

<b>CHAPTER 24</b> <b>Charging for School Activities</b>	<b>Chapter:</b> 24.0 <b>Page:</b> 1 of 5 <b>Date:</b> April 2013
--	--

### 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 chapter 23 of A Guide to the Law for School Governors.

Under **The School Information (England) (Amendment) Regulations 2012** that came into force on 1<sup>st</sup> 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 maintained school;
- 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) tuition for pupils learning to play musical instruments if the tuition is required as 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;
- 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 school.

#### 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

## CHAPTER 24

## Charging for School Activities

Chapter: 24.0  
 Page: 2 of 5  
 Date: April 2013

indicated in advance that they would like their child to bring home the finished product.

- b) Music and vocal tuition. Music lessons are the exception to the rule that all education provided during school hours must be free. New regulations came into force in September 2007 to give pupils greater access to vocal and instrumental tuition.

Charges can be made for teaching either an individual group or groups of an appropriate size to play a musical instrument or sing **if** the teaching is not an essential part of either the National Curriculum or a public examination syllabus being followed by the pupil(s), or the first access to the Key Stage 2 Instrumental and Vocal Tuition Programme (Wider Opportunities).

- c) Participation in optional extra activity is a matter of parental choice and a willingness to meet the charges. Parental agreement is a necessary pre-requisite for the provision of an optional extra where charges will be made. Charges **may** be made where:
- 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) are incurred for a registered pupil who has **not** been prepared for the examination at the school **or** where the examination is not on the set list but the school arranges for the pupil to sit it **or** if a pupil fails **without good reason** to complete the requirements of any public examination where the governing body or LA paid or agreed to pay the entry fee;
  - Transport is required 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 is required 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;
- Non-teaching staff;
- Teaching staff engaged under contracts for services purely to provide an optional extra (including supply teachers) **but not 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;** and
- The costs, 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

<p><b>CHAPTER 24</b></p> <p><b>Charging for School Activities</b></p>	<p><b>Chapter:</b> 24.0</p> <p><b>Page:</b> 3 of 5</p> <p><b>Date:</b> April 2013</p>
---	---

Where an activity takes place partly during **and** partly 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.

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.

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.

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 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.

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.

### 24.5 Voluntary Contributions

A school can request voluntary contributions for 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;
- 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 policy for allocating places on school visits, if one exists

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

Schools should **not** send direct debit or standing order mandates when requesting contributions.

**Para 1.93 of the School Admissions Code (revised February 2009) rules out practices that can lead to covert selection such as asking parents for a financial contribution as a condition of entry. Schools cannot ask for a voluntary contribution as part of the admissions process.**

### 24.6 Residential Visits

Schools **cannot** charge for:

- a) Education provided on any visit that takes place during school hours;

## CHAPTER 24

## Charging for School Activities

Chapter: 24.0  
 Page: 4 of 5  
 Date: April 2013

- 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.

#### 24.7 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 the benefits shown below will be exempt from paying the cost of board and lodging:

- Income Support (IS);
- Income Based Jobseekers Allowance (IBJSA);
- Support under Part VI of the Immigration and Asylum Act 1999; or
- Child Tax Credit, provided they are not entitled to Working Tax Credit and have an annual income, as assessed by the Inland Revenue that does not exceed £16,190 (amount for 2012/13);
- Guarantee Element of State Pension Credit;
- An income related employment and support allowance that was introduced on 27 October 2008.

#### 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;
- 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.

However, schools can request a voluntary contribution towards transport costs where it is provided during school hours.

#### 24.9 Tour Operator's Margin Scheme (TOMS)

Due to a change to the Tour Operator's Margin Scheme effective from 1<sup>st</sup> January 2010, if the operator's operations fall within the scheme they will no longer be able to issue vat invoices. This will result in an increase to the overall cost of the trip and schools should consider whether or not to continue to use tour operators when planning trips.

If the component parts of the trip are booked individually, vat invoices **can** be issued for the taxable elements such as accommodation, events and entry to parks. However, there will be factors other than vat that schools will have to consider if this route is chosen.

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 prior to booking.

## SCHOOLS FINANCE MANUAL

<b>CHAPTER 24</b> <b>Charging for School Activities</b>	<b>Chapter:</b> 24.0 <b>Page:</b> 5 of 5 <b>Date:</b> April 2013
--	--

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 Denyse Stringer on 01609 532683 with any queries.

### **24.10 Other Information**

Charging for School Activities can be found at

<http://www.education.gov.uk/aboutdfe/advice/f00213976/school-charging>

Developing a Learning Outside the Classroom Policy can be found at

<http://www.lotc.org.uk/pdf/1.3.2%20Developing%20a%20LOtC%20policy.pdf>