

## **Brackenwood Junior School**

### **LETTINGS POLICY**

#### **Requests for the Letting of Premises**

On receipt of a request to use the school premises or grounds by a group or individual, the school should send the prospective hirer an application form together with the Conditions Governing the Hiring of Educational Premises (copies enclosed). The school may also send the hirer a list of the charges for the different sorts of accommodation.

#### **The Application Form**

The application form is to be completed by the hirer and returned to the school. There is no requirement for the PTA (BFG) to complete a form to hire the premises.

The school should check that all parts of the form are complete and ensure the hirer has signed the form. If the school agrees to the hire then it should write to the hirer and inform him/her of the cost.

There is no charge for the PTA using the school to raise fund for the school.

Should the hirer have indicated on the form that the hire is to include use of kitchen facilities then a copy of the form should be sent to the Client Officer, Education Department, Conway Street, Birkenhead.

#### **Conditions Governing the Hiring of School Premises**

This document is very important as it establishes the conditions under which the hirer has hired the school premises and the following advice on the conditions is provided for your information.

(i) **Damage to Authority Property**

This condition places the responsibility for the proper use of the premises and property and for the conduct of the people using the premises in connection with the hiring. Any expenses due to damage caused by the hirer can be claimed by the Authority and therefore the hirer is advised to take out Public Liability Insurance. Although it is the responsibility of the hirer to take out the insurance cover, the Headteacher, under certain circumstances, may feel there is good cause to insist that insurance cover is necessary. It should be noted that many clubs and organisations already hold a policy that covers hiring of premises.

(ii) **Loss or Damage of Private Property**

The condition is self explanatory

(iii) **Charges**

It is up to the school Governing Body to establish the charges for the hiring of the premises and to decide if it is necessary to charge for additional cleaning or repair which arises from hiring.

It is suggested that a list of charges be prepared and that this be sent to the hirer when sending out the application form.

It should be noted that if the hirer wishes to use the Kitchen facilities, then a charge will be made for such use and this will be extra to the charges determined by the school.

(iv) **Cancellation**

It is up to the school to decide if it wishes to adhere strictly to the 48 hours cancellation notice but it is suggested that if any costs are incurred as a result of late cancellation that these be recouped.

The Authority's right to cancel will only be used in exceptional circumstances.

On the use of playing fields it is advisable that Headteachers take the advice of the Leisure Services staff on the conditions of the playing fields.

(v) **Licences and Permissions**

It is the responsibility of the hirer to obtain the necessary licences or permissions and to indemnify the school and the LEA against any failure to do this.

(vi) **Use of Kitchen Facilities (Hirers)**

Education Client Services are to be informed of any proposed usage of the kitchens other than for school meals, therefore a copy of any application form indicating a wish to use kitchen facilities should be sent to the Education Catering Client Officer in advance of the required date. A charge will be levied for the hire of the kitchen, to include payment for a trained member of the kitchen staff to be present in the event of heavy kitchen equipment being used. Untrained personnel, unfamiliar with heavy kitchen equipment, may cause damage to themselves or others.

Equipment that may **NOT** be used:

- (i) refrigerator
- (ii) freezer
- (iii) electric mixer
- (iv) electric slicing machine
- (v) sterilising sink

The hirer must supply all cleaning cloths, tea towels, hand towels and crockery/cutlery. Should any light equipment stock have been used and gone missing a charge will be levied. It is incumbent upon the hirer to clean the kitchen after use, including floors should there be any spillages. Hirers may apply for use of the kitchen by Private Caterers but must ensure that all necessary

insurances exist and that all legislation governing food and hygiene is complied with.

A refundable deposit of £10 will be charged against any damage to Authority property. Should the value of damage exceed this sum the Authority may wish to recoup a further amount. The charge for hiring the kitchen to prepare, cook and serve food is £10 plus the current rate of VAT, plus an amount of catering staff dependent upon the time factor.

PTA's – no charge will be made for the hire of the kitchen facilities but the Cook in Charge on the site **MUST** be informed when the kitchen is going to be used. If any heavy equipment is to be used a trained member of kitchen staff must be present and their hours of work charged for accordingly. No untrained personnel may ignite/use commercial catering equipment in the kitchens. Headteachers have a responsibility under the terms of the Health and Safety Act 1974 to ensure safe practices on their school site.

The Food Safety Act 12990 requires that food handlers be officially trained in food hygiene practices, and introduces the concept of personal liability – resulting in imprisonment or a heavy fine. PTA's should be aware of this.

## **General**

Although it is the responsibility of the hirer to take all necessary precautions for the safety of the premises and persons thereon, the school should provide the hirer with the necessary information in order to comply with this condition i.e. the siting of fire exits, fire appliances etc.

The hirer is not allowed to sublet the premises or part thereof and this should be strictly enforced as it could have implications on the insurance arrangements that have been made.

## **Procedure for Charging for Hire**

See attached "Invoicing the Hirer".

## **Keeping of Records**

Application forms and related documentation should be kept in the school for 3 years after which time they may be destroyed.

## **CONDITIONS GOVERNING THE HIRING OF EDUCATIONAL PREMISES**

### **Damage to Authority Property**

The hirer shall be liable to the Head of the Establishment, (or the Authority's Representative) for the proper use of the premises and of the Authority's property, and for the conduct of people using the premises in connection with the hiring. The hirer shall agree to reimburse the Authority for any expenses incurred in consequence of loss or damage to premises, equipment, furniture, grounds, etc. howsoever caused by the hirer or by any person whom he/she has invited onto the premises. It is advised that the hirer arrange adequate Public Liability Insurance for the hiring and the Authority reserves the right to insist on such insurance cover for the hirer's liability under this paragraph and under paragraph 2 and 7 below.

### **Loss or Damage of Private Property**

The hirer (to the exclusion of the Authority) shall be liable for any loss or damage to neighbouring property and to the property of persons on the premises in connection with the hiring and for any personal injuries sustained by any persons (other than injuries sustained as a consequence of the Authority's negligence). The hirer shall indemnify the Authority against all losses, claims, costs and expenses or other liability arising from such loss or damage or injury.

### **Charges**

The charges for hiring of school premises are made in accordance with the charges laid down by the school Governing Body. Additional charges for necessary cleaning or repair may be made if the need for cleaning or repair arises from the hiring. The hirer agrees to pay in advance any charge for the hiring of the premises. Alternatively the Head of the school may in his or her absolute discretion require a deposit to be paid in advance by the hirer.

### **Cancellation**

If a hirer wishes to cancel the hiring or vary the period for which the accommodation has been booked, notification must reach the Head of the school at least 48 hours prior to the date of the event. A charge may be made in respect of inconvenience caused to the caretaking staff if no notification is received by this time.

The Authority reserves the right to cancel a hiring when the premises are required for the Authority's own use. This right will only be used in exceptional circumstances. The Authority shall not be liable for any loss or expense suffered by the hirer by the exercise of this right.

In particular and as an example, permission for the use of playing fields may be cancelled if the Authority consider that the use would cause damage to the playing surface.

The Authority, through the Head of the school, further reserves the right to cancel the hiring and to put a stop to any use of the premises that is not

properly conducted. Any use of the premises that endangers the safety of any persons or of the Authority's property may be cancelled at any time.

## **Licences and Permissions**

The hirer shall be responsible for obtaining any necessary licences or permissions for the proposed use of the premises. In particular, licences may be required for public performances involving music, singing and dancing (Entertainment Licence), for theatrical performances (Theatre Licence) or for the sale of alcoholic beverages (Liquor Licence). If copyright material is performed or used, the licence of the owner of the copyright must be obtained.

The hirer shall indemnify the school and the LEA against any claim, costs, expenses, loss or other liability arising from any failure to obtain a licence or any infringement of copyright which may occur in connection with the hiring.

## **Use of Kitchen Facilities**

The use of kitchen facilities is granted for the purpose of preparing, cooking and serving food and beverages with the following provisos:

- (i) No heavy kitchen equipment may be used unless a trained member of school meals catering staff is present – untrained personnel unfamiliar with heavy kitchen equipment may cause damage to themselves or others. A charge will be issued to cover the cost of staff time.
- (ii) The hirer must supply all cleaning cloths, tea towels, hand towels and crockery/cutlery. Care must be taken to ensure that all appliances and services are switched or turned off after use and that the kitchen be left in a clean condition, including the floor. A charge will be made for expenses incurred to clean up any equipment or premises.
- (iii) Certain pieces of equipment and areas are excluded from the letting – refrigerator, freezer, electric mixer, electric slicer, sterilising sink, store rooms.
- (iv) Any hirer wishing to employ Private Caterers must ensure that all necessary insurances exist and that all legislation governing food hygiene is complied with.
- (v) No unauthorised persons may enter the kitchen premises.

## **General**

All persons who are permitted to use the school premises must undertake to allow Governors and employees of the school or LEA at all reasonable times to enter and view the premises during the hiring and to ensure that arrangements have been made for the proper use and supervision of the premises including compliance with any licensing, police and fire requirements and/or regulations.

The hirer shall be responsible for taking all necessary precautions for the safety of the premises and persons thereon, including the speedy and orderly

evacuation of all hired accommodation in the event of fire or other hazard threatening the building.

Exits and entrances must be kept free at all times.

The hirer shall not purport to sublet the premises or any part thereof.

The benefit of the hiring is personal to the hirer and is not assignable.

No rooms may be used except those specified in the hiring.

No ballroom or floor polish may be used on floors except with special permission. Appropriate footwear must be worn for activities that might otherwise damage floors.

No litter may be left on the premises.

## **INVOICING THE HIRER**

### **Introduction**

Invoice Request Forms are used to bill all external clients of the Authority and schools that operate the Local Cheque Book Scheme. If you do not have copies of these forms and you wish to invoice for a letting please contact the LMS Unit.

Once an invoice is raised and processed through the Financial Information System (FIS) income is credited directly to the school regardless of whether the payment has actually been received.

Recovery of the cash is dealt with by the Sundry Debtors Section which involves a series of reminders and if appropriate legal action from the Borough Solicitor.

If a debt is declared irrecoverable the invoice will be "written off" against the code credited with the income originally.

The recovery of any invoice raised will depend on how promptly it was raised and the details taken from the hirer – **care taken here can save money.**

### **School Lettings**

The first decision the school must make is to invoice the hirer the full cost in advance or exercise their right to accept a deposit.

The choice will depend on the nature of the hire. It may not be practical for the hirer to pay the full cost in advance for some reason (ticket sales etc.) and the school may opt for a deposit to avoid losing the booking.

How much the deposit should be is up to the school to decide.

It is worth considering that if the booking is cancelled within 48 hours the caretaker can claim the hours involved so it would be wise to cover this cost at least.

### **Coding**

#### **(i) Hire of Rooms**

The Hire Deposit and or the Final Cost of Hire should be coded to the School Cost Centre E\*\*\* and one of the following subjective codes as appropriate.

8225 – Block Booking or Charity Use exempt from VAT



\*8226 – Normal one off recharges including VAT.

\*Please remember to code the gross amount (including VAT) the amount credited to the school will be automatically adjusted.

(ii) **Kitchen Facilities**

When kitchen facilities are required a deposit is to be taken.

This deposit is to cover damage to the Authority property and will be refunded providing there are no breakages.

The deposit should either be included on the Hire of Rooms deposit invoice or the full payment in advance invoice.

The code to be used is the School Cost Centre E\*\*\* and subjective 8455 (kitchen facility hire).

If a deposit invoice has been raised the kitchen facility hire deposit should be deducted from the final invoice.

If the hire has been paid in advance in full, the fee should be refunded from Petty Cash. You may wish to use the school fund if a cheque is required and then use the Petty Cash fund to reimburse it.

Please contact Internal Audit, Finance Department if you have any problems executing this refund.

N.B. Kitchen Facilities Deposit Refunds are to be coded E\*\*\*8455

(iii) **Hire Charges**

Hire charges plus any staff costs will apply to external hirers only. PTA, PA's and other school based hirers would **NOT** be required to pay a hire charge and will pay for staff costs only. (Staff costs will be based upon current rates for a Cook in Charge).

**PTA USE**

Although funds raised by the PTA are channelled back into the school in the form of resources (computer equipment etc.) the Finance Department consider it good practice to recharge the PTA with economic costs of school use.

This exercise will help to keep the financial records of the school in balance and give the PTA a more realistic view of their contribution.

On paper increased costs relating to heating, lighting and caretaking will be offset by the lettings income generated.

It is up to each school to decide if they wish to recharge PTA's for their use or not.

**Invoice Request Form** (See Appendix 2)

(a) Two page white and blue form available from Sundry Debtors.

(b) **Top Right:**

ID No. E\*\*\* = your school/department cost centre code.

Establishment name \_\_\_\_\_ = your school/department name.

Invoice return to section: Y/N

Y – Invoice will be returned to you by post

N – Sundry debtors will post to debtor.

## **Spoilt Forms**

If mistakes are made on an Invoice Request Form and it becomes necessary to write out a replacement do not throw the spoilt form away.

The following steps should be taken:

- (i) Write **SPOILT FORM CANCELLED** in large letters across the entire invoice (on all copies)
- (ii) File the blue copy in the school for reference purposes
- (iii) Send the white copy directly to the Sundry Debtors Section

If you have any problems raising Invoice Requests please contact the LMS section.

## **Value Added Tax**

The use of school facilities by outside bodies is moving away from their traditional use for purely educational purposes and the special position that schools enjoy under VAT legislation does not apply in these circumstances. In determining whether to charge VAT on "lettings" of land or rooms to these bodies consideration must be given as to whether the supply is of a normally exempt "licence to occupy" or a normally taxable "licence to use" the facilities being offered.

- (a) The exempt "licence to occupy" covers lettings of a room or field for a meeting or event at which the supplier provides only the room or field, plus basic necessities such as seating and toilets. The person to whom the let is made then provides their own equipment to conduct that event.
- (b) The taxable "licence to use" covers lettings at which the supplier provides facilities additional to the basic right to occupy. These would include the use of projectors and sound equipment to run a seminar, the use of kitchen equipment to provide refreshments, and the use of premises designed for playing any sport or taking part in physical recreation.

The above rules can be altered in special circumstances, as follows:

- (a) would be taxable if the Authority had opted to tax these lettings under an amendment to the VAT legislation passed in 1989. However, the Authority has not applied this option to any of its school properties, as to do so would mean that all future licence to occupy lettings for any room within that school would have to be taxed;
- (b) would be exempt from being taxable if it related to a block booking for a series of lets in respect of pitches or courts used by a club or association for sporting and recreational purposes, or is a sporting/recreational venue being used for a non-sporting/non-recreational activity.

## **Calculation of VAT**

The current standard rate of VAT is 20%

When raising sundry debtor invoices on which VAT is charged, the value of the supply **WITHOUT** VAT must be identified and the indicator V inserted to show that the supply is taxable. An invoice will be generated viz:

**DEBTORS DETAILS:** Name and address of person you wish to charge.

Regulars customers: Y/N

Y – if you will charge more than once

N – if once only

**DETAILS OF SERVICE:** State what the charge is for and when.

**VAT Code:** State "E or V"

**COST** Amount without VAT

**TOTAL** Amount without VAT  
(Sundry debtors add on any applicable VAT)

**LEFT:**

Payment Details: Only necessary if specific dates of payment have been arranged – otherwise leave blank

**BOTTOM RIGHT:**

Income Code: Your cost centre code E\*\*\* and code you want income paid to i.e. 8225 – Hire of Rooms.

**TOTAL:** Amount without VAT

Sign document and send white copy to Sundry Debtors (address on top left) and keep the blue page for your records.

## **Cancellation or Amendments**

If you cancel or amend any invoices after they have been submitted to the Finance Department please notify the Sundry Debtors Section in writing and quote the invoice number on all correspondence.

## **External Clients Only**

Invoice Request Forms must not be used to recover money from other schools except those that operate the Local Cheque Book Scheme or Council Departments.

Internal funds are recovered using Internal Charge Forms

Please contact the LMS Section for advice.

### **Methods of Payment**

Under no circumstances should the school accept payment directly from the client.

The methods available for the payment are outlined on the reverse side of the hirers invoice (white copy)

Unless these procedures are followed it is possible that reminders will be sent for invoices that have been settled and cash could be credited to the wrong account.

To Hire of Room and Projector	£20.00
VAT at 20%	£4.00
Total	£24.00

To calculate the amount of VAT contained in a VAT inclusive receipt the total amount is multiplied by  $7/47^{\text{th}}$ , viz:

Receipt – £24.00, therefore VAT -  $£24.00 \times 7/47$ , - £4.00

### **Advice**

Any further advice on the application of VAT legislation to school lettings can be obtained from the Internal Audit Section.

# **METROPOLITAN BOROUGH OF WIRRAL**

## **APPLICATION FOR THE HIRE OF EDUCATIONAL PREMISES**

Name and Address:

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No. \_\_\_\_\_ Tel. \_\_\_\_\_

This application is made on behalf of

\_\_\_\_\_  
(Club/Organisation)

I apply to use: (Please tick as appropriate)

Hall	<input type="checkbox"/>	Sports Hall	<input type="checkbox"/>
Classrooms	<input type="checkbox"/>	Gymnasium	<input type="checkbox"/>
Lecture Theatre	<input type="checkbox"/>	Swimming Pool	<input type="checkbox"/>
Studio	<input type="checkbox"/>	Playing Fields	<input type="checkbox"/>
Kitchen Facilities	<input type="checkbox"/>	Playground	<input type="checkbox"/>
Tea/Coffee	<input type="checkbox"/>	Badminton Courts	<input type="checkbox"/>
Catering Facilities	<input type="checkbox"/>	Tennis Courts	<input type="checkbox"/>
School Premises and Grounds	<input type="checkbox"/>	Changing Facilities	<input type="checkbox"/>

For (Event or Activity)

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At (School or other premises)

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Dates required

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Time: From: \_\_\_\_\_ To: \_\_\_\_\_

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My estimate of the number of people who will attend is \_\_\_\_\_

I have received the Conditions relating to the hire and wish to hire the premises on these terms.

Signed \_\_\_\_\_ Date \_\_\_\_\_

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Hirers are advised that it is in their interest to ensure that they have public liability insurance cover. Many clubs and organisations already hold a policy that covers hiring premises.

This form should be returned to the Head of the premises concerned.

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**For Official use only**

Head's remarks:

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