

# School Letting Procedures

PO Box 41, Shaftesbury House  
402 High Street  
West Bromwich B70 8RG  
Telephone: 0121-569 2200  
Facsimile: 0121-553 1528

E-mail: [childrenand\\_youngpeopleservices@sandwell.gov.uk](mailto:childrenand_youngpeopleservices@sandwell.gov.uk)

# School Letting Procedures

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## School Letting Procedures

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# School Letting Procedures

## 1. Introduction

Governors have control over the use of the school premises, subject to the LA's general policy that all educational premises should be made available wherever possible to provide for the wider educational and recreational needs of children, young people and adults.

The LA by virtue of its directions issued under Section 42 of the 1986 Education (No 2) Act requires Governors to give priority to the use of school premises outside school hours for adult education, youth and other community use.

Schools will be reimbursed for the costs of approved LA lettings such as youth, adult education, mother tongue teaching and welfare of young people.

The procedures and advice contained in this manual of guidance should assist Governing Bodies in operating an efficient and effective lettings policy. It should be made available to all staff involved in the letting of school premises.

## 2. Lettings Policy

It is the responsibility of each Governing Body to decide and set the Lettings Policy for the school.

When considering the policy to adopt the following areas must be examined and decided upon:

### (a) Scale of Charges

The Governing Body of each school is responsible for setting the charges that are to apply to the letting of their school's premises. Details of the LA's present scale of charges for the letting of school premises are shown in Appendix A. Governing Bodies will be informed of any revision to the LA's charges.

### (b) Conditions of Hire

Governing Bodies may add to those conditions specified in the LA's Conditions of Hire shown in Appendix B and may also make minor amendments to the wording of those conditions therein. However, any such addition or minor amendment must not substantially alter the purpose or object of any condition shown in the LA's policy. It would be acceptable, for example, to require a shorter period of notice from hirers or to alter the time that hirers are allowed to occupy the building. Governing Bodies may not delete any of the conditions included in the LA's standard conditions of hire.

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### (c) **Concessions Offered**

The Governing Body of each school is responsible for setting the concession rates that are to apply to the letting of their school premises. Details of the LA's current list of concession rates are shown in Appendix C. Governing Bodies will be informed of any changes to the LA's list of concessions.

Governing Bodies are advised to consider the school's letting policy on an annual basis at the first Governing Body meeting of the Summer Term. It is strongly recommended that Governing Bodies consider adopting the LA's Letting Policy.

### 3. **Admin – Applications for the Hire of School Premises**

An application form for the use of school premises must be completed for all school use or use by other organisations that take place after school hours and extend beyond 1800 hours, or take place wholly after 1800 hours, or at weekends.

When an enquiry is received regarding the hire of school premises the following information must be issued to the person making the enquiry:

- (a) Scale of Charges.
- (b) Conditions of Hire.
- (c) Details of Concessions.
- (d) Application Form.
- (e) VAT Regulations.
- (f) Payment Instructions.

An application form must be completed in full, signed and witnessed prior to approval being given for a letting to take place.

The following points should be noted when considering an application:

- Only a Director can legally bind an incorporated company unless the company has, resolution, appointed any other person, in which case a copy of the resolution must be attached.
- Where a firm is run in partnership the signatures of all partners are required

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- A member of a club committee can sign the form if so appointed by a resolution of the committee. If there is no such resolution, the signatures of all the committee members are required.

Governing Bodies are strongly advised when designing a form for their use to follow the format of the LA's standard application form, as shown in Appendix D.

Applications for the hire of school premises should be made to individual schools. Any enquiries received at the Education Office will be forwarded to the school concerned.

### 4. Admin – Permits

A permit for the hire of school premises must be issued once a letting application has been accepted.

The following details should be completed on the permit:

- (a) Name of School.
- (b) Name of Hirer – this should be the name of the person or the organisation to be charged.
- (c) Address of Hirer.
- (d) Organisation.
- (e) Purpose of Letting.
- (f) Date(s) of Use.
- (g) Times            From  
                              To
- (h) **Accommodation**

This should include the type of accommodation to be used and the numbers involved.

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### (i) Hire Charge

As schools are now responsible for charging hirers direct the hire charge must be calculated by schools in accordance with their lettings policy and the relevant VAT regulations (see Section 8).

The charge for the letting must be clearly detailed on the permit as shown below:

- (i) Accommodation Charges per Letting  
+  
Other Charges per Letting (Please Specify)  
x  
Concession Rates (Where Applicable)  
=  
Charge per Letting
- (ii) Charge per Letting  
x  
Number of Times Let  
=  
Total Net Charge for Letting
- (iii) Total Net Charge for Letting  
+  
VAT @ 17.5% (where applicable)  
=  
Total Gross Charge for Letting

A permit consists of four copies and one must be issued for all lettings, including any bookings for school use.

The permits should be issued and distributed as detailed below:

- Copy 1 (White)** - To be handed or posted to the hirer. This copy serves as notice to the hirer of the charge for the letting.

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### **Copy 2 and 3 (Pink/Blue)**

- To be forwarded to Education and Children's Services. These copies will be used to calculate the number of units on which the caretakers remuneration will be based.

Copy 3 (blue) will be returned to the caretaker informing him/her of the units he/she is entitled to claim for the letting.

Copy 2 (pink) will be retained at Education and Children's Services to be used as the basis for checking claims for letting fees submitted by the caretaker.

### **Copy 4 (Green)**

- To be retained in school.

An example of a completed permit is shown in Appendix E.

## 5. Admin – Completion of Lettings Claim Form

Staff claiming letting fees should do so on a regular basis. At the very least claims should be made monthly.

Claims for longer periods of time take longer to check and calculate. Payment of such claims submitted in time for the weekly deadline cannot be guaranteed.

Staff completing a lettings claim form (ACC1) should ensure that the following sections on the claim form are completed:

- School.**
- Caretaker.**
- Claimed week ending.**
- Date of Letting**

Lettings should be listed in date order as this would assist staff when checking and calculating claims.

- Permit Number**

The correct permit number must be stated.

- Hirer**



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(g) **Accommodation**

Brief details of accommodation used must be given or the number of units claimed must be stated.

(h) **Certified Correct**

The claim must be signed by the claimant.

(i) **Remarks**

Including details of any additional facilities or time used by the hirer. Where this is the case the Head Teacher's approval must be obtained and should be authorised by his/her signature.

The procedure for the checking and calculation of letting fees are currently under review. Governing Bodies and those members of staff affected will be notified of any change to the procedure after proper consultation has been carried out.

A specimen copy of a lettings claim form (ACC1) is shown in Appendix F.

### 6. **Admin – Use of School Kitchens**

The present catering contract provides for the continued use of school kitchens/serveries to groups or individuals wishing to hire them. However in order that standards of hygiene may be maintained, it will be necessary for a representative of the contractor to be in attendance throughout the period of the letting. When an application to hire a kitchen is received the applicant must be informed that they will have to meet the cost of the contractors representative being in attendance throughout the period of the letting. The contractors scale of charges for the service provided by their member of staff are available from Client Services.

It is not necessary for major changes to be made to the existing lettings scheme other than to request that a photocopy of the application form and the permits issued to the hirer be handed to the Cook Supervisor without delay. In order for the contractor's staff to attend, it is essential that such lettings are not normally accepted without reasonable notice.

The school's copy of the permit should subsequently be endorsed to indicate the date on which a copy of the permit was handed to the Cook Supervisor.

## School Letting Procedures

### 7. Charging – General

#### (a) Letting of School Premises to External Organisations

All schools are now responsible for charging hirers of school premises direct and as such the letting charge must be calculated by schools.

Those schools that do not have delegated powers must calculate the letting charge in accordance with the Local Authority's Lettings Policy, as laid down by the Council, and the VAT Regulations.

Those schools with delegated powers must calculate the hire charge in accordance with the school's Letting Policy, as laid down by the Governing Body, and the VAT Regulations.

Please find detailed below the procedures to be followed when calculating the letting charge:

#### (i) Accommodation Charges

You must take into account the cost of the different types of accommodation used and how many of each are used.

#### (ii) Other Charges

You must take into account any other charges that are to be levied for each letting, eg Sessional Charge.

#### (iii) Concession Rates

You must apply the appropriate concession rate that may be applicable to the letting.

#### (iv) Charge Per Letting

The sum of (i) and (ii) less the concession rate when applicable will give you the charge for each time the letting takes place.

#### (v) Total Net Charge for Letting

If the letting is for one date only the Total Net Charge for the Letting will be equal to the calculation shown in (iv) above. However, where the letting is for more than one date the Charge per Letting should be multiplied by the Number of Times Let to calculate the Total Net Charge for Letting.

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### (vi) VAT

The VAT regulations applicable to the hire of school premises are covered in more detail in **Section 8**. Where VAT is applicable it should be calculated at the standard rate (17.5%) and shown separately. The Council's VAT registration number should be quoted on the hirer's copy of the permit.

### (vii) Total Gross Charge for Letting

If VAT applies it should be added to the Total Net Charge for the Letting to give the Total Gross Charge for the Letting.

The letting charge should be clearly detailed on the permit and the hirer issued with the white copy as instructed in **Section 4**.

### (viii) Instalment Charges

The following details must be completed on form FIN.51 (a copy of which is shown in **Appendix G**):

- **Name of School.**
- **Name of Hirer.**
- **Address of Hirer.**
- **Total Charge for Letting.**
- **Permit Number.**
- **Number of Instalments** – Where the letting is for a number of dates the number of instalment payments allowed should not be more than the number of dates booked.
- **Instalments Due** – Agreement should be reached on the day/dates that instalments are to be paid. You must ensure that an instalment payment is received prior to each date of use.
- **Amount to be Paid Per Instalment** – Total charge for the letting divided by the number of instalments allowed.
- **Authorised By** – Head Teacher/Deputy Head Teacher should sign to denote his/her agreement.
- **Agreed By** – The hirer should sign to denote his/her agreement to the amount and frequency of the instalments.

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A copy of the agreed instalments should be issued to the hirer together with the white copy of the permit. Once the last instalment has been received the hirers copy of the permit (white) may be endorsed “**Full and Final Payment Received**”.

The school’s copy of the completed form FIN.51 should be kept on file with the school’s copy of the permit (green copy).

The hirer must be informed that payment for the letting charge must be made to the school office prior to the date(s) of the letting(s).

Access to the school premises should only be allowed if the hirer can provide proof that the letting has been paid for in advance or in the case of instalment payments that the latest instalment has been paid.

Under no circumstances should the hirer make payment to the member of staff covering the letting on the day of use, or otherwise. Staff should be instructed to refuse payment and deny access to the school premises.

A copy of the payment instructions to be issued to hirers are shown in **Appendix H**.

### (b) **Letting of School Premises to Internal Organisations**

Internal organisations would include Council Themes or other schools.

Where a charge is to be made the procedures detailed in (a) above should be followed when calculating the charge.

The white copy of the permit detailing the charge to be made should be forwarded to Education and Children’s Services to enable an internal recharge to be carried out.

If no charge is made, this should be endorsed on the permit.

A number of examples of how to calculate a letting charge using the LA’s current Letting Policy are shown in **Appendix 1**.

## 8. **Charging – Value Added Tax**

It is imperative that VAT is accounted for properly. Failure to do so could result in the Authority incurring financial penalties. If penalties are incurred due to an error or omission on behalf of a school such costs will be charged to that school’s budget.

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### (a) Supply of Chairs and Tables

If there is a separate charge made for the hire of chairs and tables it is subject to VAT at the standard rate. However, where chairs and tables are provided inclusive of the accommodation charges the supply is exempt.

### (b) Letting of Premises for Sport and Physical Recreation

The letting of facilities designed or adapted for playing any sport or taking part in physical recreation is subject to VAT at the standard rate.

However, the letting of such facilities may be exempt from VAT if:

**The letting is for over 24 hours or there is a series of lettings to the same person over a period of time.**

This section explains in detail the conditions which must be met for exemption to apply.

#### (i) Facilities for Sport or Physical Recreation

Premises are defined as sports facilities if they have been designed or adapted for playing sport or taking part in physical recreation.

#### (ii) Single Lets – 24 Hour Rule

Single lets of sports and physical recreation facilities for a continuous period of over 24 hours to the same person are exempt from VAT provided the person to whom they are let has exclusive control of them throughout the period of the letting.

#### (iii) Series of Lets

The letting of sports or physical recreation facilities is exempt from VAT if the facilities are let out for a series of sessions provided the following conditions are met:

- The series consists of 10 or more sessions; and
- each session is for the same sport or activity; and
- each session is in the same place; and
- the interval between each session is at least a day and not more than 14 days. Lettings for every other Saturday afternoon fulfil this condition but there is no exception for longer intervals than 14 days which may arise through closure, for example, public holidays, school holidays; and

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- the series is to be paid for as a whole, and there is written evidence to that effect. This must include evidence that payment is to be made in full for the series whether or not the right to use the facility for any specific session is actually exercised. A formal agreement, exchange of letters, or an invoice issued in advance requiring payment for the sessions specified on the invoice would be sufficient evidence. 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 any other circumstances would.

**NB:** Providing the Hirer with details of the full cost of the charges on the white copy of the permit and the hirers written agreement that the charge is to be paid in full satisfies this condition.

- In addition, the fact that the series is subsequently paid for in instalments has no bearing on the VAT liability of the supply. The important point here is that the series of lets must still be paid for even if the hirer cancels the sessions; 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 session.

(iv) **Sports Facilities etc, Let other than for Sports or Physical Recreation**

The letting out of premises designed or adapted for playing sport or taking part in physical recreation for other purposes – for example a sports hall let for a wedding or a religious meeting – is exempt from VAT.

**The Council's VAT Registration Number is:**

**281 2856 47**

### 9. Receipt of Income

The following procedures must be adhered to when income is received for the letting of school premises:

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### (a) **Cash**

- Check that the cash received is legal tender.
- Check that the cash received is the actual amount that is stated.

### (b) **Cheques**

- Cheques should be made payable to “**Sandwell MBC**”
- Cheques dated over six months previously should not be accepted. Cheques are only valid for six months.
- The amount of the cheque should be entered in both words and figures and care taken to ensure that these agree.
- The cheque should always be signed by the person drawing the cheque (ie the **Payer**).
- Any errors made on the cheque should be corrected and initialled by the payer.
- The following details should be entered on the reverse of the cheque.
  - Name of School.
  - Payer Name and Address.
  - Receipt Number.
  - Permit Number that payment relates to.

### (c) **Official Receipt**

All income received for the letting of school premises must be acknowledged by the issue of an official receipt.

The following information must be completed on the receipt:

- Date income received.
- Name of payer.
- Sum received in both words and figures (if the sum includes VAT the amount of VAT should be separately identified on the receipt and the Council’s VAT registration number quoted).
- Details of what the income relates to (it would suffice to quote the permit number that the payment relates to).
- Type of income I cash/cheque/PO.
- All receipts should be signed by the officer issuing them in his/her own name as on behalf of the Borough Treasurer.

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### (d) Recording of Income

Where payment for a letting of the school premises is received in full, the following details of the payment should be recorded on the school's copy of the permit (green copy):

- (i) Date Paid.
- (ii) Amount Paid.
- (iii) Receipt Number.

Where an instalment payment for a letting of the school premises is received, the following details of the payment should be recorded on both the school's and hirer's copies of the relevant form FIN.51:

- (i) Date Paid.
- (ii) Amount Paid.
- (iii) Balance Remaining.
- (iv) Receipt Number.

When the last instalment has been received the school's copy of the permit (green) should be endorsed "**Full and Final Payment Received**".

## 10. Banking and Coding of Income

### (a) Banking

All due and proper precautions must be taken for the safety of Council funds and arrangements should be made for such funds to be banked as soon as possible.

No cheque should be cashed out of funds held on behalf of the Council.

On no account should Council funds remain on school premises where the amount exceeds that for which insurance cover exists.

There are several methods by which income may be banked as indicated below, however, it is preferred that methods (i) and (ii) are used where possible:

- (i) Collection by the security firm which delivers the school post.
- (ii) Payment into one of the branches of the co-operative bank.
- (iii) Post Office Giro.



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- (iv) Any of the Clearing Banks.
- (v) Borough Treasurer's Cash Office (by prior arrangement).

If methods (i), (ii), (iv) or (v) are used the following information must be included on the Bank Deposit Form:

- Name of School.
- Details of income ie lettings, hire of premises.
- Income Code (see coding of income).
- Amount.
- Account.  
Name – Borough of Sandwell Holding Account.  
Number – 61190056.  
Co-operative Bank Limited  
Colmore Row  
Birmingham
- Paid in by  
Deposit slip should be signed by the person making the deposit.
- Date of deposit
- Reference No  
Name of establishment and cost centre number.

The Bank Deposit Forms bearing the heading of the Co-operative Bank are accepted for use at all Clearing Banks.

If method (iii) – Post Office Giro is used it is necessary to obtain the appropriate form from the Post Office. The following details should be completed on the form:

- (i) The Council's Giro Account No: 4087127.
- (ii) Name of the School.
- (iii) Details of the Income.
- (iv) Income Code.
- (v) The amount.
- (vi) Signature of the person making the deposit and the date of deposit.
- (vii) Name of establishment and Cost Centre Code.

Bank Paying-in books are available from the Education Office.

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### **Collection by the security firm which delivers the school post.**

When cash is handed over to the security firm the following procedures should be adopted by your staff:

- (i) Confirm identify of Security Officer.
- (ii) Enclose cash, cheques and top copy of the completed bank paying-in slip in the bag/container provided.
- (iii) Seal and label the bag/container personally or observe the Security Officer doing so, and ensure that the bag/container has been properly sealed.

No more than £15,000 in cash should be included in any one bag/container.

- (iv) The security firm's record should then be signed.
- (v) Attach the security firm's receipt to the bottom copy of the bank paying-in slip.
- (vi) Do not inform the Security Officer of the exact amount of cash banked or hand it over in such a way that the amount is visible.

### **Private Funds**

Banking arrangements for private funds such as school funds must be entirely separate from arrangements for official Council funds.

#### **(b) Coding of Income**

When banking lettings income the appropriate codes as detailed below must appear on the Bank Deposit Form or on the Post Office Giro Form.

The first five digits of the code will identify the type of income concerned. The second five digits will be the code allocated to your school/establishment as in the coding of expenditure.

It is necessary to determine the category into which each item of income falls for VAT purposes. Therefore you must separately identify income that is not subject to VAT and that income that is subject to VAT as shown below.

In the case of income subject to VAT, the amount shown should be the total inclusive of VAT.

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<b>Financial Code</b>	<b>Description</b>	<b>VAT Code</b>
K03019 .....	Hire of halls/rooms (not subject to VAT)	9
K603 .....	Hire of halls/rooms (subject to VAT)	2

The Council's Accounting Instructions relating to income have been reproduced in **Appendix J**.

## Schedule of Suggested Letting Charges from 1 September 2007

### Sessional Charge (Payable each time the facilities are used)

	2006/07	2007/08
	£	£
Monday - Friday	7.80	7.95
Saturday	11.20	11.40
Sunday	15.70	16.00

### Accommodation Charge (All payable per hour unless otherwise stated)

	2006/07	2007/08
	£	£
Small Hall/Gymnasium	5.60	5.70
Medium Hall/Gymnasium	6.90	7.05
Large Hall/Gymnasium	11.00	11.20
Classroom/Cloakroom	3.70	3.80
*Showers/Changing Room	3.70	3.80
Playground/Netball Court	3.70	3.80
Sports Hall	14.40	14.70
Swimming Pool	14.40	14.70
Youth Wing	14.40	14.70
Five-a-side Synthetic Pitch	11.40	11.60
Hockey/Football Pitch (per letting)	11.40	11.60
Piano (per letting)	7.60	7.75
Chairs (per letting)	0.50p	0.50p
	per dozen	per dozen
Tables (per letting)	0.20p each	0.20p each

\*Charges for showers and changing facilities are only made when used in isolation. If used in conjunction with sports accommodation, a separate charge will not be made.



Children &amp; Young People's Services

## Schedule of Concessional Rates for the Use of School Premises

Organisation	Charge Payable
<b>Group 1</b>	
All other groups other than indicated below.	Full Fee
<b>Group 2</b>	
Unregistered Youth Clubs	75% Full Fee
Teachers (social activities)	75% Full Fee
Sunday Schools	75% Full Fee
Amateur Swimming Association	75% Full Fee
Independent Adult Schools	75% Full Fee
Police Surgeries	75% Full Fee
Cultural Organisations (eg Male Voice Choirs, Loyal Order of Moose, WEA, Towns' Women's Guilds, Women's Institutes, Lodge Players, Dramatic Society Rehearsals etc)	75% Full Fee
Jazz Bands	75% Full Fee
Registered Charities	75% Full Fee
Old Scholars' Associations	75% Full Fee
Play Groups	75% Full Fee
<b>Group 3</b>	
Senior Citizens Clubs	50% Full Fee
<b>Group 4</b>	
Students' Unions	25% Full Fee
<b>Group 5</b>	
School Activities	Free
Maintained/Registered Youth Clubs	Free
Trade Unions of Corporation Employees	Free
PTAs	Free
Sandwell Arts Festival Activities	Free
Mother Tongue Teaching Classes (Approved by the Authority)	Free
Police Community Watch Schemes	Free
Voluntary Play Groups (Registered with Children's Services)	Free
Daytime Holiday Play Schemes (Council Supported)	Free
Councillors' Surgeries	Free
Adult Education Classes Approved by the LEA	Agreed Fee

## Conditions of Hiring of School Premises

1. Each application should be made in writing to the Head Teacher giving at least 21 days notice for a weekday letting and at least one calendar month's notice for a letting on a Saturday, Sunday or Public Holiday. All hiring fees must be paid one week before the date of the letting and admission to school premises will be granted only on production of the official **permit and receipt for payment of fee**.
2. A single application form is acceptable to cover a series of bookings of up to three months, subject to the availability of premises on the dates required, which should be stated.
3. It is the responsibility of hirers to satisfy themselves that the accommodation and furnishings requested are suitable for the purpose required.
4.
  - (a) Furniture may not be moved without the consent of the Head Teacher. Permission must be obtained at the time of hiring.
  - (b) If additional furniture is required which is not available at the school, it may be possible to arrange delivery, but any expenses involved must be borne by the hirer.
5. Decorations and advertising matter are not permitted without special permission from the Director of Education. Notice boards, supplied by the hirer, may be displayed at the entrance to the school for 24 hours before the commencement of the letting, such boards to be fixed in accordance with the Director of Education's ruling.
6. Hirers are not permitted to use and must not enter accommodation other than that which is stated on the permit.
7. The Council prohibit:
  - (a) The use on floors of polishing matter other than chalk;
  - (b) Any gambling on school premises;
  - (c) Screws or nails or similar articles being driven into any part of the Council's property;
  - (d) The sale or consumption of intoxicants otherwise than as authorised in writing by the Director of Education, in which case it shall be the responsibility of the hirer to satisfy the requirements of the licensing laws;
  - (e) Loitering at the entrances to schools, corridors or playgrounds.
  - (f) Smoking is prohibited in all council buildings.

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8. The Council grant facilities for the public use of schools and classrooms on the express condition that those responsible for hiring the room will give an undertaking that the meetings will be conducted with propriety and will hold themselves liable for any damage incurred.

Any damage arising from the hiring of school premises will be repaired by the Council and charged against the party or person hiring the school premises in question.

In addition, those responsible for hiring school premises must indemnify Sandwell Metropolitan Borough Council from and against all actions, claims, demands, losses, costs, damage and expenses which may be brought or made by any person in respect of injury or damage sustained by them in consequence of or arising out of the use of school premises.

9. Hirers should report any suspicious incidents to the Police immediately.
10. Rooms may be hired from 6.00 pm but all lettings normally terminate so that the premises are vacated at 10.00 pm. With prior approval an extension of the hire from 10.00 pm to 12.00 midnight may be made and an additional cost may be incurred.
11. The Council reserves the right to refuse or cancel a letting or close the facility at its discretion.
12. Notification of any cancellation must be given by the hirer, in advance, to the Head Teacher or Education and Children's Services as soon as possible.
13. All equipment brought into the school for the purpose of the letting must be removed immediately afterwards.
14. Admission shall be given to the Director of Education or his representative, or any representative of the Police or the Fire Service at any time during which the premises are open.
15. The number of persons admitted to the premises must not be more than the building or part thereof can properly accommodate. The hirer is responsible for ensuring that any activity does not restrict the use of passages, staircases, exits, etc.
16. The persons responsible for the conduct of the meetings, dances or other functions must take precautionary measures at every meeting to avoid damage to school property. Lavatory accommodation will be made available to persons hiring the school premises at no extra charge. Parking facilities, where available, are at owner's risk and are free of charge.
17. Where the premises are used for a public performance the person hiring the school will be responsible for satisfying the requirements of licensing for stage plays.

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18. (a) Permits for the use of gymnasia, sports halls, baths, fields and any other part of the school premises in which it is proposed to engage in physical activities, will be issued only when a person, appropriately qualified to teach and supervise the activity, will be in charge throughout the period of hire.
- (b) A qualified life-saver must be present at the side of the baths throughout the whole period of hire of a swimming bath.
- (c) No school gymnastic apparatus, other than wall bars, fixed goals and mats may be used without the specific consent of the Head Teacher because of the possibility of damage to premises and equipment.
- (d) No footballs may be kicked in the gymnasia without the approval of the Head Teacher.
19. Any equipment or materials which may constitute a danger to the hirer, or other persons or the premises may not be brought into the school (eg inflammable or toxic materials, substances or equipment). Additional conditions apply to the hiring of rooms by air rifle and pistol clubs. A copy may be obtained on application.
20. Prior to any letting for the hire of school premises involving the participation in Martial Arts or similar activities being accepted; the following must be provided:
- (a) Details of affiliation to the relevant Body;
- (b) Legal liability cover for a minimum of £2 million; and
- (c) Copies of Licences held by all coaches.
- Acceptance of such lettings are subject to the confirmation of the above by the Director of Education.
21. **On entering the building the hirer must examine the Fire Regulations posted at the fire alarm point nearest to the accommodation to be used and ensure that these are understood.**

**The Caretaker is expressly instructed by the Council to ensure that hirers observe the regulations set out above.**





# Application for Hire of Education Premises

Name of Establishment:

Full Name and Address of Hirer  
(Mr/Mrs/Miss/Ms):

Telephone No:

Organisation:

Purpose of Letting:

Date(s) of Use:

  


Times:

  


## Accommodation Required

	Number Required		Number Required
Hall (Small/Medium/Large)	<input type="text"/>	Sports Hall	<input type="text"/>
Gym	<input type="text"/>	Cloakroom	<input type="text"/>
Classroom	<input type="text"/>	Other (Please Specify)	<input type="text"/>
Playing Field	<input type="text"/>	Chairs	<input type="text"/>
Playground	<input type="text"/>	Tables	<input type="text"/>
Swimming Pool	<input type="text"/>	Piano	<input type="text"/>

Toilets are provided free of charge.

I do/do not require caretaker to set out chairs.

I do/do not require heating.

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In consideration of this application being granted I agree to pay the Sandwell Metropolitan Borough Council on demand hiring fees in accordance with the scale of charges and regulations for Hire of School Premises, a copy of which has been supplied to me, and I undertake to comply with the said regulations. I also agree to pay the Sandwell Metropolitan Borough Council the amount of any damage which may be occasioned to the property of the Borough and to indemnify them from and against all actions, claims, demands, losses, costs, damages and expenses which may be brought or made against them by any person in respect of any injury or damage sustained by them in consequence of or arising out of the use of the said accommodations a result of this application. I am over 18 years of age.

Please read the notes overleaf before signing this form.

**Signed:**  **Date:**

Position in Organisation:

Signature of Witness:

Name and Address of Witness:

***This form should be returned to the Establishment hired.***

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## **For Office Use**

Authorised Head Teacher:

Accepted Caretaker:

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## **Notes of Guidance for Signatory**

1. Only a Director can legally bind an incorporated company unless the company has by resolution appointed any other person, in which case a copy of the resolution should be attached.
2. Where a firm is run in partnership the signature of all the partners are required.
3. A member of a club committee can sign the form if so appointed by a resolution of the committee. If there is no such resolution the signature of all the committee members are required.



Children &amp; Young People's Services

# Permit for the Hire of School Premises

No: 95651

Name of School:	King George VI High School		
Name of Hirer:	Mr D Smith		
Address of Hirer:	52 High Street, West Bromwich		
Organisation:	Private		
Purpose of Letting:	Wedding Reception		
Is there to be a charge for Admission?	No		
Date(s) of Use:	28 August 1994	Times From:	6.30 pm
	Saturday	To:	11.30 pm

Accommodation	No of Rooms	Charges	£
Hall (Small, Medium, Large)	1		
Gym (Small, Medium, Large)		Accommodation	39.00
Sports Hall		Other - Chairs	6.00
Classroom(s)		Other - Tables	8.00
Cloakroom(s)		Other - Sessional	7.80
Playing Field		VAT @ 17.5%	2.45
Playground	1	(Chairs/Tables Only)	
Chairs (Number)	144		
Tables (Number)	40	Total Gross	63.25
Piano		Charge For Letting	
Other Accommodation (Specify)			

Signed:

Head Teacher

## Conditions

This letting is subject to the Regulations of the Committee, a copy of which has been received by the Hirer.





## Payment Instructions

1. All payments for the hire of school premises must be made in advance to the administration office of the school concerned prior to the date of the letting.

All cheques should be made payable to Sandwell Metropolitan Borough Council.

2. Payments by instalments must be made to the administration office of the school concerned by the date due as agreed with the Head Teacher of the school.

3. A receipt will be issued for all payments received for the hire of school premises, the receipt should be retained and produced as proof of payment when seeking access to the school premises.

Staff have been given instructions to refuse access to the school premises unless the hirer can provide proof that the letting has been paid for in advance or in the case of an instalment payment that the latest instalment has been paid by the date due.

4. Under no circumstances should payment be made to the member of staff covering the letting on the actual date of the letting or otherwise.

Staff have been instructed to refuse payment and deny access to the school premises to any person attempting to make payment in this way.

## Calculations of Letting Charges – Example 1

**Name of Hirer:**

**Organisation:**

**Purpose of Letting:**

**Dates of Use:**

**Times:** **From:**  **To:**

Accommodation	No of Rooms
Hall (Small/Medium/Large)	1 Small
Gym (Small/Medium/Large)	
Sports Hall	
Classroom(s)	
Cloakroom(s)	
Playing Field	
Playground	
Chairs (Number)	60
Tables (Number)	1
Piano	
Other (Please Specify)	

## Calculation of Letting Charge

### A. Accommodation Charges

Accommodation	Charge Per Hour	Hours of Use	£
1 Small Hall	£4.00	2	8.00
<b>Total Accommodation Charges</b>			8.00

### B. Other Charges

Description of Charge	£
60 Chairs @ 50 pence per dozen	2.50*
1 Table @ 20 pence each	0.20*
Sessional Charge	5.40
<b>Total Other Charges</b>	8.10

### C. Concession

Sum of A + B	x	Concession Rate	=	Charge Per Letting
£8.00 + £8.10		N/A		£16.10

### D. Total Net Charge for Letting

Charge per Letting	x	Number of Times Let	=	Total Net Charge
£16.10		13		£209.30

### E. VAT (Where Applicable)

Amount Subject To VAT	x	VAT @ 17.5%	=	VAT Charged
£35.10 ie (£2.70 x 13)		17.5%		£6.14

### F. Total Gross Charge for Letting

Total Net Charge	x	VAT (Where Applicable)	=	Total Gross Charge
£209.30		£6.14		£215.44



# Calculations of Letting Charges – Example 2

**Name of Hirer:**

**Organisation:**

**Purpose of Letting:**

**Dates of Use:**

**Times:** **From:**  **To:**

Accommodation	No of Rooms
Hall (Small/Medium/Large)	1 Large
Gym (Small/Medium/Large)	
Sports Hall	
Classroom(s)	
Cloakroom(s)	1
Playing Field	
Playground	
Chairs (Number)	216
Tables (Number)	50
Piano	
Other (Please Specify)	

## Calculation of Letting Charge

### A. Accommodation Charges

Accommodation	Charge Per Hour	Hours of Use	£
1 Large Hall	£7.90	5	39.50
1 Cloakroom	£2.60	5	13.00
<b>Total Accommodation Charges</b>			52.50

### B. Other Charges

Description of Charge	£
216 Chairs @ 50 pence per dozen	9.00
50 Table @ 20 pence each	10.00*
Sessional Charge	7.80
<b>Total Other Charges</b>	26.80

### C. Concession

Sum of A + B	x	Concession Rate	=	Charge Per Letting
£52.50 + £26.80		N/A		£79.30

### D. Total Net Charge for Letting

Charge per Letting	x	Number of Times Let	=	Total Net Charge
£79.30		1		£79.30

### E. VAT (Where Applicable)

Amount Subject To VAT	x	VAT @ 17.5%	=	VAT Charged
£19.00 ie (£19.00 x 1)		17.5%		£3.32

### F. Total Gross Charge for Letting

Total Net Charge	x	VAT (Where Applicable)	=	Total Gross Charge
£79.30		£3.32		£82.62

# Calculations of Letting Charges – Example 3

**Name of Hirer:**

**Organisation:**

**Purpose of Letting:**

**Dates of Use:**

**Times:** **From:**  **To:**

Accommodation	No of Rooms
Hall (Small/Medium/Large)	
Gym (Small/Medium/Large)	
Sports Hall	1
Classroom(s)	
Cloakroom(s)	1
Playing Field	
Playground	
Chairs (Number)	
Tables (Number)	
Piano	
Other (Please Specify)	

## Calculation of Letting Charge

### A. Accommodation Charges

Accommodation	Charge Per Hour	Hours of Use	£
Sports Hall	£10.50	2	21.00
<b>Total Accommodation Charges</b>			21.00

### B. Other Charges

Description of Charge	£
Sessional Charge	5.40
<b>Total Other Charges</b>	5.40

### C. Concession

Sum of A + B	x	Concession Rate	=	Charge Per Letting
21.00		N/A		26.40

### D. Total Net Charge for Letting

Charge per Letting	x	Number of Times Let	=	Total Net Charge
26.40		13		£343.20

### E. VAT (Where Applicable)

Amount Subject To VAT	x	VAT @ 17.5%	=	VAT Charged
N/A		N/A		N/A

### F. Total Gross Charge for Letting

Total Net Charge	x	VAT (Where Applicable)	=	Total Gross Charge
£343.20		N/A		£343.20

# Calculations of Letting Charges – Example 4

**Name of Hirer:**

**Organisation:**

**Purpose of Letting:**

**Dates of Use:**

**Times:** **From:**  **To:**

Accommodation	No of Rooms
Hall (Small/Medium/Large)	
Gym (Small/Medium/Large)	
Sports Hall	1
Classroom(s)	
Cloakroom(s)	1
Playing Field	
Playground	
Chairs (Number)	
Tables (Number)	
Piano	
Other (Please Specify)	

## Calculation of Letting Charge

### A. Accommodation Charges

Accommodation	Charge Per Hour	Hours of Use	£
Sports Hall	£10.50	2	21.00
<b>Total Accommodation Charges</b>			21.00

### B. Other Charges

Description of Charge	£
Sessional Charge	5.40
<b>Total Other Charges</b>	5.40

### C. Concession

Sum of A + B	x	Concession Rate	=	Charge Per Letting
21.00		N/A		26.40

### D. Total Net Charge for Letting

Charge per Letting	x	Number of Times Let	=	Total Net Charge
26.40		5		£132.00*

### E. VAT (Where Applicable)

Amount Subject To VAT	x	VAT @ 17.5%	=	VAT Charged
£132.00		17.5%		£23.10

### F. Total Gross Charge for Letting

Total Net Charge	x	VAT (Where Applicable)	=	Total Gross Charge
£132.00		£23.10		£155.10

# Calculations of Letting Charges – Example 5

**Name of Hirer:**

**Organisation:**

**Purpose of Letting:**

**Dates of Use:**

**Times:** **From:**  **To:**

Accommodation	No of Rooms
Hall (Small/Medium/Large)	
Gym (Small/Medium/Large)	
Sports Hall	
Classroom(s)	1
Cloakroom(s)	
Playing Field	
Playground	
Chairs (Number)	36
Tables (Number)	2
Piano	
Other (Please Specify)	

## Calculation of Letting Charge

### A. Accommodation Charges

Accommodation	Charge Per Hour	Hours of Use	£
Classroom	£2.60	1	2.60
<b>Total Accommodation Charges</b>			2.60

### B. Other Charges

Description of Charge	£
36 Chairs @ 50p per dozen	1.50*
2 Tables @ 20p each	0.40*
Sessional Charge	5.40
<b>Total Other Charges</b>	7.30

### C. Concession

Sum of A + B	x	Concession Rate	=	Charge Per Letting
£9.00		75%		£7.43

### D. Total Net Charge for Letting

Charge per Letting	x	Number of Times Let	=	Total Net Charge
26.40		5		£132.00*

### E. VAT (Where Applicable)

Amount Subject To VAT	x	VAT @ 17.5%	=	VAT Charged
£5.70 ie (£1.90 x 3)		17.5%		£0.99

### F. Total Gross Charge for Letting

Total Net Charge	x	VAT (Where Applicable)	=	Total Gross Charge
£22.29		£0.99		£23.28



# Accounting Instructions

## 1. Income

- 1.1 Each Director, in collaboration with the Borough Treasurer, shall in respect of all income arising from services under his control:
- (a) at least annually consider and review all scales of fees, charges and assessments;
  - (b) periodically review the method of collection of each source of income; and
  - (c) designate suitable officers who shall be responsible for:
    - (i) determining and recording all amounts due;
    - (ii) the collection, custody and deposit of cash including the preparation of an accurate and chronological account of all monies received and deposited; and
    - (iii) the maintenance of accounting records.

Except with the express authority of the Borough Treasurer no officer shall be responsible for more than one of the functions (i) and (ii) or (iii) above.

- 1.2 All supplies of receipt forms, receipt books, tickets debtor accounts and other such items shall be ordered and supplied to themes by the Borough Treasurer. All other documents which acknowledge the receipt of money shall be in a form approved by the Borough Treasurer. The Borough Treasurer shall satisfy himself as to the arrangements for the control within themes of all receipt forms etc, and other themes which acknowledge the receipt of money.
- 1.3 The Borough Treasurer shall be notified promptly of all money due to the Council and of contracts, leases and other agreements and arrangements entered into which involve the receipt of money by the Council.
- 1.4 Each Director shall furnish the Borough Treasurer with such particulars of work done, goods supplied or services rendered and of all other amounts due as may be required by the Borough Treasurer.
- 1.5 **Not applicable.**

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- 1.6 Every sum received by an officer of the Council shall be immediately acknowledged by the issue of an official receipt, ticket or voucher or entry in a rent card or other authorised record except where other arrangements are agreed with the Borough Treasurer. All receipts, other than those issued by official receipting machines, shall be signed by the officer issuing them in his own name as on behalf of the Borough Treasurer unless the form of receipt provides for a facsimile signature of the Borough Treasurer by a receipting machine. Where payment is received by cheque and the payer does not require a receipt, such special arrangements as are approved by the Borough Treasurer shall operate.
  - 1.7 All cheques, money orders, postal orders, Giro cheques and Giro transfer/deposit forms payable to the Council shall be, immediately on receipt by a theme, crossed "Sandwell MBC".
  - 1.8 Every transfer of official money from one member of staff to another shall be evidenced in the records of the mes concerned by the signature of the receiving officer.
  - 1.9 All money received by an officer on behalf of the Council shall without delay be paid to the Borough Treasurer or as he may direct to the Council's banking or National Giro account. No deductions shall be made from such money save to the extent that the Borough Treasurer may specifically authorise. Each officer who banks cheques shall enter on the Council's copy of the paying-in slip a reference to the related debt (such as the receipt number, account number or name of the debtor) or otherwise indicate the origin of the cheque, on the reverse of each cheque the officer shall enter the name of his theme, office or establishment.
  - 1.10 Each Director shall insure that income and value added tax are correctly coded to the appropriate head of account in accordance with arrangements approved by the Borough Treasurer.
  - 1.11 No cheques shall be cashed out of the money held on behalf of the Council otherwise than with the specific consent of the Borough Treasurer.
  - 1.12 Pending deposit, all monies shall be kept in a secure place having regard to the amounts held.
  - 1.13 The Borough Treasurer shall pay into the Council's bank account not later than the next working day after receipt of all monies received by him.
  - 1.14 The Borough Treasurer will arrange for bank reconciliation statements to be regularly prepared for all bank accounts and for all matters arising from the reconciliations to be cleared as soon as practicable.
  - 1.15 When all other methods of recovery have proved abortive, the Borough Secretary shall take such action as he may deem appropriate to recover any sums notified to him by the Borough Treasurer.
  - 1.16 Where amounts are irrecoverable, no action shall be taken to write off the debt otherwise than with the express consent of the Borough Treasurer.

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- 1.17 Sale of scrap or old materials shall be made on authorisation of the appropriate Director after tenders have been invited unless otherwise agreed by the Borough Treasurer and where the estimated value exceeds £3,500 the invitation to tender shall be by advertisement in appropriate newspapers and periodicals. Payments for scrap by the successful tenderer shall be made in cash before delivery is taken, unless otherwise agreed by the Borough Treasurer.

# Specimen Copy of VAT Regulations

## 1. Supply of Chairs and Tables

If there is a separate charge made for the hire of chairs and tables it is subject to VAT at the standard rate. However, where chairs and tables are provided inclusive of the accommodation charges the supply is exempt.

## 2. Letting of Premises for Sport and Physical Recreation

The letting of facilities designed or adapted for playing any sport or taking part in physical recreation is subject to VAT at the standard rate.

However, the letting of such facilities may be exempt from VAT if:

**The letting is for over 24 hours or**

**There is a series of lettings to the same person over a period of time.**

This section explains in detail the conditions which must be met for exemption to apply.

### (a) Facilities for Sport of Physical Recreation

Premises are defined as sports facilities if they have been designed or adapted for playing sport or taking part in physical recreation.

### (b) Single Lets – 24 Hour Rule

Single lets of sports and physical recreation facilities for a continuous period of over 24 hours to the same person are exempt from VAT provided the person to whom they are let has exclusive control of them throughout the period of the letting.

### (c) Series of Lets

The letting of sports of physical recreation facilities is exempt from VAT if the facilities are let out for a series of sessions provided the following conditions are met:

**The series consists of 10 or more sessions**

**and**

**Each session is for the same sport of activity**

**and**

**Each session is in the same place.**

---

and

The interval between each session is at least a day and not more than 14 days. Lettings for every other Saturday afternoon fulfils this condition but there is no exception for longer intervals than 14 days which may arise through closure for example public holidays, school holidays.

and

The series is to be paid for as a whole, and there is written evidence to that effect. This must include evidence that payment is to be made in full for the series whether or not the right to use the facility for any specific session is actually exercised. A formal agreement, exchange of letters, or an invoice issued in advance requiring payment for the sessions specified on the invoice would be sufficient evidence. 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 any other circumstances would.

**NB:** Providing the hirer with details of the full cost of the charges on the white copy of the permit and the hirer's written agreement that the charge is to be paid in full satisfies this condition.

In addition the fact that the series is subsequently paid for in instalments had no bearing on the VAT liability of the supply. The important point here is that the series of lets must still be paid for even if the hirer cancels the session.

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 session.

**(d) Sports Facilities etc. Let other than for Sports of Physical Recreation**

The letting out of premises designed or adapted for playing sport or taking part in physical recreation for other purposes – for example a sports hall let for a wedding or a religious meeting – is exempt from VAT.

**The Council's VAT Registration Number is  
281 2856 47.**