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24.0 CHARGING FOR SCHOOL ACTIVITIES

24.1 Introduction

This guidance is provided to assist Head Teachers and Governing Bodies in setting their policies with regard to charging and remission for school activities and school visits. Every school should have a charging policy and a remissions policy covering this area that can be made available to parents upon request.

Sections 449-462 of the Education Act 1996 set out the law on charging for school activities in schools maintained by local authorities in England.

This complements the guidance laid out in section 7.5 of the Governor's Handbook.

Under **The School Information (England) (Amendment) Regulations 2012** that came into force on 1st September 2012, schools are required to publish their charging and remissions policy on their school website. School websites may be subject to future auditing.

24.2 Charging and Remissions Policies

Schools cannot charge unless the Governing Body or the Local Authority has drawn up a charging policy that defines the activities they intend to charge for, and a remissions policy.

If a school chooses to apply a charge for a particular activity then it should make information available to parents as to how the charge has been calculated as well as details of support for those on low incomes or in receipt of specific benefits.

The remissions policy must set out the circumstances in which the school will remit, in whole or in part, any charge that would normally be payable in line with the charging policy.

24.3 Activities Schools CANNOT Charge For

The following list of activities **cannot** be charged for by school governing bodies and local authorities:

- a) an admission application to any state funded school (paragraph 1.9 of the School Admission Code 2014 rules out requests for financial contributions as any part of the admissions process);
- b) education provided during school hours (including the supply of any materials, books, instruments or other equipment; sports activities such as swimming lessons and professional coaching; author visits);
- c) education provided outside school hours if it is part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school, or part of religious education;
- d) instrumental or vocal tuition, for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent;
- e) entry for a prescribed public examination, if the pupil has been prepared for it at the school; and
- f) examination re-sit(s) if the pupil is being prepared for the re-sit(s) at the school¹.

¹ However, if a pupil fails, without good reason, to meet any examination requirement for a syllabus, the fee can be recovered from the pupil's parents.

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24.4 Activities Schools CAN Charge For

Schools and local authorities can charge for the following:

- a) Any materials, books, instruments, or equipment, where the child's parent wishes him/her to own them, i.e. a charge can be made to cover the cost of materials or ingredients required for design or food technology subjects where parents have indicated in advance that they would like their child to bring home the finished product;
- b) Optional extras (see section 24.6);
- c) Music and vocal tuition, in limited circumstances (see section 24.7);
- d) Certain early years provision²; and
- e) Community facilities³.

24.5 Voluntary Contributions

A school can request voluntary contributions for the benefit of the school or any school activity.

The Head Teacher or Governing Body should, from the outset, make clear to parents:

- If an activity is reliant upon voluntary contributions and cannot be funded from any other sources;
- That there is no obligation to make a contribution as it is voluntary, not compulsory;
- That the activity will be cancelled if insufficient contributions are received to fund it; and
- The school's policy for allocating places on school visits.

A child should not be excluded from an activity if his/her parents are unwilling or unable to pay.

Parents must not be made to feel pressurised into paying a voluntary contribution and schools should **not** send colour coded reminder letters or direct debit/standing order mandates when requesting contributions.

24.6 Optional Extras

Charges can be made for providing materials, books, instruments or equipment where an optional extra is being provided. Participation in optional extra activity is a matter of parental choice and a willingness to meet the charges. Parental agreement is a necessary prerequisite for the provision of an optional extra where charges will be made. Optional extra charges **may** be made in the following circumstances:

- Education that is **not** part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil is being prepared for, or part of religious education is provided outside of school time;
- Examination entry fee(s) if the registered pupil has **not** been prepared for the examination(s) at the school;

² The Education (Charges for Early years Provision) Regulations 2012

³ The powers to provide community facilities are under s.27(1) of the Education Act 2002

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- Transport, other than that required to take the pupil to school or to other premises where the local authority/governing body has arranged for the pupil to be provided with education; and
- Board and lodging for a pupil on a residential visit.

In calculating the cost of optional extras an amount may be included in relation to:

- Any materials, books, instruments, or equipment provided in connection with the optional extra;
- The cost of buildings and accommodation
- Non-teaching staff;
- Teaching staff engaged under contracts for services purely to provide an optional extra (including supply teachers); and
- The cost, or a proportion of the costs, for teaching staff employed to provide tuition in playing a musical instrument, where the tuition is an optional extra.

The charge per pupil should not:

- exceed the actual cost of providing the optional extra divided equally by the number of pupils participating;
- include any form of subsidy for other pupils wishing to participate whose parents are unwilling or unable to pay the full charge;
- include the cost of any alternative provision for other pupils not wishing to participate in the optional extra where a small proportion of the optional extra takes place during school hours; or
- include the costs of supply teachers contracted to cover for teachers who are away from school as they are seen to be providing education during school time, not an optional extra.

24.7 Music Tuition

The Charges for Music Tuition (England) Regulations 2007 set out the circumstances in which charges can be made for tuition in playing a musical instrument, including vocal tuition.

Charges may now be made for vocal or instrumental tuition provided either individually or to groups of any size provided that the tuition is provided at the request of the pupil's parent. Charges may not exceed the cost of the provision, including the cost of the staff that provides the tuition.

Charges may not be made where the teaching is either an essential part of the national curriculum, or is provided under the first access to the Key Stage 2 Instrumental and Vocal Tuition Programme.

Charges may not be made in respect of a pupil who is looked after by a local authority (within the meaning of section 22(1) of the Children Act 1989).

24.8 Transport

Schools cannot charge for:

- a) Transporting registered pupils to or from the school premises, where the LA has a statutory obligation to provide transport;
- b) Transporting registered pupils to other premises where the governing body or LA has arranged for pupils to be educated;

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- c) Transport that enables a pupil to meet an examination requirement when he/she has been prepared for that examination at the school; and
- d) Transport provided in connection with an educational visit.

24.9 Residential Visits

Schools **cannot** charge for:

- a) Education provided on any visit that takes place during school hours⁴;
- b) Education provided on any visit that takes place outside school hours if it is part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school, or part of religious education; and
- c) Supply teachers to cover for those teachers who are absent from school accompanying pupils on a residential visit.

Schools **can** charge for board and lodging **but** the charge must not exceed the actual cost.

24.10 Eligibility for Remission for Residential Visits

Section 200 of the Education Act 2002 outlines the eligibility to entitlement for board and lodging costs for residential visits. When a school informs parents about a forthcoming trip, they should make it clear that parents who can prove that they are in receipt of certain benefits will be exempt from paying the cost of board and lodging:

The current criteria is the same as for Free School Meals, an up to date listing can be found on NYCC website:-

<https://www.northyorks.gov.uk/free-school-meals>

Guidance on School Educational visits can be found on the NYCC website. The costs involved in the remission of board and lodgings are to be borne by the school from their contingency funds.

<https://www.northyorks.gov.uk/school-trips-educational-visits-and-activities>

24.11 Education Partly During School Hours

Where an activity takes place partly during **and** partly outside school hours, there is a basis for determining whether it is deemed to take place either inside or outside school hours.

A charge can only be made for the activity outside school hours **if** it is **not** part of the National Curriculum, **not** part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school and **not** part of religious education.

Non-Residential Activity

If at least 50% of the non-residential activity is spent during school hours then it is deemed to take place during school hours. Travelling time is included when it, too, takes place during school hours.

School hours do not include the break in the middle of the day.

For less than 50%, the activity is deemed to take place outside of school hours, i.e. where an excursion to a theatre production involves the pupils leaving school an hour before the end of the school day but the activity does not finish until late in the evening.

⁴ See section 452 of the Education Act 1996 for guidance as to what counts as during school hours.

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Example: Pupils are away from noon Wednesday to 9pm Sunday. This counts as 9 half days including 5 school sessions. The 5 school sessions are more than 50% of the number of half days spent on the visit therefore the visit is deemed to have taken place during school hours.

Residential Visits

In the case of a residential visit, if the number of school sessions taken up by the visit is equal to or greater than 50% of the number of half days spent on the visit, it is deemed to have taken place during school hours – even if some activities take place late in the evening. Whatever the start and finish times of the school day, Regulations require that the school day is divided into two sessions. A “half day” means any period of 12 hours ending with noon or midnight on any day.

Example: Pupils are away from noon Thursday to 9pm Sunday. This counts as 7 half days including 3 school sessions. The 3 school sessions are less than 50% of the number of half days spent on the visit therefore the visit is deemed to take place outside school hours.

24.12 Tour Operator’s Margin Scheme (TOMS)

If the tour operator’s operations fall within the Tour Operator’s Margin Scheme they will not be able to issue VAT invoices, which means there will be no VAT to recover. The tour operator will issue invoices which identify the services as TOMS services, and they may add on a surcharge. Schools must be careful not to process the invoices as VAT invoices, and not to recover the surcharge as if it were VAT.

Alternatively, if the component parts of the trip are booked individually, VAT invoices will be received for the taxable elements such as accommodation, events and entry to parks. Prior to booking a trip, schools should seek confirmation from the operator as to whether or not they are (i) within the TOMS and/or (ii) the price quoted includes recoverable VAT.

The Youth Hostel Association (YHA) and PGL do not fall within TOMS and so will continue to issue VAT invoices so enabling schools to reclaim VAT on the cost of trips taken with them.

Contact the Finance Enquiry Service (FES) via the web form below:

FES web form - <https://wa5.northyorks.gov.uk/eforms/fes/>

24.13 Other Information

Charging for School Activities can be found at:

<https://www.gov.uk/government/publications/charging-for-school-activities>

Developing a Learning Outside the Classroom Policy can be found at:

<http://www.lotc.org.uk/wp-content/uploads/2012/05/GCharging-Policy-Updated-PDF-1APR09.pdf>