

THOMAS GRAY PRIMARY SCHOOL

LETTINGS POLICY

(See also Lettings Procedures for further information)

The Governors recognise that the various facilities of the school could be used by groups from the local community. They are keen to allow the use of the facilities to the benefit of the local community, provided this usage does not conflict with the interests of the school. The principles upon which lettings will be conducted are: -

1. The group using the facility meets the conditions laid down by the school for Lettings.
2. Full responsibility for insurance is with the hirer who must evidence adequate insurance cover.
3. The activity of the group using the facility does not conflict with the aims and ethos of the school.
4. The income from the lettings must cover all costs of making the facility available and may include an element of profit for the use of the school.
5. The scheme allows the school with agreement from the Resources Committee to subsidise lettings for community and voluntary use.
6. If the activities of the group give cause for concern the lettings may be withdrawn immediately.
7. The use of facilities does not affect the normal operation of the school.
8. The decision of the Resources Committee on whether or not to hire a facility is final.

Procedures for Hire of Facilities

1. Initial enquiry is by letter and addressed to the Headteacher.
2. Application made by an organisation.

This should be completed on the Letting Form and be accompanied by details of:

- the name and nature of the organisation;
 - the officers of the organisation;
 - details of how the organisation intends to raise money to pay for the lettings.
3. Applications considered by Headteacher in consultation with Governors to ascertain:

- suitability of application;
- availability of dates/time required;
- impact on normal operation of the school.

4. Applications approved or rejected:

- If approved – letter to group concerned giving conditions.
- If rejected – letter to group concerned giving reasons. Group may appeal to the Behaviour & Safety Committee.

5. Other requirements.

- Premises are left in the condition they were found in;
- Activities are restricted to specified area;
- No smoking or dangerous substances to be used on premises.

A. P. Taylor Chair of Gov.

 Headteacher.

S/12/D

05/12/17.

LETTINGS PROCEDURES

1. FIRST ENQUIRY ABOUT A LETTING

When a prospective client telephones enquiring about a letting, the school should make a note of the name and address of the applicant, the name of the organisation, and what facilities they require.

2. APPLICATION FORM

The client must now be sent an application form (**See appendix 1**). When the application form is returned, make sure that it has all been completed and that it has been signed.

3. CONSIDERATION OF APPLICATION

The application will be considered by the Headteacher, in consultation with the Resources Committee, in order to ascertain the suitability of the application, the availability of dates and times required and the impact on the normal operation of the school.

4. ACCEPTANCE/REJECTION OF LETTING

A letter of acceptance/rejection for the letting must now be sent to the client. In the case of an acceptance make sure that you state the charge for the letting and that you inform the client of the billing frequency, i.e. monthly/termly in advance for continuous lettings, due course for occasional lettings. This charge must not be less than the level approved by the Governors (**See Appendix 2**). The Resources Committee may subsidise lettings for community and voluntary use. Any such decision will be minuted including the reason for the decision. If 2 or more lettings occur at the same time Governors can also consider sharing the costs of the caretaker's overtime between all the Lettings. Again any such decision should be minuted and the organisation(s) involved informed of this decision.

In the case of a rejection a letter should be sent to the group giving the reasons. The group may appeal to the appropriate Resources Committee.

It must be remembered that the minimum payment to a caretaker for an evening letting is 2 hours and that for lettings in excess of 2 hours, he is also allowed 15 minutes before and after the letting.

Attach a copy of the Guidelines & Conditions to the acceptance letter and send it off to the client. Make sure you keep the application form safe. Debtor's section will ask for this if any problems arise concerning the letting.

5. NOTIFYING THE CARETAKER

It is essential that the caretaker is informed of the time and date of the letting so he can make the necessary arrangements for opening up etc. (Give him a copy of the acceptance letter).

6. INVOICING THE CLIENT

After the letting, match up the caretakers overtime claim against the letting application form. If there is any discrepancy then the charge for the letting will have to be reviewed. Work out the amount payable by the client and complete a Debtor's Form. (All schools should have a supply of these). The completed Debtor Form must be sent to the Income Section, St Peters House, L20 3AB. Debtors Section will automatically credit the school with the appropriate amount (see your monthly cash tab) and bill the client. If any queries arise over the billing of the letting or non-payment of the letting, Debtors Section will ask the school to send them the original letting application form.

7. V.A.T.

See VAT Manual to be found in School Office. For further guidance please contact Sefton's VAT Officer (currently Ann Riley, ex. 4108).

8. PTA/GOVERNORS MEETINGS

The costs of all existing PTA/Governors meetings are covered in the schools historical budget. However, if the frequency of these increases then the school will have to charge the PTA/Governing Body if they wish to cover the additional costs incurred – caretaker's overtime, heating, lighting etc.

APPENDIX 1

ADMISSION

1. Will members of the public be admitted, or will admission be limited to members of the organisation making this application?
.....

2. What charge, if any, will be made for admission?.....

3. How will the charge be made?.....

4. Please state the maximum number of persons expected to be in the accommodation at any one time.....

DETAILS OF REQUIREMENTS

Dates required (the time of both commencement and conclusion of the event/activity should be indicated after each date).

DATE	FROM/TO	DATE	FROM/TO	DATE	FROM/TO

CHARGES

Charges are based on the current tariff and the school reserves the right to increase or reduce the charge at its discretion, together with the appropriate rate of VAT, and will endeavour to give as much notice as possible.

Charges for the use of equipment will be levied at the discretion of the Headteacher.

ACCEPTANCE

I certify that the applicant understands that, if the use of this accommodation is granted, the letting is subject to the Guidelines and Conditions relating to the use of School Premises/Recreational Facilities, which are annexed to this form.

I undertake to be responsible for all payments due in connection with the letting and to ensure the observance of the Guidelines and Conditions referred to.

Signature of Applicant.....

Date.....

APPENDIX 1

GUIDELINES & CONDITIONS OF USE OF PREMISES AND FACILITIES

School and college premises and all playing fields, where suitable, are available to approved organisations at the discretion of the school. Premises and fields can usually be made available when not being used by the school or college. School premises are normally under the control of the School Governors, to whom application of use should be addressed.

a. APPLICATIONS

Applications, on the form supplied, should be sent to the Headteacher as far in advance of the proposed date of use as is possible so that consultations can take place with the Headteacher, Principal, Caretaker and/or Groundsman. The minimum notice necessary is 2 weeks, but longer notice affords a better chance that your application will be successful. Please answer all questions on the form, to avoid unnecessary further correspondence. Any additional information in support of your application should be attached to the form.

The school will accord priority to school/college approved youth organisations, and approved further education organisations, as far as is administratively possible.

b. CARE OF PROPERTY

Users are asked to take a genuine interest in the proper care of the facilities they use: groups catering for children and young people must ensure that adequate responsible leadership is provided.

The school appreciate that even under good leadership, occasional accidents may occur but it is essential that any damage should be reported immediately to the caretaker or groundsman on duty. A note to the Headteacher or Principal would be an appreciated courtesy. In their own interest, users should draw the attention of the caretaker to any damage they may find before their own meeting starts.

The following specific conditions should also be observed:

- (i) any footwear which might cause damage to flooring shall not be worn within the school buildings;
- (ii) rooms or other premises shall be left clean and free from litter;
- (iii) smoking is not allowed;
- (iv) no room, premises or facilities other than those specified in the official approval of letting shall be entered or used;
- (v) the premises shall be completely vacated by the time stated in the official approval of letting. (Failure to do so will result in additional charges being levied).

c. EQUIPMENT

School/college equipment, particularly gymnastic and projectors, is not available to hirers of the premises unless requested in the application and specified in the confirmation of letting. A small charge will be made for use of equipment and this will be included in the confirmation of letting.

d. CANCELLATIONS

- (i) Applicants cancelling their booking with less than 3 days notice may be required to pay all costs/expenses incurred in granting the letting. I
- (ii) The Headteacher, Principal, Caretaker and/or Groundsman will have the authority to cancel any letting at short notice if circumstances make the use undesirable.

e. LIABILITY (PLEASE READ CAREFULLY)

Lettings (whether involving the use of a building or playing fields) are approved upon conditions that the organisation making the application accept full responsibility for accidents arising from this use and that the organisation shall indemnify the School against all claims in respect of injury to persons or damage to property arising from the letting, except in so far as they shall be attributable to the act, default or negligence of the School or its employees, servants or agents.

- f. When official confirmation of this application for letting is received the applicant is asked to contact the Headteacher or Principal at the school or college and make detailed arrangements.

APPENDIX 2

REVIEW OF CHARGES 2010/11

DETAILS	DATE OF LAST INCREASE	CURRENT 2010/11 CHARGES £ p	PROPOSED 2011/12 CHARGES £ p	PERCENTAGE INCREASE ON CHARGE %
Lettings – School Premises*				
Monday - Saturday		35		
Small room per hour				
Large room per hour (Hall etc)		40		
Sunday		45		
Small room per hour				
Large room per hour (Hall etc)		52		
Lettings – School Playing Fields*				
SENIOR TEAMS – with accommodation				
Saturdays		50		
Sundays		55		
SENIOR TEAMS – no accommodation				
Saturdays		40		
Sundays		45		
JUNIOR TEAMS – with accommodation				
Saturdays		35		
Sundays		40		
JUNIOR TEAMS – no accommodation				
Saturdays		25		
Sundays		30		
All Weather Pitches*				
UNLIT				
Pitch With Accommodation				
Pitch only				
FLOODLIT				
Pitch With accommodation				
Pitch only				
<p>** It must be remembered that the minimum payment to a caretaker for an evening letting is 2 hours @1.5 Monday – Saturday @ 2 Sunday and that for lettings in excess of 2 hours, he is also allowed 15 minutes before and after the letting.</p> <p>Caretaker Scale D Point 14 £15725 = hourly pay would be £8.38</p> <p>Therefore for an 1 hour letting he / she would be paid £8.38 * (1.5 Mon- Sat) * (2hrs min letting) = £25.14 + extra 20% after 8pm Then add on Ni / Cleaning / Energy costs + 30% (small room) Total cost = £ 32.68 or £46.58 sun or 50% (large room) £37.71 or £50.28 sun</p> <p>Therefore for an 2 hour letting he / she would be paid £8.38 * (1.5 Mon -sat) * (2.5 extra 15 minutes to open and close) = £31.42 + extra 20% after 8pm Then add on Ni / Cleaning / Energy costs + 30% (small room) Total £40.84 or 50% (large room) £47.13</p> <p>** None of the above charges include VAT. For further guidance please contact Sefton's VAT Officer (currently Ann Riley, ex. 4108). Sports lettings are generally subject to Vat.</p>				

NB – Hirers of rooms in the Authority's establishments must be covered by Public Liability Insurance

VAT on School Lettings

General Lettings

When a school hires out a general-purpose room or hall to a third party the income is Exempt from VAT. (Unless there is an option to tax in place on the property)

However if school hires out a room with specific facilities to a third party, such as a computer suite or kitchen, this is considered to be the hire of facilities and as such is a standard rated supply. VAT is chargeable @20%.

Sports Lets

When a schools hires out its sports facilities for short term lets, this is standard rated and VAT should be charged @ 20%.

However, in certain circumstances Customs will allow a 'series of lets' booked by a club or an association to be Exempt from VAT.

In order to qualify for the Exemption **All** the criteria listed below should be fulfilled by the series of lets:-

- The series should consist of 10 or more sessions.
- It must be for the same sport or activity.
- They should be at the same place each time (not necessarily the same pitch or court).
- There must be an interval of at least 1 day but not more than 14 days between sessions.
- The lets must be to a school, club, association or organisation representing affiliated clubs or constituent associations.
- The hirer has exclusive use of the facilities.
- They must be paid for as a whole and there must be written evidence to that effect.
- Refunds should not be given for sessions cancelled by the hirer as this invalidates the VAT exemption. Consequently, when a refund is given the whole series of lets become standard rated. However if sessions are cancelled by the Council, for example due to water logged pitches a refund or credit note can be issued without invalidating the VAT exemption.

Letting Facilities for Sport & Recreation

1. Sports Facilities

Premises are classed as sports facilities if they are designed and adapted for the playing of any sport or taking part in physical recreation. For example the presence of fixed nets for basketball or gym equipment in a fitness studio would normally confirm those premises as sport facilities.

This would include the following facilities:-

- stadia
- swimming pools
- tennis, badminton and squash courts
- gymnasiums
- cricket and football pitches
- golf courses
- skating rings
- dance studios
- or any other specially designed adapted or equipped land or premises for the playing of sport.

Therefore school halls fitted with fixed gym equipment are classed as sports facilities for this purpose.

2. VAT Liability

The letting of any sports facilities are normally classed as standard-rated and VAT should be charged at 20%.

The letting may be Exempt from VAT if either of the following applies:-

- the letting is for over 24 hours - See Section 3
- there is a series of lettings to the same person over a period of time - See section 4.

Please Note

A general purpose hall such as a community hall, which may have only floor markings, to enable badminton to be played, for example, does not count as sports facilities for this purpose. Letting of these halls will always be Exempt even when let for a sport to be played.

3. Single Lets - the 24 hour rule

A single let of sporting facilities, for a continuous period of over 24 hours may be Exempt from VAT, provided that **both** the following criteria apply :-

- the premises are let to the same person for the full duration of the let
- that person has exclusive control of the facilities throughout the period of the let.

4. Series of Lets - (Block Bookings)

A series of lets to the same person may be Exempt from VAT provided that **all** of the following criteria apply:-

- the series consists of 10 or more sessions;
- each session is for the same sport or activity;

- each session is in the same place, (although a different pitch or court at the same premises is acceptable);
- the interval between each session is at least a day and not more than 14 days;
- the series is to be paid for as a whole and there is written evidence to that effect;
- the facilities are let out to a school, club, association or an organisation representing affiliated clubs or constituent associations (for example a local league); and,
- the person to whom the facilities are let has exclusive use of them during the sessions.

Payments By Instalments

Customs have advised that payment in advance is not essential for this exemption to apply. Payment by instalments is acceptable provided that the other aspects of the criteria are met. There should be sufficient documentation committing an organisation to the series of lets. This documentation could take the form of a formal agreement, an exchange of letters or an invoice.

Clubs & Associations

It must stress that the Exemption for a series of lets applies only to schools, clubs and associations representing affiliated clubs. It does not apply to informal groups of persons or to commercial organisations.

Individual teams can be treated as clubs, provided that they conduct their affairs in the same manner as clubs. This would mean entering formal arrangements with the owner of the sports facilities, collecting subscriptions from members etc.

Cancellation and Refunds

- Where the person to whom the facilities are let cancels one or more of the sessions in the series booked and receives a refund, or if there is a clause in the agreement permitting a refund or credit on cancellation, then the Exemption from VAT would be invalidated. This applies even if the remaining hire sessions fulfil the criteria detailed in Section 4.
- If no refund is given and all the sessions have been paid for in full, the Exemption would not be invalidated, even if the cancelled facilities are re-let to other users.
- Cancellations by the Council, due to bad weather or other unforeseen non-availability of the sports facilities, do not invalidate the Exemption from VAT.

Variation of the hire Period

- If the person, to whom the facilities are let, increases the duration of some of the sessions, VAT will only be chargeable on the extra time booked.
- If the variation is to decrease the duration of some of the sessions then the Exemption will remain provided that no refund is given.
- If extra sessions are booked after pre-booking and pre-paying for a series of lets, the extra sessions will be liable for VAT at the standard rate.

5. Additional Supplies

Where changing rooms, floodlighting or other goods and services are included in the letting of sports facilities, they are regarded as ancillary to the letting and follow the same VAT liability, even if they are invoiced separately.

However, if there are optional extra goods or services provided - for example supplies of staff - they would be treated according to their normal VAT liability and VAT will have to be accounted for on any standard rated supplies.

6. Lettings for Other Activities

The letting out of sports facilities for any other purposes - for example letting a stadium for a concert or a sports hall for a political meeting is Exempt from VAT.