



THE CATHOLIC DIOCESE OF
ARUNDEL & BRIGHTON
EDUCATION SERVICE



SCHOOLS HANDBOOK 2021

BUILDINGS

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1 Management of School Property

1 Management of School Property

1.1 Summary

The Governing Body of a Voluntary Aided school is the custodian of the Diocesan Property - the school and grounds - and responsible for keeping this in a safe condition and maintained in a way which allows future generations to have an outstanding Catholic education.

Ensuring that buildings are safe, warm and dry requires schools to ensure that statutory duties are undertaken properly, regular surveys carried out and remedial action taken where required.

There is a helpful government website which provides the information that schools need in order to ensure that they fulfil their statutory and other duties.

Funding for capital works on VA school buildings is covered below.

Academies form part of a different regime; the relevant Catholic Education Trust has the responsibility for maintenance of those academies and funding is different. Academy capital funding is not covered in this document, but the general principles are still relevant, subject to the provisions of the relevant Scheme of Delegation.

1.2 General Principles

For almost every school, the buildings and the land they are on belong to the Diocese.

Where this is not the case the Diocese leases the land from a religious order.

Most playing fields are owned by the Local Authority (LA) who have a statutory duty to provide playing fields to VA schools¹²; in some cases, the LA leases them from the Diocese in order to do so.

Broadly speaking, the local authority has responsibility for the playing fields and the governing body is liable for all other capital expenditure.

The governing body is responsible for all revenue expenditure, including the costs of statutory checks such as those relating to asbestos, legionella, the electrical installation and fire safety.

The LA is responsible for ensuring that the playing fields are fit for purpose.

1.3 What schools must do

There is a helpful resource at <https://www.gov.uk/guidance/good-estate-management-for-schools>

The sections below are particularly useful:

- The fundamentals of good estate management
An overview of the important policies, processes and documents schools should aim to have in place.
- Strategic estate management
Having a strategic approach with the right plans and documents in place.
- Overseeing the estate
The policies, procedures and data the organisation should have.
- Health and safety
Those with duties for health and safety in schools should make sure that the policies and the condition of the estate are compliant with appropriate legislation.
- Maintaining the estate
How to maintain the estate to make sure it is safe, warm and dry for all users.

1.4 Statutory Compliance

There is a range of legislation which governs the use, occupation and maintenance of land and buildings.

¹ The School Organisation (Prescribed Alterations to Maintained Schools) (England) Regulations 2013

² Regulatory Reform (Voluntary Aided Schools Liabilities and Funding) (England) Order 2002 (RRO)

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The maintenance certification and information required for each school will vary depending on the specific construction type and building services installed. Independent professional advice should be sought if required.

Schools should hold information and certification for the following items (these are the items most likely to be in school buildings, but there may well be more):

- Air conditioning systems
- Asbestos
- Boilers (and other gas installations)
- Fire escape and safety
- Electrical fixed wiring
- Lifts
- Local Exhaust Ventilation (LEV) extraction systems
- Water systems (n.b. Legionella risk)

1.5 Regular surveys

As custodians of the school property, governors should ensure that the condition of the buildings is regularly assessed and any deterioration in condition is addressed. The recommended interval for a buildings survey is five years; schools should ensure that the survey is carried out by an appropriately qualified surveyor.

Some firms offer a service where a retainer is paid annually and a quinquennial inspection is carried out at the appropriate interval; some schools prefer to budget for this every five years instead.

When received, condition surveys should be copied to the Buildings Officer at the Education Service.

It is recommended that the condition survey is used to develop an asset management plan; it is helpful if this is also shared with the Education Service.

1.6 Insurance

Schools are responsible for ensuring that the physical property is properly insured.

1.6.1 Buildings / premises

Almost every school has the buildings insured through the Catholic Insurance Service (<https://catholicinsuranceservice.co.uk/>). That arrangement is coordinated through the Diocese. If alternative arrangements are made, governors should ensure that the full replacement cost of the buildings is insured with a reputable insurer, and that cover includes the consequential costs of losing the building (including the need to move into temporary premises).

In the unfortunate event that a claim needs to be made, see

<https://catholicinsuranceservice.co.uk/claims/> for details of what to do. The insurance company should be contacted as a matter of urgency when an insurable event happens; they may want to send in a loss adjuster and are also helpful in redressing any issues which may arise.

The automatic cover threshold under the CIS arrangement for contract works is £500,000 (including fees and excluding VAT, 2019 figure). There is no need to inform CIS if works fall below this threshold. If the works exceed that in value, schools should inform the insurer who may charge an extra premium.

If there is a change in the gross external floor area at the school, schools should advise the Diocese of the change upon completion of the project to ensure any extensions are covered by the policy.

1.6.2 Contents

Contents can also be insured through the CIS, but most schools find that their Local Authority offer a more cost-effective option. If in doubt as to whether a damaged item is buildings or contents, the rule of thumb is to consider what would happen if the building were to be turned upside down; if the item in question were to end up on the ceiling, it is contents; if not, it is part of the building.

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Some common sense is required in applying that test (a data cabinet screwed to the wall is probably contents rather than building).

There is a fuller resource covering insurance at <https://abdiocese.org.uk/education/school-business-buildings>

2 Funding for School Buildings.

2 Funding for School Buildings.

2.1 Summary

As custodians of the property, Governors are responsible for undertaking and paying for both capital works and maintenance costs (which are usually a revenue expense).

VAT is not recoverable on capital works undertaken by governors³.

Governors must contribute 10% of the gross costs of those capital works where met from public capital funds.

Where a school is expanding as part of the Local Authorities "basic needs" programme (to provide additional spaces in the local area) those works are carried out and paid for by the Local Authority. Any "top-up" element of such a scheme falls under the rules for Governing Body capital expenditure.

There are only a few other sources of capital funding available, itemised below.

2.2 Definition of Capital Funding

In layman's terms, capital expenditure is that which significantly alters the state of the buildings or grounds and costs more than £2,000 plus VAT (so £2,400 gross at the current rate of VAT). Any expenditure above £2000 will need to be considered and a view taken as to whether this is revenue or capital expenditure (see below:)

An illustrative list of capital works which are the school's responsibility includes works to:

- The existing buildings (internal and external)
- Those buildings previously known as "excepted" (Kitchens, dining areas, medical/dental rooms, swimming pools, caretakers' dwelling houses)
- Perimeter walls and fences, even if around the playing fields
- Playgrounds (repairs, not creation of new)
- Furniture, fixtures and fittings – including ICT infrastructure and equipment
- Other capital items (which can include capital work to boilers or other services)

Capital expenditure for which LA is responsible:

- Maintenance of playing fields (including sports pitches and hard surfaced games areas)
- Buildings on those fields and related to their use

2.3 Capital or revenue?

Whilst any expenditure of £2000 or less is always to be classified as revenue expenditure, any expenditure above £2000 will need to be considered and a view taken as to whether this is a revenue or capital item. The following examples are intended to provide guidance on how to decide what might be regarded as revenue (paid for from revenue budgets) and capital expenditure (which can be met from either capital grant or delegated revenue budgets).

- Localised repairs to a roof (patching or mending) should usually be met from revenue funds, because this would be regarded as normal repair and maintenance work. If the whole roof, or a substantial part of a large roof, needs to be replaced, then this could reasonably be regarded as a capital.
- Small repairs to playgrounds (filling individual potholes etc.) should usually be met from revenue funds, because this would be regarded as normal repair and maintenance work. If the whole of the playground needs to be resurfaced, then this might reasonably be regarded as a capital item.

³ The Capital Expenditure in respect of Voluntary Aided Schools (England) Regulations 2007

2 Funding for School Buildings.

- A boiler has unexpectedly broken down and requires a new part which will cost £1,800. This could have been regarded as either revenue (because it is repair and maintenance) or capital. The cost, however, dictates that it must be revenue because it is below the '*de minimis*' threshold of £2,000.
- Replacing a few damaged chairs or desks would be regarded as a revenue cost because it is normal wear and tear. If, however, as part of a refurbishment of a whole classroom, all of the furniture is to be replaced then it can be included as part of the capital project.

It is important to note that the £2000 *de minimis* limit described above should not be used to attempt to artificially disaggregate capital expenditure in order to recover VAT. For example, a single supply of ICT equipment should not be split into smaller contracts for individual IT items of £2000 or less, or construction works similarly split, in order that, invoiced separately, this could be treated as revenue expenditure.

However, where individual invoices form part of a larger project which satisfies the requirements for capital expenditure, those invoices should be classified as capital even if they are below the *de minimis*.

2.4 VAT on capital works

VAT is not recoverable on capital works. For that reason (and to avoid distorting reporting of revenue items by schools), government grants to support capital works are paid directly into Governors' Accounts (Governing bodies not being registered for VAT).

Payment for capital works should be made from the Governors' Bank Account, not through the school revenue system.

HMRC "Guidance for Local Authorities and Voluntary Aided Schools - VAT recovery under section 33 VAT Act 1994" is available online at:

<https://www.gov.uk/hmrc-internal-manuals/vat-government-and-public-bodies/vatgpb7530>

(Local authority education services: voluntary aided schools: paragraphs 1 to 4 of guidance on section 33 recovery agreed with the Department for Education).

2.5 Zero-rating capital works

There are a very few and very specific set of circumstances under which a new building can be zero-rated for VAT purposes. As a guide, the building needs to be a new building and not connected to the existing school (or if it is, not internally connected, with a separate external entrance). Buildings zero-rated at construction must be only for the use of the school; it is not permissible to let them out without having to pay the VAT.

These restrictions last for ten years from completion (potential liability for VAT on capital costs decreases in a straight line over this period; the relevant amount would become payable if, for instance, the building was to be let for income or connected to the existing buildings).

Advice should be sought from the Education Service if a project might be eligible for zero-rating.

2.6 Funding available to support capital works - DFCG.

Each school is given annual funding for minor capital works (Devolved Formula Capital Grant – DFCG).

This is a lump sum (2019: £4,000) plus per-capita allocation (£11.25 per pupil, weighted by a factor of 1.5 for secondary and 2.0 for post-16). Figures quoted are "100%" sums; schools receive 90% of the calculated total into their Governors' bank account and must find £1 for each £10 spent (including VAT).

DFCG has a three year lifetime. Schools should keep careful accounts regarding expenditure, including a running total of the expenditure against the oldest allocation. If DFCG given in one year is not spent by the end of the third year (including the year it was granted) the ESFA will reduce the

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next allocation by the unspent amount. Schools are sent an annual assurance form (or prompt to complete an online form) generally in June, so that the ESFA can ensure that monies are appropriately spent. Schools should complete this exercise promptly to avoid deductions from future allocations (if no return is made, the ESFA assumes nothing has been spent).

Schools should take particular care to ensure that they can show expenditure is 90% from DFCEG and 10% from other (non-capital grant) sources.

Note that the year in question is the Financial Year from 1 April to 31 March; governors should take especial note of this if their own accounting year runs from September.

Expenditure is based on invoices; expenditure needs to be evidenced by receipts or cross-referenced bank statements. The ESFA audit schools randomly on their DFCEG expenditure.

Should any school wish, the Education Service will provide specific advice to governors on ways of keeping track of expenditure in an efficient manner – contact the Buildings Officer.

2.7 Capital Funding available – School Condition Allocation (previously LCVAP).

For major capital works, DFCEG is unlikely to be sufficient, even if three years' worth has been amassed.

There is funding available for larger projects from the DfE via the Diocese. This was known in past years as LCVAP (Local Authority Co-ordinated Voluntary Aided Program) and was shared between the various faith organisations in a Local Authority area; from April 2020 this has been replaced by an amount of Voluntary Aided School Condition Allocation (VASCA) which is awarded on a diocesan basis for all Voluntary Aided schools in that diocese on a formulaic basis. For this Diocese in 2020 – 2021 this is approximately £3m in total (in "100% terms"). The amount can be estimated in advance based on January census numbers from the year but one before the relevant funding year, but actual funding is not confirmed until March.

The funding is administered by the Diocese. It is allocated on the basis of need.

Annual programme:

October 31 Bids from VA schools to Diocese on the form available from the website. See

<https://abdiocese.org.uk/education/school-business-buildings>

January Panel will prioritise bids

February Diocesan Finance Committee approves prioritisation.

February Education Service will confirm project approval for projects up to 80% of expected funding.

March (or earlier)

When total funding is confirmed, all schools will be notified of the success or otherwise of their bids

Note that there will be a small percentage of the total funding unallocated at this stage, to be kept as a contingency in case of an emergency later in the year which is likely to close a school if not addressed.

The prioritisation of bids follows the published order (1 is highest priority):

1. Health and safety and basic Equality Act Access (DDA) provision
2. Condition issues which would result in the closure of a school (e.g. failed boilers, leaking roofs etc)
3. Other significant condition issues
4. Suitability improvements where existing buildings are a barrier to delivery of the curriculum
5. Suitability improvements which would have a positive impact on the running of the school

Schools are not expected to submit more than one bid a year except in exceptional circumstances.

Previous work done at a school is not a factor in prioritisation.

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Schools are required to confirm that they will be able to fund 10% of the gross project cost. That assurance must be signed by the Head and Chair of Governors; bids will not be considered without this assurance. If a school has difficulty with finding their contribution, they should ask the buildings Officer for advice. Note that the 10% must not be other capital grant money (specifically not DFCG) but must be money either raised by the governors from fund-raising or may come from the revenue budget, if that is affordable.

Note that condition issue bids for improving a school will be more likely to be agreed if the governors offer an additional contribution on top of their 10%.

Where schools have significant DFCG balances, they may be asked to contribute some of those also to the project.

Projects will either be approved, approved but at a lower value or not approved at that point.

Projects which are not approved will be kept on a waiting list should further funds become available later in the year.

It is recognised that bids will be based on estimated values. Approval for a project will be on the basis of the bid, but it is the project which is approved in principle rather than a sum of money.

As projects are firmed up, it is important that schools keep the Education Service updated with tender return values. Where projects come in over budget, every attempt will be made to support additional costs from grant funding. That is only achievable where projects which come in under budget also recognise that the grant funding will be reduced accordingly. Approved VASCA funding should not be spent on projects other than those which have been approved.

Schools are expected to agree contracts which allow for retention – typically 2.5% should be held for 12 months after completion of a contract. This is to ensure that any defects which come to light in that period are addressed by the contractor.

Details of the administration of capital projects is included in the section on [Financial Administration](#) below.

2.8 Legal responsibilities

Running a construction project carries significant responsibilities. [The Construction \(Design and Management\) Regulations 2015](#) lay out particular roles which are required to be fulfilled.

CDM aims to improve health and safety in the industry by helping all involved in construction projects to:

- sensibly plan the work so the risks involved are managed from start to finish
- have the right people for the right job at the right time
- cooperate and coordinate work with others
- have the right information about the risks and how they are being managed
- communicate this information effectively to those who need to know
- consult and engage with workers about the risks and how they are being managed

In particular, for anything more than small projects schools should appoint an architect or consultant to undertake the role of Principal Designer and ensure that the appointed contractor is carrying out the role of principal Contractor, as laid out in the Regulations. Schools are not, in general, qualified to undertake these roles; the HSE has significant powers which it does use, and the construction industry is still one of the highest risk sectors as far as accidents are concerned. Bids should include appropriate provision for employing specialists as required.

3 Financial administration and fund raising

3.1 General principles

Voluntary Aided (VA) schools are “maintained” schools – revenue funding comes via the Local Authority (LA). VA schools are therefore answerable to the LA for their use of revenue funding, are open to audit by the LA and must abide by the financial rules governing the LA, including the relevant Council procurement rules and Standing Orders.

The Governors of VA schools are also responsible to the Bishop, who has a Canon Law duty “*of arranging everything so that all the faithful have a Catholic education*”⁴; Governors are delivering that on his behalf.

Governors should therefore ensure that financial administration is undertaken with respect not only to the 7 Principles of Public Life (the “Nolan” Principles of Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership) but also in accordance with the teachings of the Catholic Church.

3.2 Government Revenue Funding

Governors will have a “Scheme of Delegation” which will be based on the LA model. The Schools Financial Value Standard (SFVS) return is required to be completed and returned to the LA annually; this, together with the local audit practices of the LA will help to ensure compliance with the relevant standards.

The procedures required at an operational level to administer revenue funding are laid out by the LA.

3.3 Government Capital Funding - DFCG.

The principles behind accessing capital funding have been laid out in the section on “[Funding for School Buildings](#)”. The administration of this contains some potential pitfalls which are worth avoiding.

Every school gets an allocation of DFCG. Common issues which can lead to pitfalls include:

- VAT is not recoverable;
- Lifetime is three years;
- Governors need to find 10% of gross costs;
- £2,000 net *de minimis* (£2,400 gross)

Suggested ways of avoiding any issues arising from these:

- VAT – keep DFCG away from FMS system, only process through governor bank account (then VAT cannot be reclaimed).
- Lifetime – a simple spreadsheet keeping track of the expenditure of each year’s DFCG, with columns for the grant and for the governors’ 10% against each year and expenditure marked against the oldest allocation should ensure that governors know at any point how much DFCG is available. Summary of the governors’ fund should be presented to each Finance Committee meeting, showing (separately) the amount of DFCG and the amount of governors’ free money that is in the account (reconciled to the bank statement).
- A separate account for any other capital projects (VASCA, for instance) should also be kept, detailing expenditure against invoice, broken down into government funding and governors’ unfettered funds, and included in the summary and reconciliation.
- Governors’ 10% is then covered by the same procedure.
- *De minimis* – this is per project, not per invoice – entries on the monitoring spreadsheet should reflect the amount spent on each project (which can be broken out at invoice level as a separate exercise).

⁴ Can. 794 §2

3.4 Government Capital Funding - VASCA.

The bid form for VASCA projects is published prior to the commencement of each academic year and circulated to Voluntary Aided schools.

The deadline for submission of bids is 31 October each year.

Notification of the success or otherwise of bids will be made early in the following year by e-mail to those identified on the bid form as being the appropriate recipients.

The bid workbook contains partially pre-filled forms to enable funds to be drawn down as required for approved projects; instructions are in the workbook.

Key project information is also recorded on the Capital Projects Assurance System ("CPAS") for which School Business Professionals in each school are provided with a password. The system prompts automatically for any input required; this system is under development still as at December 2020.

A separate account within the governors' bank account analysis for VASCA capital projects should also be kept in the same manner as for DFCG, detailing expenditure against invoice, broken down into government funding and governors' unfettered contribution funds.

3.5 Governor Fund / Bank Account

Governors should keep proper account of monies in the governors' bank account, separated into unfettered funds (raised by governors separately from grants) and government funds (usually capital funds) further separated by type. That includes a separate entry for each year's DFCG allocation; relevant expense should be marked against the oldest DFCG account in turn, bearing in mind the three year life-time of this funding.

It is recommended that each project undertaken be accounted for in detail, and the summary carried to a sheet which can be reconciled to the bank statement.

The account, reconciliation and bank statement should be reviewed regularly by governors, either in FGB meeting or in committee, according to the scheme of delegation.

Any school requiring further advice on maintaining governor funds records should contact the Education Service.

3.6 Fundraising

Schools raise money through various means, including lettings. They should ensure that there are no such relationships with those whose activities run counter to Catholic teaching. If schools are in doubt as to the appropriateness of any relationship they should seek advice from the Education Service. Recent queries have included, for instance, hiring a school hall to a Yoga club.

Whether seeking funds from particular grant-giving bodies is appropriate should also be a matter for consideration. For the avoidance of doubt, the Diocese has carried out due diligence and concluded that the National Lottery Fund is an acceptable source of funding aid.

Getting grant funding from charitable foundations is not a quick or easy process. There are very few professional fund-raisers who will work on a contingent basis without a fee, and there is no guarantee of success from them.

Grant-givers do not generally fund day-to-day operations; specific projects, with a tangible end product, are more appropriate for seeking donations.

Capital projects are clearly one such type of project – provided that the donor organisation is not a public body, this can be a source of the governor 10% contribution.

Other areas where funding can be successfully sought include, for instance, contributions to allow wheelchair users to be accompanied on school trips; special equipment for children with special needs or disabilities and projects which encourage healthy living and/or inclusion.

That is not an exhaustive list. Donations can be in kind as well as of money – a well-known bakery chain provides food for pre-school breakfasts for children in particularly deprived areas; another firm which deals with building materials has been known to provide the means to fit out a food

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technology kitchen; a well-known supplier of hi-fi equipment has provided a sound system for a school hall.

There is a useful list of grant opportunities published monthly by East Sussex County Council – <https://www.eastsussex.gov.uk/community/funding/news/> – and there is also some good general advice at the parent page – <https://www.eastsussex.gov.uk/community/funding/>

3.7 PTA's

Parents' Associations, Friends of the School, whatever they are called, these are a valuable resource and source of funds. The challenge for the school is to ensure that such bodies conform to Catholic principles; a link governor can be a useful way of achieving this.

Tangible projects are, again, easier for them to raise money for.

A large project can inspire more enthusiasm than a small one – several schools have got minibuses thanks to their PTA's.

3.8 Parental contributions

The freedom to teach a Catholic curriculum in VA schools carries with it the obligation of governors to find 10% of all capital works. Most schools explain this to parents and encourage them to contribute regularly to governor funds for that purpose.

Schools should make it very clear that this is not an obligation on parents, but purely voluntary.

Schools should also be very clear, when soliciting contributions, as to the purpose to which those contributions will be put – and then ensure that this is all they are used for.

See the section below on Gift Aid for advice on how to maximise the value of donations.

3.9 Lettings

The importance of ensuring that commercial lettings arrangements do not run counter to Catholic teaching has already been covered.

Other potential issues relating to lettings which can cause difficulty for schools include the possibility that a lease may be created (which gives ongoing rights to the lessee); reputational damage caused by a hirer's actions (or inactions); ensuring that no loss is made and issues relating to VAT.

3.9.1 Lease and License

A lease is an instrument which enables part of the premises to be exclusively occupied by the tenant (lessee). A licence allows a licensee to use property on a regular basis but without exclusive rights to any part. More often, schools enter into a "casual letting" arrangement for short term hire of part of the premises.

Schools may also occasionally be asked to enter into a wayleave agreement or easement (where a third party runs pipes or wires over or under the land).

A lease, wayleave or easement requires Diocesan approval and the involvement of a solicitor who will be engaged by the Diocese; the cost of the legal advice is either met from the third party or paid by the school (on the basis that they will be the beneficiary of the income). This involvement is mandatory; one key risk is that a badly prepared lease gives automatic renewal rights to tenants, which is to be avoided.

A license for third parties to run before- or after-school clubs can be completed by the school provided that the standard Diocesan template is used; contact the Education Service for advice on this.

Casual lettings do not need diocesan approval; most schools use the standard local Authority template for these.

That document covers this topic in full; although it is written from a parish perspective, it applies equally to schools, except that where it suggests contacting the Diocesan Finance office, schools

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should contact the Education Service. Note that the Service Occupancy Agreement section is most likely to apply to Caretaker's accommodation; where schools wish to let a redundant Caretaker's dwelling to a third party, an Assured Shorthold Tenancy is called for, but advice must always be sought before entering into such an agreement.

3.9.2 Reputation

As well as ensuring that the activities of those with whom a school does business do not run counter to Catholic teaching, there is a risk that the reputation of the school can suffer through the actions or inactions of their tenants. Any activity which takes place on school premises will be deemed by the general public to be a "school" activity. The most frequent complaints from neighbours concern parking, noise and behaviour of those attending (and parents).

Schools should ensure that they regularly communicate with those using their premises and monitor behaviour; prompt and honest feedback when issues are raised is essential. Ground rules about these issues should be discussed before a let is commenced and should be confirmed in writing if they are not in the lettings agreement.

3.9.3 Profitability of lettings

It is illegal for schools to let their premises to third parties at a net financial cost. The school lettings policy should ensure that the cost of letting space is more than covered by the income charged. Costs include any extra cost of opening and closing the school; heat and light and an allowance for wear and tear.

3.9.4 VAT and lettings

The VAT rules for lettings are as follows:

3.9.4.1 Definitions

Standard rated means that VAT has to be added to the hire charge, currently at the rate of 20%.

VAT exempt means that VAT does not have to be charged.

3.9.4.2 General Lettings

General lettings of an open space such as a field, hall or room are VAT exempt. This also applies to the use of a room with tables and chairs.

General lettings become standard rated if the hirer requires use of school facilities such as a projector, computer, a kitchen, or other equipment during the letting.

3.9.4.3 Sports Lettings

A Sports Let is defined as a physical activity undertaken in a space adapted for physical activities and is standard rated.

The Sports Let may become VAT exempt if the following conditions apply:

- The let is a one off for a continuous period exceeding 24 hours or,
- A series of 10 or more lettings is booked by an eligible body (see below) and
- The series of lets must be to a school, club, association, or organisation representing affiliated clubs/constituent associations (e.g. a league).
- The series must be at least 10 lets booked in advance.
- Each let in the series must be for the same type of activity at the same location, although different pitches, courts, etc at the site are allowable.
- The interval between each let must be at least one day and no more than 14 days. The dates should be set at the time of booking. The 14 day interval cannot be extended to take account of school holidays.
- Payment is made by reference to the whole series and this is evidenced by written agreement. Payment does not have to be made in advance, but all sessions must be paid for, regardless of whether the facility is actually used. The only exception to this is where it is unavailable due to unforeseeable circumstances – this includes adverse weather or vandalism, but excludes use for meetings, etc.

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- The hirer has exclusive use of the facilities during the periods of hire.

If any of the criteria are not met, then the entire series becomes taxable.

It is important to note that the regulations are clear that if the series of lets is broken by the hirer, for whatever reason, all or part of the series of lets may become subject to VAT which the hirer will be obliged to pay.

3.9.4.4 Eligible Bodies

An “eligible body” is defined as a club or association whose articles/memoranda of association or constitution demonstrate that they are:

- non-profit-making
- a school, club, association, or organisation representing affiliated clubs/constituent associations (e.g. a league).
- have in their constitution restrictions preventing the distribution of any profits except to other non-profit-making bodies or on winding up and
- do not have any paid officers or paid connected officers.

NB: ANY LETS TO COMMERCIAL ORGANISATIONS ARE SUBJECT TO VAT

It is up to the hirer to prove that the club or association is an eligible body before the “series of lets rules” can be applied. A copy of the articles/memorandum of association or constitution must be provided for the school to keep on record. A letter confirming that the hirer meets the requirements is not sufficient.

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Schools are exempt charities in their own right – charities by virtue of their primary activity (education) and exempt in that they do not need to be registered with the Charity Commission. That is because they are regulated by the DfE, either directly in the case of capital expenditure or indirectly via the Local Authority for revenue funding.

4.1 Registering for Gift Aid

To recover Gift Aid on donations from taxpayers, however, schools need to obtain a “Charity Reference Number” from HMRC.

We are indebted to Joanne Meadows from St Andrews School in Leatherhead who has documented the application process:

Registration is all done online – go to <https://www.gov.uk/charity-recognition-hmrc>

Once you press “start now” you answer a series of questions – then it asks you to log in with your Government Gateway credentials

There is a link to press ‘don’t have a government gateway account’ – you then set one up – there is a quick reply with a reference number and a page to print out –you then use this reference number and the password you created as you Government Gateway Credentials.

Once you have these credentials you can continue with the application. It isn’t possible to print out the application.

One thing they request is the names of 3 responsible officials with their NI numbers and home addresses (school address is not acceptable) – this could be the head, bursar and finance officer, some schools have included governors. Once you submit the application these 3 people get letters to their home addresses telling them that they have been listed as an official for the organisation and asking them to contact the HMRC if they are not. When you finally get confirmation it says that only these officials can make repayment claims using the online services – so worth using the person who will process gift aid claims.

Once you have completed the online process you have to post a pack of information – it isn’t entirely clear but the following pack has proven successful:

- Bank statements for governors bank accounts for the 3 previous months
- The final accounts for the governors funds with independent examiners report for the last financial year.
- A copy of the budget letter for main school funding
- A print-out of the school website front page
- A copy of the instrument of government for our Voluntary Aided School. Add a note “This shows that the school is an exempt charity run by the Diocese of Arundel and Brighton and managed by the Governing Body with the majority of governors being appointed by the Bishop”

Registration can be backdated for several months; claims can be backdated for four years.

The HMRC helpline (0300 123 1073) can be a very helpful where schools have problems with the process.

You should finally receive confirmation of recognition as a charity for tax purposes, an HMRC charities reference number and a Unique Account number.

4.2 Recovering Gift Aid

To make claims for gift aid you will need to enrol on the HMRC Online Services website quoting the reference numbers they have sent.

4.2.1 Enrolling

If you do not have an online account with HMRC you’ll need to register and enrol by selecting ‘Charities’ as a new user.

To register and enrol you’ll need to enter your charity’s:

- postcode

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- HMRC reference (up to 5 numbers, starts with 1 or 2 letters)
- customer account number (add a zero to the start if it's 9 digits) or the last 4 digits of your bank account number
- Your activation code

When you enrol, you'll be sent an activation code through the post. It can take a week to arrive and is valid for 28 days. Activate Charities Online by logging in to Online Services and entering your code.

You can then claim Gift Aid using Charities Online <https://www.gov.uk/claim-gift-aid-online> with:

- eligible software, like a database or
- a spreadsheet of your donations

For claims of over 1,000 donations you must use software.

4.2.2 How to claim

You'll be asked to attach a '[schedule spreadsheet](#)' before you log in. You can claim for up to 1,000 donations on each spreadsheet.

You can also claim through eligible software, like a database. For most schools a spreadsheet is fine – there is a certain amount of work to do to set it up but keeping it up to date is much less onerous.

4.3 Gift Aid declaration

Gift Aid is a recovery by a charity of tax paid by a donor. Clearly tax cannot be reclaimed if it has not been paid. In general it follows that HMRC can be reassured that the donation comes from income on which at least as much tax has been paid as is being reclaimed.

To that end, it is important that the donor makes a declaration in writing which will justify the Gift Aid claim.

4.3.1 Form of declaration

To claim Gift Aid the school needs to get a Gift Aid declaration from the donor. It should state that the donor:

- has paid the same amount or more in Income Tax or Capital Gains Tax in that tax year
- agrees to Gift Aid being claimed

The school must keep a record of declarations for 6 years after the most recent donation for which Gift Aid has been claimed.

The declaration must include a description of the gift and the:

- name of the charitable body (the School)
- donor's name (at least their initial and last name)
- donor's home address (at least their house number or name and postcode)
-
- Sample declarations from HMRC are at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/467898/Charity_GAD_Single_Donation.pdf
- and https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/468016/Charity_GAD_Multiple_Donations.pdf
-
- Schools may wish to incorporate the HMRC wording into any letter soliciting donations, for people to return (signed and completed).
- There is a separate example form for sponsored events at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/473639/Sponsorship_and_Gift_Aid_declaration_form_-_Nov_2015.pdf
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4.3.2 Small donations scheme

Even without a declaration, schools may be able to claim 25% on:

- cash donations of £30 or less
- contactless card donations of £30 or less collected on or after 6 April 2019

This is called the Gift Aid small donations scheme (GASDS). You do not need a Gift Aid declaration to claim.

From 6 April 2016, you can claim up to £2,000 in a tax year or £1,250 for earlier years.

The school must have claimed Gift Aid:

- in the same tax year as the claim under GASDS (so a school cannot only claim GASDS)
- without getting a penalty in the last 2 tax years
- in at least 2 of the last 4 tax years (without a 2-year gap between claims) if the claiming is for donations made before 6 April 2017

A GASDS claim cannot be more than 10 times the Gift Aid claim.

Schools need to record the:

- total cash donations collected
- date of the collection
- date it was paid into a bank account

Schools will need to keep records of any contactless card donations taken, for example receipts from the card machine.

4.4 Limitations

Only voluntary gifts or payments are eligible for Gift Aid, simply describing a payment as 'voluntary' or a 'donation' does not make it eligible for Gift Aid.

If access to educational services or facilities provided by a school requires a payment to be made by parents or relatives of students, payments are not 'voluntary' and therefore they are not charitable donations.

If parents or relatives are asked to make payments of 'voluntary contributions' to a school or school charity, which are linked to the provision of services or facilities to related pupils, they are not charitable donations.

Payments made for tuition fees, school holidays, extra-curricular activities, lessons, educational trips, or tickets for a school production are not eligible for Gift Aid. This is because these payments are not voluntary gifts, and a student receives a benefit paid for by a relative.

Donations made to an appeal or for a specific charitable purpose of the school, may be eligible for Gift Aid. Donations must not be linked to the provision of any benefit to a student related to a donor.

Donations given for non-uniform days, sponsored events, building appeals and equipment appeals will usually qualify for Gift Aid.

4.4.1 Educational school trips

Head teachers may not charge parents for any school trip that is part of the national curriculum. However, the head teacher may ask for a voluntary contribution towards a trip. The children of parents who do not contribute must not be discriminated against.

HMRC has strict rules on eligibility of donations for trips and Gift Aid. It is most unlikely that any contribution for a trip is eligible. For completeness, the rules are reproduced here.

Voluntary contributions are eligible if:

- They are non-refundable even if the trip doesn't go ahead or if their child does not go on the trip

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- any benefit (for example, travel costs, trip insurance, cost of entry) does not exceed maximum levels of allowable benefit for the donation (see table below) and
- the school tells parents that the contribution is not compulsory

Maximum allowable benefit table:

Donations	Maximum value of benefits
up to £100	25% of the donation
£100 to £1,000	£25
£1,001 and over	5% of the donation (up to £2,500)

Example 1:

Voluntary contribution requested by school	Voluntary contribution actually made	Amount eligible for Gift Aid
£10	£15	£5

Example 2:

Cost of trip to a museum	Voluntary contribution requested by school	Amount eligible for Gift Aid
£8 (transport £5, entry £2 and brochure £1)	£10	£0

In this case, the amount does not qualify for Gift Aid because the benefit of £8 (80%) exceeds the 25% limit on benefits.

It is unlikely that any school trip contribution sought is going to significantly exceed the cost of the trip, which will be the relevant benefit, hence Gift Aid cannot be reclaimed.

5 Policies and Guidance

These can be divided into three categories: those required for all schools; those required for Catholic Schools and those required for schools in this Diocese.

5.1 **Statutory policies for all schools**

The current list of statutory policies is at:

<https://www.gov.uk/government/publications/statutory-policies-for-schools>

At the present time it is unchanged since 2014.

Note, however, that the statutory policies themselves change regularly – most notably the School Teachers' Pay and Conditions document.

5.1.1 Statutory policies required by education legislation

- Capability of staff
- Charging and remissions
- School behaviour
- Sex education
- Special educational needs
- Teacher appraisal
- Teachers' pay

5.1.2 Statutory policies required by other legislation, which impact particularly on schools

- Data protection
- Health and safety

5.1.3 Other statutory documents

- Admissions arrangements
- Accessibility plan
- Behaviour principles written statement
- Central record of recruitment and vetting checks
- Complaints procedure statement
- Freedom of Information
- Governors' allowances (schemes for paying)
- Home-school agreement document
- Instrument of government
- Minutes of, and papers considered at, meetings of the governing body and its committees
- Premises management documents
- Equality information and objectives (public sector equality duty) statement for publication
- School information published on a website
- Register of business interests of headteachers and governors
- Register of pupils' admission to school
- Register of pupils' attendance
- Staff discipline, conduct and grievance (procedures for addressing)

5.1.4 Documents referenced in statutory guidance

There are instances where statutory guidance states that policies and procedures should be in place. In cases where governing bodies have an obligation to have regard to this guidance, these policies and procedures should be in place unless it can be demonstrated that there is a good reason not to have them. The expectation is that the following policies and procedures will be in place:

- Child protection policy and procedures
- Early Years Foundation Stage (EYFS)
- Statement of procedures for dealing with allegations of abuse against staff
- Supporting pupils with medical conditions

5 Policies and Guidance

5.2 What must be published online

<https://www.gov.uk/guidance/what-maintained-schools-must-publish-online> contains details of the information that schools must publish on their websites.

The October 2018 list is:

- [School contact details](#)
- [Admission arrangements](#)
- [Ofsted reports](#)
- [Exam and assessment results](#)
- [Performance tables](#)
- [Curriculum](#)
- [Behaviour policy](#)
- [School complaints procedure](#)
- [Pupil premium](#)
- [Year 7 literacy and numeracy catch-up premium](#)
- [PE and sport premium for primary schools](#)
- [Special educational needs \(SEN\) and disability information](#)
- [Careers programme information](#)
- [Equality objectives](#)
- [Governors' information and duties](#)
- [Charging and remissions policies](#)
- [Values and ethos](#)
- [Requests for paper copies](#)

5.3 Policies for Catholic Schools

The Catholic Education Service <https://www.catholiceducation.org.uk/> has a variety of useful model policy documents specifically for Catholic schools and academies.

Of particular note is the [Bishops' memorandum on the Appointment of Teachers to Catholic Schools](#) the purpose of which is to help and guide Governing Bodies to fulfil their responsibilities, including statutory responsibilities, to preserve and develop the Catholic character of the school in relation to the appointment of staff.

5.4 Policies for schools in the Diocese of Arundel and Brighton

<https://abdiocese.org.uk/education/governance> has useful resources for Diocesan schools.