



Charging and Remissions Policy

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1. Charging and Remissions

The Education Act 1996 set out the law on charging all schools maintained by local education authorities.

The objectives of charging provisions in the Act are:

- to maintain the right to free school education
- to establish that activities offered wholly or mainly during normal teaching time should be available to all pupils regardless of their parents' or guardians' ability or willingness to help to meet the cost
- to give local education authorities and schools the discretion to charge for optional activities, provided wholly or mainly out of school hours, while emphasising that there is no statutory requirement to charge for any form of education or related activity
- to confirm the right of local education authorities and schools to invite voluntary contributions for the benefit of the school, or in support of any activity organised by the school, whether during or outside school hours

2. School Meals and Milk

Schools are responsible for the collection and banking of school meals income. The Head Teacher should ensure that there are adequate controls in place for the collection of income and take all reasonable measures to recover any outstanding debt.

Further guidance is available from the Meals and Milk Administration Manual circulated to all schools. Additional copies of the Manual can be obtained from the contracts shown on the contacts list for this Section.

3. Guidance for Educational Visits and Journeys

Which Account?

Educational trips (curricular related) can be processed through the school's General Account, in order to reclaim the VAT on a trip.

Non-educational school trips should be processed through the School Fund (Private) Account.

1. VAT Requirements

See Section 12, Appendix b, paragraph 3, School Trips in the Financial Handbook for Schools for Guidance.



2. Journeys

Prior to the journey a detailed costing must be undertaken considering all applicable costs, including insurance, entry fees to museums etc., refreshments, transport and any reconnaissance visits. The cost of any supply cover necessitated by the journey can also be included in such calculations. The individual charge per pupil is then calculated from this information. Parents should be advised of the types of costs included in the overall charge, particularly where staff or other persons are attending free of charge or at a subsidised rate. Parents should also be advised of the school's policy in relation to refunds in the event of

- cancellation of the journey as a whole
- reimbursement of contributions where a student withdraws from the journey; or
- reimbursement of surplus contributions.

If the lead teacher takes his or her spouse on the journey, this may be acceptable, but if one or more of their own children also go, then payment should be made for at least the children — providing that the spouse acts as a helper.

Individual journey books should be completed for each journey. These are available from County Supplies (Order number A488) and include further guidance on how to account for journeys and visits. These books are designed to help schools account for all transactions relating to each journey, to allow for their verification against the ledger records. To simplify reconciliation against the ledger, separate budget headings/cost centres for each school journey in any financial year should be set up within the ledger.

Money collected should be recorded in the journey book as it is received. It should be paid over to the office once a week, or more often if the amount in hand exceeds £10. Personal cheques from members of staff should not be substituted for cash collected, nor should any visit transactions be financed through a teacher's personal bank account. Receipts should be given to all individuals who make a contribution to the costs of a journey, preferably by a signed entry on a personal visit card. Parents should be made aware that cancellation by an individual pupil may result in the loss of a deposit.

The secretary or bursar should sign the visit book for each amount paid over by the teacher. This then allows the income received to be traced to the relevant banking and financial ledgers.

Cheque payments should be fully supported by invoices or receipts. Particular care should be taken to ensure that, where cash or currency is withdrawn, its disposal is properly documented and supported by vouchers. The record of pocket-money payments should be retained. Any balance of cash, currency or travellers' cheques remaining at the end of the visit should be repaid to the school secretary or bursar immediately on return.

At the back of the journey book is a receipt and payments account. This must be signed off by the teacher in charge of the journey and also the Headteacher within a reasonable time after the journey (no more than one month). In addition, there is a cash account for cash used to pay for small items where a cheque cannot be used (e.g. entrance fees). This cash account is also used where pupils pay the school pocket money. All documents should be retained with the journey books for audit purposes.



3. Visits

As for journeys, school visits are paid for by the pupils involved, although payment for visits in school hours is voluntary.

The completion of a trip sheet for smaller journeys is recommended. This provides information on the estimated costs and details of the income received to tie back to the financial ledgers. These records should be completed in the same way as those for journeys, and cross-referenced to the relevant receipts and invoices. On completion, the trip sheet should be signed by the teacher in charge of the visit and the Headteacher, to confirm the accuracy of the figures.

4. Refunds

At the end of each journey or visit, the surplus or deficit should be calculated from the journey book or visit sheet and confirmed against the ledger records.

If the journey or visit makes a surplus, then parents and guardians should be offered a refund where the sum involved per pupil might reasonably be expected to be refunded. As a guideline, any surplus of 5% or more of the contribution per head (or proportionate amount where full per head costs was not paid), should be offered as a refund (or whole pounds below this amount). Five pounds is regarded as a reasonable threshold to warrant refunds.

The school can ask for parental permission in advance of the journey to treat any surplus below a given sum as a contribution to school funds. This will ease the financial administration of the journey. Although there is no legal obligation upon the school to refund surpluses — where a voluntary contribution is requested — schools should not use journeys as a backdoor method of fund raising. Any refunds should be made as soon as possible after the visit, either to pupils or parents by cheque or cash against signed receipts

5. The Charging Policy

The Authority's policy is to charge for the following areas of activity as permitted under the Education Act 1996:

- board and lodging on residential visits
- costs associated with individual tuition in playing a musical instrument whether in or out of school hours, unless it is provided as part of the syllabus for a prescribed public examination or is required by the National Curriculum
- optional extra activities which take place wholly or mainly outside school hours, but which are not provided as part of the syllabus for a prescribed public examination, and are not required in order to fulfil statutory duties relating to the National Curriculum or to religious education, participation in any such activities to be on the basis of parental choice and a willingness to meet such charges as are made



- the cost of entering a pupil for a public examination not prescribed in regulations, and for preparing the pupil for such an examination outside school hours
- the cost of re-sits of prescribed public examinations where no further preparation has been provided by the school
- the cost of entering a pupil for a second public examination when preparation by the school enables the pupil to take more than one examination
- the cost of any scrutiny of examination results if so requested by parents
- the cost in cash or in kind of ingredients and materials needed for practical subjects such as home economics and craft, design and technology, if parents have indicated in advance a wish to own the finished product.

6. The Remissions Policy

The charge for the board and lodging costs of a residential visit, where the education on that visit must otherwise be provided free, will be remitted in the case of pupils whose parents or guardians are in receipt of:

- Income Support
- Income-based Jobseeker's Allowance
- Working Families' Tax Credit
- Disabled Person's Tax Credit

For example, if the activity takes place wholly or mainly in school hours, and/or is provided as part of the syllabus for a prescribed public examination, or is required in order to fulfil statutory duties relating to the National Curriculum or to religious education.

The Authority operates a remission policy in relation to individual tuition in playing a musical instrument.

7. Hire of School Accommodation

The law states that:

- Governors control the use of school premises outside school hours. They can, therefore, let the premises outside school hours, but must comply with any directions given by Hertfordshire County Council.
- The County Council controls the use of school premises during school hours, but of course the management on a day today basis is the responsibility of the Headteacher. If a school finds that it has surplus accommodation during school hours it may, on behalf of the County Council, enter into temporary hirings on the same terms and conditions as for hirings outside school hours.



- Under no circumstances can Governors grant a legal interest in any part of the school premises, ie they cannot enter into a lease or tenancy agreement

8. Health and Safety

Hirers, Contractors and Others

When the premises are used for purposes not under the direction of the Headteacher then the principal person in charge of the activities for which the premises are in use will have responsibility for safe practices.

The Headteacher or designated employee will seek to ensure that hirers, contractors and others who use the school premises conduct themselves and carry out their operations in such a manner that all school health and safety requirements are met at all times.

When the school premises or facilities are being used out of normal school hours for a school-sponsored activity then, for the purposes of this policy the organiser of that activity, even if an employee, will be treated as a hirer and will comply with the requirements of this section.

It will be a condition for all hirers, contractors and others using the school premises or facilities that they are familiar with this policy, that they comply with all safety directives of the Governing Body and that they will not, without the prior consent of the Governing Body:

- a) introduce equipment for use on the school premises
- b) alter fixed installations
- c) remove fire and safety notices or equipment
- d) take an action that may create hazards for persons using the premises or the staff or pupils of the school

All contractors who work on the school premises are required to ensure safe working practices by their own employees under the provisions of the **Health and Safety at Work Act 1974** and must pay due regard to the safety of all persons using the premises.

In instances where the contractor creates hazardous conditions and refuses to eliminate them or to take action to make them safe the Head will take such actions as are necessary to prevent persons in his or her care from risk of injury.

The governing body draws the attention of all users of the school premises (including hirers and contractors) to s.8 of the Health and Safety at Work **Act 1974** which states that no person shall intentionally or recklessly interfere with or misuse anything which is provided in the interests of health, safety or welfare in pursuance of any of the relevant statutory provisions.

Lettings

These can provide a useful source of additional income to the school's budget as well as a beneficial service to the community. The fee should take account of expenses incurred by the



school in making the facility available, eg cost of caretaking, cleaning, heating, lighting, wear and tear of equipment and resources.

The governors need to be assured that the hirers are proposing to use the accommodation for events that have a defined population. Each application will be considered on its own merit.

Hourly rates per unit of accommodation: (Minimum hiring period is two hours; a reduced scale may be negotiated for additional hours).

Charges are exclusive of VAT, which will be charged at the prevailing rate of 20%.

Process

When potential hirers make enquiries, they will be asked to complete a form detailing their plans and requirements. Potential hirers will then be asked to complete Form LTOI and will be provided with a booklet on Terms and Conditions for Hirers. Every application will be additional conditions may be imposed.

Hire of Swimming Pool

Any hirer of the pool will be responsible for any damage caused by users of the pool. Where access only has been provided, the hirer will be responsible for the security of the pool complex and must ensure that all conditions are observed.

Hire charges for businesses	Per Hour
Sports Hall	
First Hour	£12.00
Additional Hours	£10.00
Small Hall	
First Hour	£10.00
Additional Hours	£8.00
Classroom	
First Hour	£10.00
Additional Hours	£5.00
Specialist Rooms (Cookery, Soft Play)	
First Hour	£15.00
Additional Hours	£12.00
Swimming Pool	£30
Kitchen /for preparation of cold food	£6



Hire charges for Voluntary Organisations	Per Hour
Sports Hall	
First Hour	£5.00
Additional Hours	£5.00
Small Hall	
First Hour	£5.00
Additional Hours	£5.00
Classroom	
First Hour	£Nil
Specialist Rooms (Cookery, Soft Play)	
First Hour	£5.00
Additional Hours	£5.00
Swimming Pool	£30
Kitchen /for preparation of cold food	£Nil