

## **SOUTHBOROUGH PRIMARY LETTINGS CHARGES 2023-2024**

	<b><u>Charge</u></b>	<b><u>Cost to School for caretaking let</u></b>
<b><u>Monday-Friday</u></b>		
6.00 p.m. to 11.30 p.m.	£62	£29.56
<b><u>Saturdays</u></b>		
9.00 to 1.00 a.m.	£62	£29.56
1.00 to 6.00 p.m.	£62	£29.56
6.00 to 11.30 p.m.	£127.50	£68.82
<b><u>Sunday</u></b>		
9.00 to 1.00 a.m.	£62	£29.56
1.00 to 6.00 p.m.	£100.00	£55.70
6.00 to 11.30 p.m.	£127.50	£68.82

### **HALL HIRE PER SESSION BEFORE AND AFTER SCHOOL UNTIL 6.00 P.M.**

Up to 1 hour	£17.35
Up to 2 hours	£31.50
Up to 3 hours	£44.10

### **Bookings for hire during school holiday periods will be as follows:**

Field Hire	£124 per day (9.00 a.m. to 3.30 p.m.) £62 per half day (9.00 to 12.00 or 12.30 to 3.30)
Hall Hire	£124 per day (9.00 a.m. to 3.30 p.m.) £62 per half day (9.00 to 12.00 or 12.30 to 3.30)
Forest School area	£120 per day (9.00 a.m. to 3.30 p.m.) £60 per half day (9.00 to 12.00 or 12.30 to 3.30)
Classroom Hire	£100 per day (9.00 a.m. to 3.30 p.m.) £50 per half day (9.00 to 12.00 or 12.30 to 3.30)

An additional charge will be made if use of the kitchen is required.

A 5% discount is offered if the Hall and Field are hired at the same time.

### **NOTES**

These charges are for guidance only. Special arrangements may apply where on the discretion of Head teacher and/or Governors it is felt that a reduced letting fee will encourage the activity to take place which is beneficial to the children of the school. Additionally, for one off bookings which extend over more than one time frame a set fee may be negotiated and agreed by the Headteacher and/or Governors in the interests of raising money for the school.

All bookings are subject to the availability of the Site Manager/alternative key holder.

Special provisions (e.g. additional sports markings) will incur an additional charge.

If additional areas of the school are used in addition to the area booked an additional charge will become payable.

These charges relate to buildings or grounds. Lettings of buildings and grounds will incur an additional charge.

Charges for use of the school field are currently subject to VAT but with exemption in certain cases

- 1) The series of lets consists of 10 or more sessions
- 2) Each session is for the same sport or activity
- 3) The interval between each session is at least 1 day but no more than 14 days
- 4) The series is to be paid for as a whole and there is written evidence to the fact.  
Provision for a refund given by the provider in the event of unforeseen non-availability of the pitch would not affect the VAT exemption.
- 5) The person to whom the facilities are let has exclusive use during the sessions.

*(See appendix for full details of exempt conditions)*

## Appendix

### VAT Treatment of Supplies Connected with Education

#### Letting of Sports Facilities

The letting of facilities designed or adapted for playing any sport or taking part in physical recreation is normally standard rated. However, the letting of such facilities may be exempt from VAT if:

- a. the letting is by an eligible body, supplying education in the course of business, to its students or another provider of exempt education for direct use by that body's students in connection with education;
- b. the letting is for over 24 hours;
- c. there is a series of 10 or more lettings to the same organisation, for the same purpose over a period of time; the period between lettings is more than one day but less than two weeks, the charge is payable by reference to the whole series and the recipient has exclusive use of the facilities for that period.

From 1 August 1989, a person making exempt supplies, of the kind described in the latter 2 categories above, may be able to standard rate them under the 'option to tax'.

The letting of sports facilities to individuals, including families, taking part in any sporting activity by a non-profit making body (including charities), having members where the individuals are granted membership for a period exceeding three months will be exempt from VAT.

The letting of sports facilities by a non-profit making body, which does not have members, to individuals, including families, will also be exempted.

The exemptions outlined above apply to facilities for taking part in any sport recognised by the Sports Councils.

Facilities for sport or physical recreation include:

- swimming pools;
- stadia;
- tennis, badminton and squash courts;
- gymnasia;
- golf courses;
- skating rinks;
- dance studios, or other specifically designed, adapted or equipped land or premises.

The presence of fixed basketball nets in halls or mirrors and bars in dance studios normally means that those premises are sports facilities. General purpose halls, which merely have floor markings so that they may, say, be used for playing badminton, are not classed as 'facilities' for these purposes. Lettings of such halls are exempt even when let for playing a sport.

The letting out of premises for purposes other than sports or physical recreation, for example a stadium let for a concert or a sports hall let for a political or religious meetings, is exempt from VAT.

Where changing rooms, floodlighting or other minor goods and services are included in a letting of sports or physical recreation facilities, they are normally regarded as incidental to the letting and have the same liability. This applies even if they are invoiced separately. But, if optional extra equipment or services are provided, these must be treated according to their normal liability and VAT must be accounted for on any standard rated supplies.

Again, the case of Card Protection Plan (see section on [Books](#) above) may apply here and care should be taken when determining the liability of a supply that consists of two or more items with differing liabilities.

[«previous](#)