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To be reviewed by:	<i>Business Manager</i>
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Version:	<i>FINAL</i>
Dissemination: Teams policy folder KES website Other	<i>Tick as appropriate: ✓ ✓ ✓ KES All Staff Team</i>
Next review:	<i>May 2025</i>



King Edward VI School Lichfield Charging and Remission Policy

1. Introduction

Under the terms of the Education Reform Act 1988, the Governing Body is required to formulate and publish its policy on charging and remissions. The essence of this policy is that, whilst the school will as far as possible recover legitimate costs, no student shall be deprived of the opportunity to take part in the programme offered by the school if financial constraints make payment of a voluntary contribution difficult. The Governing Body wishes to promote the widest range of opportunities and activities within its delegated funding, and to ensure that all students are able to participate.

2. Policy

- 2.1 A charge will be made for all board and lodging costs on residential visits, except where students are entitled by law to remission of such charges. A charge may also be made to offset the cost of supply teachers engaged to cover staff accompanying a residential visit.
- 2.2 A charge will normally be made for activities, wholly or largely outside school hours, which are not requirements of:
 - a) The National Curriculum or
 - b) Statutory religious education or
 - c) A prescribed public examination.
- 2.3 There will be no charge for an activity which is deemed essential in curricular terms, although charges will be made for board and lodging, where appropriate and voluntary contributions may be sought.
- 2.4 No charge will be made for examination entries provided that:
 - a) The examination follows a course of study at the school in the academic year in which the examination is taken and

- b) The student has completed satisfactorily the requirements of the examination, and has attended for the examination at the designated time and place and
- c) The student is taking the paper(s) or module(s) for the first time. The entry fee, plus a small administration fee, will be payable for resits.

2.5 No charges will be made in respect of any of the courses of study offered by the school as part of its curriculum, except where parents have indicated in advance their willingness to pay for materials or purchase a product arising from a course.

2.6 Parents/guardians whose children are registered as Pupil premium may be entitled to remission of charges. Requests are made by submitting the form on our website.

The Headteacher and governors also have discretion to remit charges in cases of individual hardship or other exceptional circumstances.

2.7 Parents/guardians will be asked to make contributions on a voluntary basis for certain school activities, both in or out of school time, where compulsory charges cannot be made. This will assist the school in its aim of providing as wide a range of educational opportunity as possible. If sufficient voluntary contributions are not forthcoming, the activity may not take place.

2.8 The school will seek to recover the full cost of damage to, or loss of, school property whether caused wilfully or by the negligence of students.

2.9 Wherever a charge is made or a voluntary contribution requested, the amount will not exceed the anticipated full true cost of the activity, product or service.

Where the final cost of a trip is lower than anticipated, a refund of £5 per head will be offered as a refund for trips costing less than £150. If the final cost of a trip costing more than £150 is less than anticipated, a refund of up to £10 per head will be offered.

2.10 In order to reduce the impact of its charging policy on parents, the school encourages parents to support its Trust Fund or to make an annual contribution to the school fund. It also welcomes general fund-raising on behalf of the school (for example by the P.T.A.) and appropriate forms of sponsorship by outside bodies or individuals.

2.11 The governors wish to encourage the take up of instrumental music tuition at the school and may decide not to pass on to parents the full cost of the tuition provided by Staffordshire Performing Arts or any other provider. The charge, subject to the provisions of paragraphs 3.3 and 3.5 above, will be reviewed annually by governors, taking into consideration the level and demands on the school's budget share for that year.

SCALE OF CHARGES

A. Instrumental Music tuition

1. Charges are levied per term in advance at the rate of £100.00 per term or £300.00 per annum (for the school year 2023/24).

2. A separate charge is levied by the LA for the hire of instruments and collected direct by them.

B. Photocopying and binding

See Reprographics Charging Plan (Reprographics Department).

C. Examination re-takes

Students will be charged for the full cost of re-takes of examinations previously taken and a small administration fee may also be charged. In addition, in exceptional circumstances, if an individual invigilator is required, this charge may also be levied.

D. Access to individual data

The school may charge parents or staff the actual costs incurred in providing copies of data held.

E. School subscriptions

For many years the school has asked for a voluntary contribution towards extra activities that could not be provided without funding from sources beyond the LA.

Parents of students will be asked to make a voluntary contribution of £15 for each of the first two children. We will not expect contributions where family circumstances make such a contribution difficult.

The school is able to claim back income tax on those donations parents make under the terms of Gift Aid, amounting to 25% for standard rate tax payers.

VAT IMPLICATIONS

Income

Sales of classroom products

Taxable if sold to parents, or at more than cost. Non-taxable if sold to students at cost or below

Sales of educational materials, e.g. stationery, musical instruments, calculators

These are non-taxable, only if they are "incidental to the provision of education forming part of the normal school curriculum and required for regular classroom use", i.e.

- a) portable to school
- b) required for weekly use
- c) sold to LA students
- d) sold in class
- e) sold at or below cost

If any of the above criteria do not apply, the School Fund could be used to purchase goods inclusive of VAT, but VAT would not be levied on income from sales as long as the School Fund did not need to be registered for VAT.

Photo-copying

Income from curriculum photo-copying done in the LRC is not subject to VAT. However, private photo-copying is subject to VAT.

School uniforms and games kit

These are not dealt with through the School's delegated budget, only in exceptional circumstances. If dealt with via the School Fund, although VAT will be charged on adult clothes by the supplier, VAT will not be levied on the sales (but the fund must not breach the registration threshold - see below).

Supplies to non- LA establishments

Any supply of goods or services to non- LA educational establishments are subject to VAT at the standard rate, unless specifically exempted.

The supply of education and training however, is exempt and any mentoring service we would provide would also be exempt.

Teacher secondments

If seconded to an outside body other than an Exam Board or to another LA, VAT must be charged at the standard rate.

Lettings

Charges for halls, classrooms are normally exempt from VAT.

Catering facilities are standard rated for VAT.

Examination fees

If the school makes a charge on a student for entering an exam, VAT is not chargeable.

Damage to school property

Contributions towards the repair/replacement of school property are not subject to VAT.

Other income

The following sources of income are standard rated for VAT, and must be paid if the beneficiary is registered for VAT:

i.e. Private photocopying and private telephone calls

Admission fees for school plays, discos, concerts and sports events. To avoid VAT, these activities should be run through the School Budget and a reimbursement done from School Fund less the VAT (subject to the VAT registration limit not being exceeded).

Catering in-house

Food to students is not subject to VAT, but food to staff and visitors is, if it can be identified separately.

- If meals are provided to adults separately from students then VAT is levied.

Donations to the school

Donors wishing to purchase items for the school may save the VAT element by allowing the school to raise an order for the item. The school must then pay the invoice. The donor should then give the school the VAT exclusive amount which must then be banked against the relevant expenditure code from which the original order was placed.

Donations of money or sponsorship will not be liable for VAT as long as the donor receives no more benefit from their contribution than a simple acknowledgement.

As far as donations of equipment for use or resale are concerned, the donor (if registered for VAT) is liable to pay VAT on the market value of the goods at the time of donation. To avoid this, the school could either pay a nominal price for the goods, the VAT element of which would be reclaimed, or the donation could be to the School's Trust Fund as a registered charity.

If the school sells any equipment, VAT must be added to the price. However, LA schools purchasing the equipment would be able to reclaim the VAT. Alternatively, the donation of the equipment for resale should be to the School's Trust Fund, which would not be subject to VAT on income.

Position of School Fund

The School Fund (or aggregated non-LA funds) need not be registered for VAT as long as its annual turnover of VATable sales does not exceed £45,000. This means that although it will not have to levy VAT on its sources of income, it will have to pay VAT on its purchases.

School Fund is defined as "all funds controlled by the establishment or members of staff of the establishment on behalf of the establishment".

VATable sales = gross income from all sources in past 12 months
MINUS all donations (provided donor received no benefit)
MINUS all income from trips where the charge is the same as that paid to a commercial tour organiser

Gross income will include admissions to school play, sales of products, services through vending machines, commission on school photographs.

It is essential that a close watch is kept on the turnover of the combined school fund accounts as failure to register within 30 days incurs heavy penalties.

The Parents Teachers Association (PTA)

This is considered a separate body, and its position regarding VAT is the same as that of the School Fund. VATable sales may include income from refreshments sold at fetes, jumble sales etc.

The Trust Fund: Direct tax and VAT position

As a recognised charity, the Trust Fund is exempt from tax on its income and gains, but would be liable for tax on any 'trading income' e.g. from firework displays only if such events were in competition with other traders and were regular events. Any purchases it makes itself would be liable for VAT, and therefore it should make financial donations to the school.

SUMMARY OF USER ACCOUNTS IN THE SCHOOL FUND

A. School Societies Fund

Income

School subscriptions if applicable: £15 p.a.

Expenditure

All PE affiliations; coaches to matches; dance workshops; referees; refreshments at matches; sports hall hire; all-weather pitch hire; Lichfield relay; Geography Association fee; house competitions.

Damage to uniform/property; lost watches/bags etc;

Occasional payments for pictures, photographs etc.

Surplus of income over expenditure, if any, is transferred to the Trust Fund.

B. House Account

Income

Bank interest from the consolidated non-public funds accounts;

Commission from sales of photographs.

Expenditure

Hospitality

C. Fund for Students – not part of School Fund

Income

-SCC Endowment (requests by Governors); Endowment originally transferred to the school in May 2000 so no longer receive income

- COIF income units which currently amount to over £106,000 are not available to spend according to the constitution written up at the time – the Fund generates income twice yearly and this money goes into the school fund. School receives an annual statement of valuation

The PTA - donations for prizes.

Expenditure

Book tokens for prize giving; student aid for uniform; student aid for visits and activities; purchase of ties; insurance of trophies, presentation evening gifts.

D. Charities Account

Income

Collections from students.

Expenditure

Donations to chosen charities.

E. Holding Account

An 'in and out' account which may sometimes hold money pending allocation to a different account.

POLICY ON ADULT MEALS

Staff may claim a free school meal on those occasions when they are undertaking a lunchtime duty. If not on duty, staff are expected to use ParentPay to purchase their meals.



KING EDWARD VI SCHOOL – SCHOOL AND FIELDS

LETTINGS CHARGES FROM 1 SEPTEMBER 2024

- (a) Hall
Gymnasium £25-00 per hour or part thereof
(includes access to toilets)
- (b) Dining Annexe £18-00 per hour or part thereof
(area at the back of the hall)
- (c) Classroom £17.00 per hour or part thereof
- (d) Meeting Room £25-00 per hour or part thereof
- (e) Bader Field/Johnson Field £27-50 per hour or part thereof
- (f) A commercial rate of 25% will be added to lets from commercial hirers.
- (g) Additional charges will be levied, through negotiation, if use of specialist equipment is required
- (h) Additional costs may be incurred if a letting requires additional cleaning, catering, parking or site team assistance. This will be discussed on application.
- (i) Separate quotes are available on request should any hirer wish to combine usage. Eg Special events

PLEASE NOTE:

1. During the week i.e. Monday to Friday, hours of letting should fall between 5.00pm and 10.00pm.
2. Weekend lettings may be subject to an additional premium of 20% above the standard letting fee.
3. The school may waive a percentage of payment by discretion in the event of major inconvenience to the clients, e.g. removal and return of examination desks will merit a reduction of 50% of one hour per facility.

Ratified by Governors May 2024
Charges to be reviewed May 2025



KING EDWARD VI SCHOOL – SPORTS CENTRE

LETTINGS CHARGES FROM 1 SEPTEMBER 2024

- (a) Sports Hall £10.50 per court per hour or part thereof – if commercial let then £15.75 per hour
- (b) Synthetic Pitch £34.50 per pitch per hour or part thereof – if commercial let then £38.75 per hour
- (c) Squash Court £10.00 per court per 45 minutes or part thereof
- (d) Activity Room £17.00 per hour for the whole room
- (e) Tennis Courts £9.75 per court per hour or part thereof (April – July only)
- (f) Netball Courts £13.00 per court per hour or part thereof -£39.00 for whole court September – March only
- (g) Additional charges will be levied, through negotiation, if use of specialist equipment is required
- (h) Additional costs may be incurred if a letting requires additional cleaning, catering or site team assistance. This will be discussed on application.
- (i) Separate quotes are available on request should any hirer wish to combine usage. E.g special events.

PLEASE NOTE:

1. During the week i.e. Monday to Friday, hours of letting should fall between 5.00pm and 10.00pm.
2. Weekend and holiday lettings may be subject to an additional premium of 20% above the standard letting fee, plus an opening and closing charge.
3. The school may waive a percentage of payment by discretion in the event of major inconvenience to the clients, e.g. removal and return of examination desks will merit a reduction of 50% of one hour per facility.

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