide additional explanatory advice to providers on the information which is likely to be relevant when reporting different types of event. As necessary, on receipt of the submission of a reportable event, the OfS may request additional information from the provider relating to the event.

Providers should always refer to the regulatory framework* (in particular, paragraph 494) and the advice set out in the main part of this document** when determining whether to submit a reportable event.

* Regulatory framework: www.officeforstudents.org.uk/advice-and-guidance/regulation/the-regulatory-framework-for-higher-education-in-england/

** Regulatory advice on reportable events (main document): www.officeforstudents.org.uk/publications/regulatory-advice-16-reportable-events/

Event	Information required for submission of a reportable event to the OfS portal
Information published on the OfS's Register	
Request a change to the Register	<p>Details of the change you wish to make.</p> <p>Please explain why you wish to make this change.</p> <p>Please supply any supporting documents (e.g. if a further education college has a change of legal name, it needs a formal letter of approval from DfE).</p>
Report an inaccuracy in the Register	<p>Details of the inaccuracy.</p> <p>What is the source of the inaccuracy? (if known)</p> <p>What brought the inaccuracy to your attention?</p> <p>Please supply any supporting documents (e.g. if there is an inaccuracy in the provider's address, please provide evidence of the correct address).</p>

Event**Information required for submission of a reportable event to the OfS portal****Accountable officer or chair of governing body change****Request a change of accountable officer**

Details of the new permanent or interim accountable officer and the date(s) of their appointment.

Report a change of the chair of the governing body

Details of the new permanent or interim chair and the date(s) of their appointment.

Financial events**A material change in actual or forecast financial performance or position**

Please provide updated financial and student number forecast tables and a commentary to explain the changes and, if the change is adverse, any mitigating actions that you are taking to address the changes.

A material change in gearing

Please provide updated financial and student number forecast tables and a commentary to explain the changes and, if the change is adverse, any mitigating actions that you are taking to address the changes.

Where the change was included in the most recent financial and student number forecast tables submitted to the OfS, please state that this is the case – no further information may be needed.

Where you are reporting an increase in gearing and the change was not included in the most recent financial and student number forecast tables submitted to the OfS, please provide details of the financial commitments (type of financial commitment, amount, lender, interest rate and repayment period), and the impact of the financial commitment on the provider's financial viability and sustainability.

Where you are reporting a decrease in gearing, please confirm whether this decrease was included in the most recent financial and student number forecast tables submitted to the OfS. No further information is needed where it was included. Where it was not included, please explain the reason for, and source funds for, repayment and the impact on the provider's financial viability and sustainability.

Event	Information required for submission of a reportable event to the OfS portal
A material change in student numbers that was not included in your financial forecasts	Please provide updated financial and student number forecast tables and a commentary to explain the change and, if the change is adverse, any mitigating actions that you are taking to address the change.
The sale of significant assets	Please provide updated financial and student number forecast tables and a commentary to explain the implications of the sale and, if the sale results in an adverse change, any mitigating actions that you are taking to address this.
A significant redundancy programme	Please provide updated financial and student number forecast tables and a commentary to explain the implications of the redundancy programme and, if this is adverse, any mitigating actions that you are taking to address this.
The withdrawal of a legally binding obligation of financial support	Please explain the reason for the withdrawal and the impact of this on the provider's financial viability and sustainability.
A material adverse change in the financial position or standing of the counterparty for a legally binding obligation of financial support	Please explain the material change, the reasons for this, and its impact on the provider's financial viability and sustainability.
Any other material event with possible implications for financial viability or sustainability	<p>Nature of the event (e.g. legal action)</p> <p>Why has the event happened and what are you doing to avoid a similar event occurring in the future?</p> <p>What is the impact of the event, and what action are you taking in response?</p> <p>Please provide updated financial and student number forecast tables and a commentary to explain the impact on the provider's financial viability or sustainability.</p>

Event**Information required for submission of a reportable event to the OfS portal****Management and governance events****A suspected or actual fraud or financial irregularity**

Nature of the fraud (e.g. theft of equipment)

Value of fraud

Date of fraud

Who committed the fraud? If committed by a member of staff, what is their role and area of work?

Who has the fraud been reported to within the provider (e.g. Chair of governing body) and externally (e.g. police)?

Action taken following the fraud

How will the provider mitigate the risk of further fraud?

A material failure of your internal control arrangements

Nature of the failure

Why has the failure happened and what are you doing to prevent a similar failure occurring in the future?

Impact of the failure

Who has the failure been reported to within the provider (e.g. Chair of governing body) and externally (e.g. external auditor)?

Action taken by the provider

Any other material event or circumstance with possible implications for the adequacy or effectiveness of your management and governance arrangements

Nature of the event

Impact of the event

Who has the failure been reported to within the provider (e.g. Chair of governing body) and externally (e.g. internal auditor)?

Action taken by the provider

Event**Information required for submission of a reportable event to the OfS portal****Implementation of your student protection plan****You will cease to provide higher education**

Why has the decision been made?
 When does this change take effect?
 How many students will be affected?
 What steps are being taken to preserve continuation of study for students? Comment in relation to your student protection plan.
 Describe the financial impact on the provider. Please provide updated financial and student number forecast tables and a commentary to explain the changes.

You will close a campus, location, department or subject area

What is being closed? (i.e. campus, location, department or subject)
 Why has the decision been made?
 When does this change take effect?
 If this event relates to courses delivered with a partner provider, with which provider are the affected students registered?
 How many students will be affected? How does this number relate to the total higher education student population?
 What steps are being taken to preserve continuation of study for students? Comment in relation to your student protection plan.
 Describe the financial impact on the provider. Please provide updated financial and student number forecast tables and a supporting commentary to explain the changes where the financial impact is considered material.

Event**Information required for submission of a reportable event to the OfS portal****You will close several courses**

Which courses are being closed?

Why has the decision been made?

When does this change take effect?

If this event relates to courses delivered with a partner provider, with which provider are the affected students registered?

How many students will be affected? How does this number relate to the total higher education student population?

What steps are being taken to preserve continuation of study for students? Comment in relation to your student protection plan.

Describe the financial impact on the provider. Please provide updated financial and student number forecast tables and a supporting commentary to explain the changes where the financial impact is considered material.

You will no longer offer one or more modes of study

Which mode of study is no longer being offered?

Why has the decision been made?

When does this change take effect?

If this event relates to courses delivered with a partner provider, with which provider are the affected students registered?

How many students will be affected? How does this number relate to the total higher education student population?

What steps are being taken to preserve continuation of study for students? Comment in relation to your student protection plan.

Event	Information required for submission of a reportable event to the OfS portal
	<p>Describe the financial impact on the provider. Please provide updated financial and student number forecast tables and a supporting commentary to explain the changes where the financial impact is considered material.</p>
<p>A validating or subcontracting partner has withdrawn</p>	<p>What type of partnership arrangement has been withdrawn? (i.e. a validated or subcontractual arrangement)</p> <p>Why has your partner withdrawn from the arrangement?</p> <p>Are any other providers involved?</p> <p>When do these changes take effect?</p> <p>Is it anticipated that the changes will have a financial impact?</p> <p>How many students will be affected? How does this number relate to the total higher education student population?</p> <p>What steps are being taken to preserve continuation of study for students? Comment in relation to your student protection plan.</p> <p>As a result of this event, is the provider making any material changes to its business? E.g. relocation, campus closure, changes to staffing which may affect management and governance arrangements?</p> <p>Describe the financial impact on the provider. Please provide updated financial and student number forecast tables and a supporting commentary to explain the changes where the financial impact is considered material.</p>

Event	Information required for submission of a reportable event to the OfS portal
Action taken by legal or other regulatory bodies	
Legal or court action	<p>The identity of the individual or organisation taking action against the provider, and the relationship of this individual or organisation to the provider.</p> <p>The nature of the action that is being taken and the reasons for the action.</p> <p>Where the action has now been resolved:</p> <ul style="list-style-type: none"> • The outcome of the action • The impact of the outcome on the provider’s current or future financial position • The impact of the outcome on the provider’s students • Any actions the provider is taking as a result of the outcome of the action. <p>Where the action has not yet been resolved:</p> <ul style="list-style-type: none"> • Your current estimate of the likely timetable for the action to be resolved • The date on which you expect more information about the status or conclusion of the action to be available • Your current estimate of the likely financial impact of the action • Your current estimate of the likely impact of the action for the provider’s students • Any other material impact of the action on the provider’s ability to satisfy its ongoing conditions of registration. <p>Any other information relating to the action that a reasonable regulator in the OfS’s position could regard as material to any of the matters that it regulates.</p>

Event	Information required for submission of a reportable event to the OfS portal
<p>An investigation or sanction by a regulatory body</p>	<p>The identity of the body taking action against the provider, and the relationship of this body to the provider.</p> <p>The nature of the action that is being taken and the reasons for the action.</p> <p>Where the action has now been resolved:</p> <ul style="list-style-type: none"> • The outcome of the action • The impact of the outcome on the provider's current or future financial position • The impact of the outcome on the provider's students • Any actions the provider is taking as a result of the outcome of the action. <p>Where the action has not yet been resolved:</p> <ul style="list-style-type: none"> • Your current estimate of the likely timetable for the action to be resolved • The date on which you expect more information about the status or conclusion of the action to be available • Your current estimate of the likely financial impact of the action • Your current estimate of the likely impact of the action for the provider's students • Any other material impact of the action on the provider's ability to satisfy its ongoing conditions of registration. <p>Any other information relating to the action that a reasonable regulator in the OfS's position could regard as material to any of the matters that it regulates.</p>

Event	Information required for submission of a reportable event to the OfS portal
<p>The loss of accreditation from a Professional, Statutory or Regulatory Body (PSRB)</p>	<p>The identity of the Professional, Statutory or Regulatory Body (PSRB) which is withdrawing accreditation from the provider.</p> <p>The reasons for the withdrawal.</p> <p>Where the withdrawal has now taken place:</p> <ul style="list-style-type: none"> • The impact of the outcome on the provider's current or future financial position • The impact of the outcome on the provider's students • Any actions the provider is taking as a result of the outcome of the action. <p>Where the action has not yet been completed:</p> <ul style="list-style-type: none"> • Your current estimate of the likely timetable for the withdrawal to come into effect • The date on which you expect more information about the status or conclusion of the action to be available • Your current estimate of the likely financial impact of the withdrawal • Your current estimate of the likely impact of the action for the provider's students • Any other material impact of the action on the provider's ability to satisfy its ongoing conditions of registration. <p>Any other information relating to the action that a reasonable regulator in the OfS's position could regard as material to any of the matters that it regulates.</p>

Event**Information required for submission of a reportable event to the OfS portal****Partnership arrangements****A validation or subcontractual arrangement is ending**

What type of arrangement is ending? (i.e. a validated or subcontractual arrangement)

Why is the arrangement ending?

Which other providers are involved?

When do these changes take effect?

How many students will be affected? How does this number relate to the total higher education student population?

What steps are being taken to preserve continuation of study for students? Comment in relation to your student protection plan.

Is it anticipated that the changes will have a financial impact?

As a result of this event, is the provider making any material changes to its business? (e.g. relocation, campus closure, changes to staffing which may affect management and governance arrangements)

A change to a validation or subcontractual arrangement

What type of change is happening to your existing arrangement? (For example, but not limited to, change of name of partner organisation, change of location of partner institution)

Why is the change taking place?

Which other providers are involved?

When do these changes take effect?

How many students will be affected? How does this number relate to the total higher education student population?

What steps are being taken to preserve continuation of study for students (if this is relevant)? Comment in relation to your student protection plan.

Is it anticipated that the changes will have a financial impact?

Event	Information required for submission of a reportable event to the OfS portal
	As a result of this event, is the provider making any material changes to its business? (e.g. relocation, campus closure, changes to staffing which may affect management and governance arrangements)
Any new validation or subcontractual arrangements	<p>What type of arrangement this is? (i.e. a validated or subcontractual arrangement)</p> <p>What is the reason for the new arrangement?</p> <p>Which other providers are involved?</p> <p>When will this change take effect?</p> <p>Is it anticipated that the changes will have a financial impact?</p> <p>As a result of this event, is the provider making any material changes to its business? (e.g. relocation, campus closure, changes to staffing which may affect management and governance arrangements)</p>

Event**Information required for submission of a reportable event to the OfS portal****Change of ownership, control, legal form or structure****A merger of the provider with another entity**

What is the reason for the merger?

Who is the merger partner? Who are the key individuals in the merger partner? (e.g. shareholders, directors)

What type of merger is it? (e.g. is one party dissolving and transferring into the other, or are both parties dissolving and creating a new entity?)

Will the merger result in a change in management and governance arrangements of the provider? If so, how are you ensuring you will continue to uphold the public interest governance principles?

Will the merger affect any deed or other commitment that you are relying on to continue to meet your conditions of registration?

How will the merger affect the provider's financial viability and sustainability?

Does your student protection plan need updating? If so, please provide an updated plan for the OfS to consider for approval.

An acquisition by the provider of another entity

Which entity is the provider acquiring?

Will the acquisition result in a change in management and governance arrangements of the provider? If so, how are you ensuring you will continue to uphold the public interest governance principles?

Will the acquisition affect any deed or other commitment that you are relying on to continue to meet your conditions of registration?

How will the acquisition affect your financial viability and sustainability?

Does your student protection plan need updating? If so, please provide an updated plan for the OfS to consider for approval.

Event	Information required for submission of a reportable event to the OfS portal
<p>A sale of the provider itself, a part of the provider, or its parent</p>	<p>What is being sold?</p> <p>Who is the buyer?</p> <p>Who are the key people in the new owner? (e.g. shareholders, directors)</p> <p>Why has the sale occurred?</p> <p>How was it funded?</p> <p>What are the implications for the provider's:</p> <ul style="list-style-type: none"> • corporate structure? • business model? • financial plans? • corporate governance arrangements? • academic governance arrangements? • student protection plan?
<p>A change of ownership of the provider that is not the result of a sale</p> <p>The OfS is principally, but not exclusively, concerned with situations where 50 per cent or more in the shareholding of the registered provider (or the closest equivalent, where the provider is not limited by shares) are, or may be, in common ownership.¹</p>	<p>What is the nature of the change of ownership?</p> <p>Why is it taking place?</p> <p>Who are the key individuals in the change? (e.g. shareholders, directors)</p> <p>Will the change result in a change in management and governance arrangements of the provider? If so, how are you ensuring you will continue to uphold the public interest governance principles?</p> <p>Will the change affect any deed or other commitment that you are relying on to continue to meet your conditions of registration?</p> <p>How will the change affect your financial viability and sustainability?</p>

¹ Further information about a change of ownership can be found in the full text of the regulatory framework, paragraph 494b.

Event**Information required for submission of a reportable event to the OfS portal****A change of control**

'Control' has the meaning given by section 1124 of the Corporation Tax Act 2010, and 'change of control' means a change in control so defined. Where two or more entities or individuals, by agreement or practice, exercise their rights in a co-ordinated way, with the result that they together have control so defined, each will be treated as having control of the provider. A provider is required to notify the OfS of any change in the individual(s) or entity/ies who have control of the provider.²

What is the nature of the change of control?
 Why is it taking place?
 Who are the key individuals in the change? (e.g. shareholders, directors)
 Will the change result in a change in management and governance arrangements of the provider? If so, how are you ensuring you will continue to uphold the public interest governance principles?
 Will the change affect any deed or other commitment that you are relying on to continue to meet your conditions of registration?
 How will the change affect your financial viability and sustainability?
 Does your student protection plan need updating? If so, please provide an updated plan for OfS to consider for approval.

A new campus

Is the new campus permanent or temporary?
 Has the new property been purchased or leased?
 Intended dates of the move and arrangements for student transfer.
 Does the planned change require any part of your student protection plan to be implemented? If so, please provide information about this in line with the requirements of condition C3.
 Describe the financial impact on the provider. Please provide updated financial and student number forecast tables and a supporting commentary to explain the changes where the financial impact is considered material.

² Further information about change of control can be found in the full text of the regulatory framework, paragraph 494c.

Event	Information required for submission of a reportable event to the OfS portal
A material change in the provider's business model	<p>What is the nature of the change of business model?</p> <p>Why are you making this change?</p> <p>Please provide updated financial and student number forecast tables and a commentary to explain the impact of the changes on the provider's financial viability and sustainability.</p> <p>Does the planned change require any part of your student protection plan to be implemented? If so, please provide information about this in line with the requirements of condition C3.</p>
A change in the provider's legal status, or a structural change	<p>What is the nature of the change of legal status or structure?</p> <p>Why is it taking place?</p> <p>Will the change result in a change in management and governance arrangements of the provider? If so, how are you ensuring you will continue to satisfy ongoing conditions E1 and E2?</p> <p>Will the change affect any deed or other commitment on which you are relying to continue to satisfy your conditions of registration?</p> <p>How will the change affect the provider's financial viability and sustainability?</p> <p>Does your student protection plan need updating? If so, please provide an updated plan for the OfS to consider for approval.</p>
Any other material event or circumstance	
Report any other material event	Describe the material event and the impact that it has on the provider.