

Lettings Policy



Wigan Council Model Policy amended by Mr Grogan (Headteacher)
and Mrs Smith (School Business Manager): October 2024

Policy approved by Governors: November 2024



Chair of Governors



Headteacher

Policy shared with staff and shared on the school website: November 2024

'Never settle for less than your best'

LETTINGS POLICY

Our school motto

Never settle for less than your best.

Our Vision

Following in the footsteps of Jesus, each member of our community will flourish as resilient, respectful and adaptable individuals prepared for life's journey. Along the way we will encourage and inspire each other to continue growing as beacons of light in our own lives and the wider world.

Our Mission Statement

St. George's Central seeks to provide quality education rooted in the Christian faith, serving the spiritual, moral, and educational needs of the community of which it is part.

Lettings Arrangements

The Governing Body will make any decisions surrounding whether or not to let the school premises and/or grounds. If the decision is taken to let the school the Governing Body will determine the areas of the school that are available for hire, the categories of users (e.g. commercial, community, educational) and the associated charges. Such details should be recorded in a Scale of Lettings Charges.

The Scale of Lettings Charges should be included in the school's Scheme of Financial Administration and should be reviewed and approved by governors at least annually.

In making the decision to let the school, the Governing Body will consider the implications of the time accessibility to school is required.

Extended Services

The Children's Centre and Extended Schools Lettings Policy Guidance states that:

(i) For extended services commissioned either strategically (by the LA) or locally (by the school or a group of schools) that:

- utilise funds made available for this purpose
- meet the core offer for both children's centres and extended schools
- operate within the normal opening times of the school or children's centre (i.e. core hours)

Guidance/ Recommendation 1

- No charge is made to the provider for the use of the venue/rooms etc.
(ii) As above BUT delivered outside of the children's centre/ school's core opening hours

Guidance/ Recommendation 2

- A charge is made to the provider for the use of the venue /rooms to cover the extra costs to the children's centre/ school i.e. heating, lighting, caretaking etc.

(iii) For community services that are not commissioned by the LA or school/ children's centre and are unrelated to the extended schools or children's centre core offer

Guidance/ Recommendation 3

- The school/ children's centre issues a lettings agreement/ contract dependant on the nature of the service delivery and an appropriate charge is made.

It is for the Governing Body of each individual school to set its scale of charges. Schools may wish to consider having a sliding scale of charges in place, particularly for those services that have not been directly commissioned by an individual school, an extended services working group or a children's centre but whose focus makes a contribution to one of the core offers.

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Depositing of Income – Which Account?

Income received in respect of lettings at aided schools may be paid directly into the Governors Account or unofficial school fund, or the delegated budget account. The Governing Body should decide which account lettings income will be paid into, and the approval of that decision should be recorded in the Governing Body minutes.

If the income is not paid into the delegated budget, any costs incurred by the school when letting the premises must be reimbursed to the delegated budget, for example, heating and lighting, caretaking costs, wear and tear etc. plus VAT where necessary.

Community schools must pay lettings income into the delegated budget account.

Lettings Agreement

All hirers should complete a lettings agreement. The lettings agreement should detail the:

- Name and address of the hirer
- The day the let is required, for example Monday
- The time of hire, for example 6pm – 7.30pm
- The period of hire, for example 1st September 2007 – 21st December 2007
- The league to which the hirer is affiliated (in the case of sports lets)
- Insurance requirements

A new lettings agreement should be completed each term, or at the end of the letting period if this is less than a term.

The lettings agreement must be signed by the hirer to acknowledge their compliance with the terms and conditions associated with the use of school premises.

An authorised representative of the school should also sign the lettings agreement. Governors will determine the arrangements for the approval of each hire and should nominate the authorised representative(s), details of which should be recorded in the minutes.

An example of a lettings agreement is detailed at Annex A.

Terms and Conditions of Hire

Hirers should be supplied with written details of the Terms and Conditions of Hire. The Financial Handbook, Part 6 Appendix B contains an example of Terms and Conditions of hire. These should be developed further to suit the requirements of the school, consideration should be given to including, for example:

- the notice required to cancel a letting,
- whether the hire charge will be refunded in respect of cancellations, or if a percentage of the charge will be due,
- that the Governing Body will accept no liability for loss of personal property brought on to the premises, or left by the owner during the period of hire,
- the need to comply with the school's Health and Safety Policy.

Insurance

The Terms and Conditions of Hire should include the requirement for the hirer to obtain appropriate insurance. The school should examine the original insurance certificate, and a photocopy should be taken and retained by the school.

If the hirer has not made their own arrangement for insurance cover, the school should arrange for them to be included in the block cover organised by the Authority's Insurance Section. There is a charge for this service, and the school should ensure that this is passed on to the hirer. (See Part 5 of the Financial Handbook for further details regarding insurance).

Timetable of Lettings

A timetable should be held in school, which details the periods during each day when the school facilities are being hired, and by whom.

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Signing In/Out Record

A person nominated by the hirer should be required to sign on and off the school premises, and a member of school staff, for example the caretaker, should witness the signature.

Method of Collecting Payment

The school should determine whether hirers should be invoiced for the cost of hire, or whether payment will be collected at the time of the let, and a receipt issued immediately.

Invoicing and VAT

If the decision is taken to raise invoices, it is good practice to raise the invoice in advance of the letting. The person raising the invoice should not be responsible for collecting and banking the income to which it relates.

Every invoice should bear the name of the school, be consecutively numbered, detail the date of the invoice, the dates of hire and the charge, and account for VAT where applicable. The invoice should bear the words "Request for Payment" (If this wording is not detailed any VAT included on the invoice becomes due to Customs and Excise immediately, rather than when the invoice is paid).

As detailed in 17 above, VAT may be payable in respect of certain lettings, in particular sports lets. However, sports lets may be exempt from VAT if all of the following criteria are met:

- The session consists of ten or more sessions; AND
Each session is in the same place (although a different, court or lane or a different number of pitches, courts or lanes at the same ground or premises is acceptable); AND
- The interval between each session is at least 1 day and not more than 14 days (although the duration of each session can be varied). Letting for every Saturday afternoon fulfils this condition but there is no exemption for longer than 14 days which arise through closure, e.g. for public holidays; AND
- The series is to be paid for as a whole, (i.e., no refunds) and there is written evidence to that effect. This must include evidence that this payment is to be paid in full for the series whether or not the right to use the facility for any specific sessions is actually exercised. Provision for a refund in the event of the unforeseen non-availability of the facility would not break this condition but provision for a refund in other circumstances would; AND
- The facilities are let out to a school, club, association or an organisation representing affiliated clubs or constituent associations (such as a local league); AND
- The person to whom the facilities are let has exclusive use of them during the sessions.

As evidence of the above, a lettings agreement must be completed each term, as detailed in 7 above. Care should be taken to ensure that the number of weeks in a term permits 10 lets to take place. If this is not possible, VAT must be accounted for on the total hire charge for that lettings period.

Refunds must not be given to a hirer who complies with the VAT exemption criteria, and cancels the hire or fails to take up the hire, otherwise VAT must be charged for the whole of the lettings period.

An example of a VAT exemption form is detailed at Annex B. The form details all of the criteria that must be met to allow the hire to be exempt of VAT. The form should be signed by the hirer in addition to the lettings agreement.

IT IS ESSENTIAL THAT SCHOOLS ALLOCATE VAT CORRECTLY, therefore, it is recommended that schools also refer to Section 3 of the Financial Handbook – VAT and other Taxation for further guidance, or contact the Authority's VAT Officer.

Appendix C lists some examples of the common types of lettings in schools and whether VAT should be charged.

A copy of the invoice should be held in school. On receipt of payment, a general receipt should be issued and the copy invoice detailed with the date of payment, and the receipt number. If VAT has been charged and the hirer asks for a VAT receipt, one must be produced and given to the hirer.

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Jesus said, 'I am the light of the world. Whoever follows Me will not walk in darkness, but will have the light of life.' John 8:12

A record should be maintained of all invoices raised and subsequent payments. An example Lettings Control Sheet is provided at Annex D that may be used for this purpose. The record should be examined periodically to ensure that all invoices have been paid on a timely basis.

New Opportunities Fund for Sport and PE (Exception to the above VAT procedures)

To ensure that VAT associated with New Opportunities Fund (NOF) spending may be reclaimed by the Council, all bookings in respect of new or upgraded sports facilities (funded from NOF) must be made for nine or less sessions and subject to a VAT charge.

Payment at Time of Hire

If payment is made at the time of hire, a general receipt must be issued immediately in respect of the income received. As lettings often take place outside normal school hours, arrangements must be in place to enable the secure holding of income overnight.

A signed lettings agreement must be in place even if the hirer makes a payment at the time of the hire.

A record of payments due should be maintained. The record should detail the date of hire, the amount due, the amount paid, and the receipt number relating to that period.

At least once a week, the receipt book should be ruled off and the value of the receipts totalled, and the income relating to those receipts should be banked.

Bad Debts

The school should establish procedures to be adopted in the event of the non payment of lettings fees.

Further Guidance

Further guidance in respect of lettings, can be found in Section 6 of the Financial Handbook – Out of School Activities.

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WIGAN METROPOLITAN BOROUGH COUNCIL

MODEL HIRING AGREEMENT

FOR THE USE OF SCHOOL PREMISES AND SCHOOL SPORTS PITCH (ES)

This Agreement is made on the date (1) and between the Governing Body (2) and the Hirer (3) named below whereby in consideration of the sum(s) mentioned (4):

A. The Governing Body agrees to permit the Hirer to use the premises (5) for the purpose (6) for the periods (7) and for the age range and numbers (8) all described below:

1. Date:

2. Governing Body:

(a) Name of a School:

(b) Authorised Representative:

Address:

Telephone Number:

3. Hirer

(a) Organisation:

(b) Affiliated to

(c) Authorised Representative:

Address:

Telephone Number:

4. Hiring Fee £

Hire Charge

Equipment Hire

Heat and light

Caretaker

Showering and Cleaning

Sub-Total £.....

VAT

TOTAL: £.....

Less Deposit £.....

Balance Due: £.....

5. Premises

Hall/Room/Pitch(es):

Other:

6. Purpose of Hiring:

.....

.....

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7. Period of Hiring:

Date From:
To:
Hours:

8. Age Range and Number:

	Number
8 and under:
16 and under:
Adults:	

TOTAL:

B. The Hirer agrees with the Governing Body and Education Authority to observe and perform the provisions and stipulations contained or referred to in the Education Authority’s Standard Conditions of Hire for the time being in force as annexed hereto (an understanding of which the Hirer acknowledges) together with the special conditions set out in the Schedule overleaf (if any).

Signature of Authorised Representative (Hirer)
.....
Designation:
(Print Name)
Dated:

Signature of Authorised Representative (School) :
.....
Designation:
(Print Name)
Dated:

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WIGAN COUNCIL
VAT EXEMPTION FORM

If ALL of the following criteria are met then the block booking will be exempt from VAT:

- The session consists of ten or more sessions; AND
Each session is in the same place (although a different, court or lane or a different number of pitches, courts or lanes at the same ground or premises is acceptable); AND
- The interval between each session is at least 1 day and not more than 14 days (although the duration of each session can be varied). Letting for every Saturday afternoon fulfils this condition but there is no exemption for longer than 14 days which arise through closure, e.g. for public holidays; AND
- The series is to be paid for as a whole, (i.e., no refunds) and there is written evidence to that effect. This must include evidence that this payment is to be paid in full for the series whether or not the right to use the facility for any specific sessions is actually exercised. Provision for a refund in the event of the unforeseen non-availability of the facility would not break this condition but provision for a refund in other circumstances would; AND
- The facilities are let out to a school, club, association or an organisation representing affiliated clubs or constituent associations (such as a local league); AND
- The person to whom the facilities are let has exclusive use of them during the sessions.

Note: In the event of the hirer, who complies with the VAT exemption criteria and is not being charged VAT, cancelling or failing to take up any period booked, he/she shall be liable to pay the charge agreed in the written agreement and no refund will be given.

If you consider your club/organisation qualifies for exemption please complete the attached slip with your lettings agreement.

If the exemption criteria above cannot be met then the charge will be subject to VAT

I confirm I have read the criteria for VAT exemption and that

Name of club/organisation:-----

Meet the criteria for a VAT exempt series of lets as set out above

Signature:-----Date-----

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VAT

	Type of Letting	Example Activity	Vatable
1	Letting of a classroom	Residents/Tenants meetings, Slimming Clubs, Councillor/MP Surgeries	No
2	Letting of Meeting room	Ditto	No
3	School Hall	Ditto	No
4	Conference Rooms	If facilities are available, e.g. OHP, Flip Charts, and these are subsumed in the charge, and the same charge applies whether or not a hirer uses the facilities	No
5	Conference Rooms	If facilities are available, e.g. OHP, Flip Charts, and these are identified separately on the hiring agreement or invoice and a room only charge applies if a hirer does not use the facilities	Yes
6	School Hall/Sports Hall	Training/Instruction, e.g. Karate, Flower Arranging, Aerobics, where the hirer pays the school the fee and the trainees pay the instructor	No
7	Sports Hall	Sporting Activity - Hall has floor marking only (i.e. no goalposts, badminton nets, netball hoops & stands provided) for sporting activities, e.g. fencing	No
8	Sports Hall	Sporting Activity - equipment provided, e.g. goal posts badminton nets, benches, mats, climbing frames, vaulting horse, netball hoops & stands	Yes**
9	Playing Fields	Sporting Activities, e.g. Hockey, Football, Rugby	Yes**
10	Playing Fields	Fund Raising Activities	No
11	Car Parks/Playgrounds	Car Boot	No
12	Car Parks/Playgrounds	Car Parking	Yes
13	MUGA/ All Weather Pitches (NOF Funded)	Sporting Activities	Yes***
14	All Weather Pitches	Sporting Activities	Yes**

*If the invoice/hiring agreement shows the charges for additional facilities, e.g. OHP's, Flip Charts, then these element only are vatable.

**Sports lets may be exempt from VAT if all of the criteria are met as detailed on Appendix B.

***To ensure that VAT associated with New Opportunities Fund (NOF) spending may be reclaimed by the Council, all bookings in respect of new or upgraded sports facilities (funded from NOF) must be made for nine or less sessions and subject to a VAT charge.

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