

# DIOCESE OF PORTSMOUTH



## DIOCESAN OPERATING PROCEDURES C (DOP C)

## DIOCESAN OPERATING PROCEDURES FOR SCHOOLS

Issued by

**The Bishop of Portsmouth and the Trustees of the Portsmouth Diocesan Trust  
St Edmund House  
Edinburgh Road  
Portsmouth  
PO1 3QA**

*(Additional copies may be downloaded from [www.portsmouthdiocese.org.uk](http://www.portsmouthdiocese.org.uk))*

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## **INTRODUCTION**

The 1988 School Standards and Framework Act, the 2002 Education Act and subsequent Education Acts raised a number of issues for the Bishop and the Diocesan Trustees in terms of their responsibility for the Catholic life and premises of diocesan schools. Since then there have been significant changes in the management of schools' devolved formula capital, requiring a complete review of the existing guidelines.

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**GLOSSARY OF TERMS - JARGON BUSTER!**

The worlds of schools, finance and construction have produced a huge quantity of abbreviations and jargon. Listed below are those used in this document , together with a cross-reference where they are further defined or referred to in the text. For further information please contact the Diocesan Department for Finance and Property on 023 9282 5430 or Diocesan Department for Schools on 01329 835363.

BSF	Building schools for the future – C3.8
CIPFA	Chartered Institute of Public Finance and Accountancy – C3.2
CCIA	Catholic Church Insurance Association – C9.2
CDM	Construction Design and Management (Regulations) – C12.C
CNML	Catholic National Mutual Limited - C9.1
DFC	Devolved Formula Capital – C3.3
DSBF	Diocesan Schools Building Fund – C7
DCSF	Department for Children Schools and Families
HSE	Health and Safety Executive – C12.E
ICT	Information and Communications Technology – C3.3
LA	Local Authority
LCVAP	Locally Co-ordinated Voluntary Aided Programme – C3.4
LMS	Local Management of Schools (usually refers to budget) – C2.3
NCPTA	National Confederation of Parent Teacher Associations - C10.2
PRCDTR	Portsmouth Roman Catholic Diocesan Trustees Registered – C4.3
PCP	Primary Capital Programme – C3.8
PfS	Partnerships for Schools

RIBA	Royal Institute of British Architects – C5.3
RICS	Royal Institute of Chartered Surveyors – C5.3
SP1-6	School Project Forms – C6
TCF	Targeted Capital Funding – C3.7
VA	Voluntary Aided (school) – C1.2
VAT	Value Added Tax – C12.D

## DOP C1

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### CHARITABLE STATUS AND INCORPORATION

- 1.1 The introduction of the Charities Act 2006 has changed the status of VA schools from exempt to excepted charities. This means that, whilst VA schools continue to be subject to the jurisdiction of the Charity Commission in many respects, they are not currently required to register or to file annual reports and returns with the Charity Commission provided that they have annual gross income of less than £100,000.
- 1.2 There are ongoing discussions between the DCSF, the Charity Commission and the Office of the Third Sector about what part of a VA school's income constitutes charitable income and counts towards the £100,000 income threshold that triggers registration. A recent suggestion has been that only capital, income and expenditure that belong to the Governing Body of a VA school will be subject to charity accounting requirements and not resources that the Governing Body holds as agent of the state. If this approach is adopted, this means that income provided by the LA under a delegated budget (pursuant to section 49(5) of the Standards and Framework Act 1998) will not be counted. In practice this will mean that it is unlikely that a VA school's charitable income will be high enough to trigger the registration threshold. However, no conclusion has yet been reached on this issue and we will keep Governing Bodies up-to-date with the current position.
- 1.3 Governing Bodies of VA schools may seek advice and assistance on their duties and obligations as charity trustees from the Charity Commission. Normally, enquiries to go first to the Diocesan Department for Schools (see appendix E).
- 1.4 The Governing Body of a VA school is a corporate body. The DCSF's "A guide to the law for school governors" explains in detail the legal responsibilities of Governing Bodies. The following guidance (at paragraph 4 of chapter 3) is particularly helpful:  
  
*"Because it is a corporate body, individual governors are generally protected from personal liability as a result of the governing body's decisions and actions. Provided they act honestly, reasonably and in good faith, any liability will fall on the governing body even if it has exceeded its powers, rather than on individual members."*
- 1.5 The constitution of the Governing Body is set out in its instrument of government. As a corporate body, the Governing Body must have a seal to validate some documents, for example deeds. The Diocese does not recommend purchasing a

seal, unless the Governing Body has a particular requirement. Should a Governing Body need to sign a document under seal, a basic form can be quickly obtained from any legal stationers. When a seal is used, the chair and another governor who has been duly authorised by the Governing Body should sign the document to validate the seal.

- 1.6 While the Governing Body is a charity trustee responsible for the management and administration of the VA school as a charity, the land and buildings used by the VA school are in most cases held on trust by the Diocese, and as such the Diocesan Trustees are the holding trustees who must give consent for all works to land and/or buildings, and any proposals to change or extend provision at the VA school.
- 1.7 Following changes to PfS funding the Governing Body will have to certify the following in relation to any proposal to carry out works to land and/or buildings:-
  - That the holding trustees (i.e. the Diocesan Trustees) have given their permission for all the works undertaken
  - The funds have been used for appropriate works only
  - The relevant 10% Governing Body contribution has been provided
  - The correct VAT has been paid where applicable
- 1.8 Schools working within the diocesan framework and through their schools capital works account will be provided with an annual statement to confirm that the school capital programme has been run in accordance with the laid down requirements.

## **DOP C2**

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### **GOVERNING BODY BANK ACCOUNTS AND DIOCESAN BANKING ARRANGEMENTS**

- 2.1 The Governing Body of a VA school is responsible for the capital repairs and improvements to the school buildings. Income to fund these responsibilities will be provided by grants from the DCSF (PfS), supported by the DSBF where appropriate. It also falls to the Governing Body to insure the buildings and any other areas that are their responsibility. The Governing Body, at its discretion, may undertake additional fund raising.
- 2.2 The Governing Body is advised to operate an account in its own name with an institution of its choice. Further guidance can be obtained from the Diocesan Department for Finance and Property if/when the Governing Body is making decisions related to its banking needs. The Governing Body should be aware that it has charitable status and therefore may be entitled to gross interest. Please consult the particular institution.
- 2.3 The bank accounts of a Governing Body should not be confused with those used for the LMS budget allocated by the LA.
- 2.4 Transactions through the Governing Body's current account will normally comprise:

#### INCOME

- Income from lettings of school property
- Parental covenant/gift aid contributions and tax refunds
- Parental voluntary contributions to the DSBF

#### EXPENDITURE

- Anything authorised by the Governing Body
- 2.5 In addition to any Governing Body's account, the Diocese has opened for every diocesan school a school capital works account. This account will receive PfS and DSBF payments, and will be used for running all projects except those where a project account has been raised. A contract may not be raised for a sum greater than that available within the account without the written consent of the Diocese.

2.6 For specific projects the Diocese may raise a project account. These will be subject to the same terms as the school capital works accounts.

2.7 Diocesan banking arrangements

The Diocese operates a "centralised banking system" at Lloyds TSB Bank, under which all diocesan accounts are maintained. It should be stressed, however, that under this system, each school does have its own individual bank account, or accounts. The offset system for schools is operated separately from that for other diocesan accounts and schools accounts will not be used to offset parish or central diocesan accounts.

2.8 The management of the accounts and the management of the overall schools capital programme following the withdrawal of the PfS from the approval process will be funded by a charge on the school accounts, sufficient to cover the costs as agreed by the Diocesan Trustees

2.9 Transactions on the school capital account(s) are conducted by the Diocesan Department for Finance and Property following the submission of school project forms. The Secretary to the Diocesan Trustees is automatically entitled to authorise payments from school accounts.

2.10 Normally, invoices will be paid on the 3rd Thursday of the month as long as they are received on the previous Friday together with a signed form SP5 and any necessary supplementary information including contractor's bank details.

## **DOP C3**

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### **TYPES OF WORK AND SOURCES OF FUNDING**

#### **TYPES OF WORK**

##### **3.1 REVENUE WORKS**

Revenue repairs are considered to be any repairs under the value of £2,000. These repairs are the responsibility of the LA and the funding is normally delegated to schools. Where the cost of repairs is over £2,000 there is scope for the school to decide whether revenue or capital funding is to be used.

##### **3.2 CAPITAL EXPENDITURES**

These are the acquisition, construction, enhancement or replacement of land, buildings, furniture and equipment used by the school, as detailed in the CIPFA Code of Practice on LA accounting. (Further guidance is given in the 2006-7 DCSF Blue Book, downloadable from <http://www.teachernet.gov.uk/management/resourcesfinanceandbuilding/FSP/voluntaryaidedschools/vabluebook/>).

#### **SOURCES OF FUNDING**

##### **3.3 DEVOLVED FORMULA CAPITAL (DFC)**

This is a formula based grant allocated each year to primary and secondary schools to be spent by them on their priorities in respect of buildings, capital ICT purchases (not leases) and other capital needs. The funding should be invested in priorities agreed locally and identified in the local asset management plan. Schools may set aside their allocations for up to three years to support a larger future project. It can also be pooled with other schools, or with other LA funding following agreement between the local authority and the school. VA schools cannot spend the grant on playing fields or buildings on those fields but they may pool their funding with other VA schools through the Diocesan Department for Finance and Property.

##### **3.4 LOCALLY CO-ORDINATED VOLUNTARY AIDED PROGRAMME (LCVAP)**

Each year local authorities receive from the PFS funds for capital projects in VA schools. Following discussion with all relevant trusts and dioceses, both Catholic and Anglican, the money is allocated to the most appropriate projects. In making their decision, the LA and Diocese consider the amount of DFC held by schools. It is usual to ask schools to contribute some, or all, of their allocation towards the cost of any LCVAP project. This will ensure that schools do not hold

large amounts of unallocated DFC, and enables the LCVAP programme to fund as much work as possible.

### 3.5 OTHER FUNDING AVAILABLE THROUGH THE LOCAL AUTHORITY

Other funding varies according to the priorities of each local authority. Schools may have the opportunity to bid to the LA along with community schools for specific funding programmes. These funds may be used independently or to support larger schemes.

### 3.6 EMERGENCY CAPITAL GRANT

In the past the Governing Body could apply to the DCSF for a grant in the event of a serious incident that would result in the closure of a school, and could not have been foreseen e.g. to fund temporary accommodation following an arson attack until a bid for rebuilding can be prepared. This fund no longer exists and it is not clear exactly what will happen following a major incident should a school have no uncommitted DFC and the LA no uncommitted LCVAP. The Catholic Education Service for England and Wales (CESEW) is currently negotiating with the DCSF. Insurance arrangements for VA schools are currently under revision.

### 3.7 TARGETED CAPITAL FUNDING (TCF)

Targeted capital funding provides support for a range of programmes aligned to specific policies. Details of current schemes may be found at

<http://www.partnershipsforschools.org.uk/programme/targetedcapital.jsp>

These programmes currently include;

- BSF One School Pathfinder Programme
- Basic Need Safety Valve
- Standards and Diversity
- 14-19 and SEN/disabilities provision
- Kitchens and dining rooms
- Free swimming
- Cookery in the Curriculum
- Specialist Sport
- Further funding for entry level places

**3.8 BUILDING SCHOOLS FOR THE FUTURE (BSF) and PRIMARY CAPITAL PROGRAMME (PCP)**

These programmes are expected to have an impact on all other forms of PFS funding, further details outlining the ambitions of the BSF programme may be found at <http://www.partnershipsforschools.org.uk/about/aboutbsf.jsp> and further details outlining the ambitions of the PCP may be found at <http://www.partnershipsforschools.org.uk/programme/primaries.jsp>

- 3.9 PFS and LAs collect data about schools' individual capital programmes that may have an impact on future funding levels. Schools are requested to liaise with the Diocesan Department for Schools when asked for data about current and future pupil numbers and the Diocesan Department for Finance and Property when asked for data about current and future maintenance programmes.
- 3.10 Schools that have Private Finance Initiative (PFI) or BSF arrangements in place will need to ensure that the use of the school's premises by third parties either does not interfere with these arrangements or that consent is received from the relevant party.

## **DOP C4**

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### **SCHOOL CAPITAL AND REPAIR PROJECTS**

- 4.1 This DOP details the latest available information from the Diocese and from the PfS regarding project prioritisation and applications for grants and loans. A list of all current PfS forms may be downloaded directly from <http://www.teachernet.gov.uk/management/resourcesfinanceandbuilding/funding/voluntaryaidedschools/>. If internet access is unavailable, forms can be obtained from Prolog on telephone number 0845 6022260.
- 4.2 The DOPs should be read in conjunction with the DCSF 'Blue' Book entitled CAPITAL FUNDING FOR VOLUNTARY AIDED (VA) SCHOOLS IN ENGLAND 2006/2007 The current edition, dated July 2007, can be viewed or downloaded from the DCSF website at <http://www.teachernet.gov.uk/management/resourcesfinanceandbuilding/FSP/voluntaryaidedschools/vabluebook/>. This version must be considered in conjunction with subsequent letters from the PfS.
- 4.3 Legal title to the land and buildings on which a VA school is sited is normally vested in and held on trust by the Diocesan Trustees (PRCDTR). It should be noted however that in many cases, the Diocesan Trustees do not own all the land within the fenced school boundary. It is therefore essential for the Governing Body to establish ownership of land by contacting the Diocesan Department for Finance and Property when new buildings and/or extensions are planned. Permission to build can then be sought from the owners.
- 4.4 Only work that is the responsibility of the Governing Body is discussed in this section. Some projects will involve areas of LA liability and should be agreed with them prior to the commitment of capital money. For example, LAs are liable for 'playing fields and buildings on those fields and related to their use' (irrespective of who owns the playing fields).
- 4.5 It is important for Governing Bodies to remember that the availability of funds for the upkeep of any school is limited and that the need to contain costs is essential. Governing Bodies contemplating any projects requiring contributions from the DSBF must consult and obtain agreement in principle from the Diocesan Department for Finance and Property, via the school project form SP1. If the project will increase the school's gross floor area, agreement must first be obtained from the Diocesan Department for Schools, and appended to the form SP1.

- 4.6 Even when diocesan financial support and/or PfS approval is not required, Governing Bodies must inform the Department for Finance and Property of all capital and repair projects in excess of £2,000.
- 4.7 At schools which use the diocesan capital works accounts, the Governing Body which has an approved form SP2 will have deemed consent of the Diocesan Trustees for all works notified to the Diocesan Surveyor, up to the sum of £100,000. Only projects over this level will require an additional written application to the Diocesan Trustees.
- 4.8 All capital projects likely to cost in excess of £100,000 must be submitted to the Diocesan Trustees for approval on school project form SP2.
- 4.9 Schools sited on diocesan land that do not use the diocesan capital works accounts will be required to apply for the consent of the Diocesan Trustees before undertaking any works for over £2,000.
- 4.10 Further details of the process will be found in DOP C6.

## **DOP C5**

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### **APPOINTMENT OF CONSULTANTS**

- 5.1 The work of maintaining and developing school buildings is a specialised one which involves many areas of professional knowledge. It is recommended that the Governing Body should appoint an architect, engineer or surveyor with suitable experience. The Diocesan Department for Finance and Property can supply a list of suitable construction professionals if required.
- 5.2 It is hoped that each construction professional will work closely with the school and Diocese and build up a relationship with it, so that there can be continuity in the care for the property. It is therefore important that a professional is appointed who is prepared to deal with minor issues in addition to major projects.
- 5.3 The architect or surveyor should be employed under RIBA or RICS conditions of engagement, with the exception of terms of payment which are restricted by PfS procedures.
- 5.4 A good working relationship between a construction professional and client is crucial to the success of any project. The Governing Body's representative and its construction professionals should discuss and agree on the scope and cost of professional services before the project is started and ensure the agreement is in writing. It is recommended that for larger projects the appointment is made directly by the Diocese.
- 5.5 PfS cap all fees, inclusive of disbursements, at 15%. For work at VA schools one usually has the following organizations involved;
- diocesan management 2%
  - structural engineer 2%
  - services engineers 0.2%
  - QS work (often carried out by architect) 1%
  - CDM coordinator 1%
  - measured survey work 0.5%
  - architect/ building surveyor 8.3% (or what is left...)
- 5.6 The PfS claim system is such that all fees are at risk until the project is approved by the PfS which will not happen until costs are confirmed after return of tenders and is then limited to 60% of predicted total fees. On projects in excess of £500,000 in primary schools and £1,000,000 in secondary schools, an earlier approval can be obtained but the fees released would only be 15% up front of final approval to proceed.

- 5.7 Projects now being managed directly by the Diocese with no PfS involvement may agree payment of up to 15% fees once planning application is complete, up to 45% on completion of the tender package and up to 60% upon return of tenders and receipt of tender report. Schools wishing to vary these payments should seek advice from the Diocesan Department for Finance and Property.
- 5.8 Governing bodies with relevant expertise may choose to carry out the project management of smaller projects in-house. If in doubt the Diocesan Department for Finance and Property must be contacted for advice.

## **DOP C6**

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### **FINANCING SCHOOL PROJECTS**

- 6.1 Before the Governing Body commits any money to a potential capital project, form SP1 application in principle for a capital project (see appendix A) should be submitted to the Diocesan Department for Finance and Property.
- 6.2 Approved form SP1 will be returned to the Governing Body, according to the approval process detailed below.
- 6.3 The Diocesan Department for Finance and Property, liaising with the Diocesan Department for Schools when appropriate, uses the following criteria when determining the order of priority for all projects submitted by the Governing Body for approval:
  - i) what priority does the project have in the school's development plan/asset management plan?
  - ii) does the school have funding available?
  - iii) does the project fit the criteria for the Diocesan Building Fund?
- 6.4 Following the receipt of the approved form SP1, the Governing Body should appoint a project manager, and bring to the attention of the project manager this DOP, a copy of the Construction (Design and Management) Regulations 2007 (CDM Regulations) and VAT information (see appendices C and D). Advice should be taken from the Diocesan Department for Finance and Property before the appointment of consultants.
- 6.5 Following receipt of tenders, the form SP2 which provides project details and breakdown of costs should be completed and returned to the Diocesan Department for Finance and Property.
- 6.6 If it becomes necessary to decline support from the DSBF, potential projects will be reviewed by the Schools Committee in the light of available funds.
- 6.7 The following priority will be given to projects for which support is requested from the DSBF:
  - i) projects which are the Governing Body's liability funded from special grants
  - ii) projects with significant TCF/LCVAP funding
  - iii) health and safety and maintenance projects
  - iv) building development projects

- v) purchase of furniture, fittings and equipment
- 6.8 On receipt of an approved form SP2, approval to let a contract, projects which will be part funded by LCVAP will require an application to be made to the PfS using Form VA/approval. A copy of that form must be sent to the LA and the Diocesan Department for Finance and Property.
- 6.9 All invoices for payment must be sent to the Diocesan Department for Finance and Property accompanied by form SP5. Contractors' bank details should be provided for BACS payment. The remittance advice will instruct contractors to send receipts to the nominated project manager.
- 6.10 An occasional feature of school projects is the late addition of extra costs. If the amount will put the school's capital account into deficit, or if the project has a projected cost that takes it over the £100,000 threshold or costs have risen by more than 10%, it will need to be the subject of a supplementary application to the Diocesan Department for Finance and Property using form SP6.
- 6.11 For PfS approved projects, as a project progresses, and invoices are sent for payment, grant should be claimed from the PfS grants team. Interim claims can be sent with a copy invoice. It is essential that claims for PfS grant be submitted immediately invoices are received. In the case of single or final claims, it is essential that all receipted invoices will be presented as proof that the contractor has been paid the full amount due.
- 6.12 The school must keep photocopies of all applications, grant claims, invoices and receipts sent to the LA or PfS on file.
- 6.13 Until the requirements of the PfS have been confirmed, it is recommended that schools also keep receipts for all payments made against any PfS money, including DFC held in diocesan school accounts.
- 6.14 LCVAP and TCF allocations from the PfS, in any given financial year, must be fully spent within that year. Claims for grant should be submitted in good time for payments to be received by the end of March. The Governing Body will be notified of the last date for claims as soon as it is published – usually early to mid February.
- 6.15 It is important that LA grants are claimed by the project manager as soon as is permitted by the granting authorities' guidelines. Many grants are time limited. Delay within the project or delay in claiming may result in loss of grant. Should grant be lost, schools must inform the Diocesan Department for Finance and Property whether the deficit is to be paid from DFC or school revenue budget.

- 6.16 The Governing Body is responsible for arranging appropriate additional insurance cover on any project with building costs in excess of £10,000, including fees but excluding VAT. Please refer to DOP C9.
- 6.17 Contracts of a value less than £100,000 can be executed by the Governing Body, unless a good reason exists not to do so. Contracts at or exceeding £100,000 must be executed by the Secretary to the Diocesan Trustees (on behalf of the Diocesan Trustees) acting as agents for the Governing Body and nominated as the 'employer' in the contract. Written instructions from the Governing Body are required appointing the Diocesan Trustees as their agent (see appendix F).
- 6.18 Copies of the following documents must be retained in a place of safety such that they can be inspected from time to time by those authorised to do so:
- all legal documents
  - plans and planning permissions
  - building regulations approvals
  - health and safety plans
  - reports, surveys and professional advice
  - correspondence relevant to building contract.

#### APPROVAL PROCESS

##### 6.19 PROJECTS UNDER £2,000

These can be carried out without prior approval. All invoices for revenue items should be paid by the school from their school revenue budget.

#### CAPITAL PROJECTS BETWEEN £2,000-£100,000 THAT ARE NOT SUPPORTED BY LCVAP OR TCF FUNDING

- 6.20 Obtain three competitive tenders (quotations acceptable for contracts under £20,000) for the works and prepare a tender report. The Diocesan Department for Finance and Property should be contacted for advice where there is difficulty in achieving this; for example where an LA pre-tendered contract is used, this will be accepted in lieu of three quotations. Having obtained three tenders or quotations and submitted a tender report and form SP2, the school is deemed to have approval for the project.

#### CAPITAL PROJECTS COSTING MORE THAN £100,000

- 6.21 All capital projects over £100,000 must be approved by the Diocesan Trustees. Meetings are held approximately six times a year. Form SP2 must be submitted to the Secretary to the Diocesan Trustees at the Diocesan Department for Finance and Property, to arrive at least three working weeks before the relevant

meeting, dates available from the Diocesan Department for Finance and Property. Contracts may not be signed before approval is received.

#### CAPITAL PROJECTS WITH AN LCVAP/TCF CONTRIBUTION TO FUNDING

- 6.22 In addition to the process in 6.20 and 6.21 above, a VA/ approval form must be submitted to PfS after tender received to obtain approval to let the contract.
- 6.23 Claim grant as the project progresses using the appropriate claim forms.

#### CAPITAL PROJECTS OVER £500,000 AT PRIMARY SCHOOLS OR £1,000,000 AT SECONDARY SCHOOLS WITH AN LCVAP/TCF CONTRIBUTION TO FUNDING

- 6.24 In addition to the process in 6.20 and 6.21 above, use form VA/approval to apply for approval to go out to tender. Once tenders have been received, the same VA/ approval form is resubmitted to obtain consent to let the contract. The Diocesan Department for Finance and Property will provide advice.

#### LA LIABILITIES

- 6.25 Currently the LA is responsible only for playing fields and buildings on and with a function related to playing fields. Any LA liabilities must be shown on applications that VA schools make to the PfS. These will need to be agreed with the LA prior to approval being submitted and copies of all approval forms must be sent for their information.

## **DOP C7**

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### **THE DIOCESAN SCHOOLS BUILDING FUND**

- 7.1 The Diocesan Schools Building Fund (DSBF) was introduced as an answer to the problem of parishes having to carry heavy debts to cover the Governing Body's 10% liability for the funding of capital repairs and improvements in diocesan schools.
- 7.2 The 10% liability is paid only on the value of PfS grants paid at 90%, not on the total value of the project.
- 7.3 All schools in the DSBF are required to nominate the diocesan school capital works account for the receipt of DFC.**
- 7.4 Parishes will be levied monthly in line with the usual diocesan levy and calculated as a percentage of that levy. The percentage will be set to provide the amount needed to meet the parish share of the requirements of the fund and may vary in line with parish income.
- 7.5 Governing Bodies will be asked to raise their share by a contribution of £18 per pupil collected in three termly instalments of £6. This sum will be reviewed annually by the Diocese following publication of the DFC and LCVAP allocations by the PfS.
- 7.6 It is suggested that a contribution from parents of £10 per term is requested, from which the contribution to the fund is paid. The remainder could be used to undertake desirable work for which there is no available grant.
- 7.7 The contributions from many parents should be eligible for gift aid and the income from this would further contribute to the school. See DOP C8.

### **ACCESS TO THE FUND**

- 7.8 Projects under £2000 are not covered by the fund. This work is considered to be a LA liability. The work should be carried out as necessary and invoices paid from the school budget. This work is funded at 100%.
- 7.9 Projects of £2000 and over which are eligible for support from the fund and are not being operated through the PfS will have the 10% liability paid directly into the school capital account once the project manager has certified on form SP3 that the work is complete to their satisfaction and that all invoices have been paid.

- 7.10 Projects of £2000 and over which are eligible for support from the fund, and are still being operated through the PfS will have the 10% liability transferred directly into the school capital account once the project manager has certified on form SP3 that the work is complete to their satisfaction and that all invoices have been paid, and notification of final payment has been received from the PfS.
- 7.11 In the case of large projects spanning two or more financial years, it may be necessary to transfer 10% payments at the end of March rather than in one transfer at the end of the project. If this becomes desirable the individual Governing Body will be notified and the appropriate grant payment notifications requested.

## DOP C8

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### GIFT AID SCHEME

- 8.1 As charities, VA Schools are entitled to claim tax relief under the gift aid scheme on cash gifts. Governing Bodies should promote use of the gift aid scheme to parents and other prospective donors when fund raising for the building fund. Generous tax relief can be obtained for schools and for higher rate tax payers from this scheme at no extra cost to donors.
- 8.2 The main features of the new gift aid scheme are as follows:
- (a) Each school may claim back from the HM Revenue and Customs (HMRC) the equivalent of the basic rate of income tax paid on a donation by a donor, if the donor is a UK resident for tax purposes. This currently enhances the value of such donations by just over 28%. The amount of relief that schools can claim will reduce to 25p for every £1.00 donated from 5 April 2011 to reflect the change in the basic rate of income tax.
  - (b) One simple signed form (the gift aid declaration) covers all and any past donations in the current tax year and all and any donations in future years, irrespective of amount and timing (see appendix G).
  - (c) There is no maximum or minimum amount for a gift aid donation.
  - (d) Each gift must be identified as coming from a specified gift aid donor and may be made by standing order, by cheque, or by cash in a numbered envelope. Certain record keeping procedures must be observed to satisfy HMRC audit requirements.
  - (e) Only UK income tax and capital gains tax payers are eligible as gift aid donors.
  - (f) Gift aid does not apply where a donor, or a person connected to him or her, receives a benefit in consequence of making the gift and the value of the benefit exceeds specified amounts, subject to a maximum aggregate benefit of £250 in value in any tax year. If you have any concerns about the application of the 'benefit rules' please contact the Diocesan Department for Finance and Property (see appendix E).
- 8.3 Copies of all necessary forms and information and advice about gift aid schemes can be obtained from the Diocesan Department for Finance and Property (see appendix E) or HMRC on Tel 0845 3020203 or the HMRC website.

8.4 In order to satisfy HMRC audit requirements, the following forms will need to be printed (or computer-generated) and completed:

- Gift aid declaration forms bearing an identifying reference number for each donor.
- Gift aid numbered envelopes for cash donations bearing the donor's identifying reference number or the donor's name. For one-off donations the gift aid declaration in appendix G may be printed on the envelope for completion by the donor.
- Register of all gift aid receipts into the scheme for a given year.
- Monthly cash analysis sheets for cash donations

8.5 The forms and envelopes are checked against the gift aid bank account statements. HMRC form R68 which includes a schedule of gift aid donations made by individuals must be forwarded to HMRC to make the claim. It is suggested that the claims to HMRC are made at the end of each academic term with the spring term taken as ending on 5 April, the tax year end.

## DOP C9

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### INSURANCE

- 9.1 Insurance matters, which are the responsibility of the Governing Body, are arranged with The Catholic National Mutual Limited (CNML). The CNML is a mutual insurance company based in Guernsey and owned by the participating dioceses in which an underwriting policy is used to reduce premium costs.
- 9.2 On behalf of CNML, the Catholic Church Insurance Association (CCIA) acts as mainland administrators to advise the Diocese on the application of the CNML policies. As a separate arrangement, the Diocese also employs CCIA to advise all parishes and schools directly by providing a helpline service (see appendix E).
- 9.3 The following is a brief summary of the cover provided.

#### DAMAGE TO PROPERTY

- 9.3.1 The Governing Body's 10% total cost liability for reinstatement or repair of damaged buildings is covered subject to the current excess. The 90% balance is the responsibility of the PfS.
- 9.3.2 In addition, the Governing Body's 10% contribution of the cost of provision of temporary accommodation if the school building, or part of it, is damaged, destroyed and rendered unusable is also covered. The limits for any one claim for temporary cover are
- |      |                 |          |                        |
|------|-----------------|----------|------------------------|
| - a) | Primary schools | £50,000  | (net of PfS Grant Aid) |
| - b) | Other schools   | £100,000 | (net of PfS Grant Aid) |
- 9.3.3 All property claims must be directed through the CNML Claims Unit – CCIA Services Ltd in Aylesbury. (see appendix E).
- 9.3.4 Items deemed to be the property of the Governing Body, as opposed to LA property, are insured to a maximum of £25,000 for each school.
- 9.3.5 Loss or damage to items of equipment hired under normal contract conditions is limited to £10,000 per event.
- 9.4 Equipment (for example, computers), purchased with money obtained from fund-raising by bodies such as the Governing Body or school associations, may

require additional insurance cover. The Diocesan Department for Finance and Property is to be notified of such purchases in excess of £2,500.

- 9.5 Costs incurred in connection with school chapels are not covered by PfS grant or LA contribution. The Governing Body is required to notify the Diocesan Department for Finance and Property if
- a) any part of the school is ineligible for grant or contribution entitlement from the PfS and/or LA
  - b) change of use renders any part of the school ineligible for such grant or contribution entitlement

as an additional premium may be required. It is important for the Governing Body to determine areas of school building referred to in a) or b). Advice is available from the Diocesan Department for Finance and Property (see appendix E).

## BUILDING WORK

- 9.6 Automatic insurance cover is provided for contracts valued at £10,000 or less (including fees and excluding VAT). The Governing Body must notify CCIA of contracts exceeding £10,000 (including fees and excluding VAT) no less than 14 days in advance of commencement of the contract to arrange additional cover.
- 9.7 If the Governing Body provides the Diocesan Department for Finance and Property with the following information
- value of the let contract and fees (net of VAT); and
  - the name and address of principal contractor,

the Diocesan Department for Finance and Property will arrange the insurance on their behalf.

- 9.8 CCIA will provide details of the procedures for contracts of a value exceeding £500,000 as special insurance conditions apply.

## LEGAL LIABILITY

- 9.9 Insurance is provided to protect the Governing Body and Diocesan Trustees against claims arising from accidents to the public, pupils and independent groups, e.g. youth clubs, scout and guide groups, who use the school premises. This also covers claims from accidents arising out of any non-curricular activity taking place at the school. Action must always be taken on items of concern raised by the teacher and governor safety officers.

- 9.10 The Governing Body and Diocesan Trustees are protected against claims arising from accidents to employees, where no statutory indemnity is available from the LA.
- 9.11 All school association activities are provided with public liability insurance. Events likely to involve hazardous pursuits must be notified to CCIA at least 14 days in advance to determine whether they are covered, and obtain if necessary additional insurance cover.
- 9.12 Independent organisations who use school premises, e.g. youth clubs, scout or guide groups, must arrange their own public liability cover relative to their own activities. This information must be included in the Governing Body's lettings agreement.

#### LEGAL EXPENSES COVER

- 9.13 In the event no protection is available from the LA, in the specific circumstances of the Governing Body as employer, cover is provided to enable the Governing Body (employer) to defend, dispute or pursue
- a) claims by any employee for unfair and wrongful dismissal
  - b) claims by any employee, or former employee, relating to his or her contract of employment
  - c) industrial tribunal compensation awards
  - d) civil proceedings brought under the Data Protection Act 1994
  - e) claims against any employee, or former employee, who is believed to be in breach of a restrictive covenant contained in his or her contract of employment
  - f) legal costs necessarily incurred in the Education Act appeals process.

#### LOCAL AUTHORITY (LA) RESPONSIBILITIES

- 9.14 It is strongly recommended that the Governing Body make contact with the insurers as soon as they become aware that legal representation may be necessary.
- 9.15 Apportionment of responsibility for incurring expenditure in relation to property damage and of the consequent procedure for making insurance claims is not

always clear cut. When any doubts exist, governing bodies are advised to consult the Diocesan Department for Finance and Property.

- 9.16 It is the Diocesan Trustees' view that, in this connection, the sole insurance responsibility of the Governing Body of a VA school should be to place cover to meet the cost of the 10% liability in respect of school buildings. The probable exception is public liability insurance to be taken out when school premises are used outside school hours by groups when so permitted (see also paragraph 9.12).
- 9.17 The LA should arrange all other insurance under its duty to "maintain". The cost of cover for these other insurances should be delegated in the school's LMS budget.
- 9.18 Guidance and information on all insurance matters can be sought from the Diocesan Department for Finance and Property (see appendix E).

## **DOP C10**

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### **SCHOOL ASSOCIATIONS**

- 10.1 Many schools have a school association. These are formed by parents and others to assist with the improvement of educational provision at their children's school.
- 10.2 There is still, however, no legal right for parents to have such an association. The consent of the Governing Body is required before the association can be formed. The Governing Body will require a copy of the constitution and rules. School associations may join the National Confederation of Parent Teacher Associations (NCPTA) which has 11,500 member associations in England and Wales representing over 9 million parents. The NCPTA is a registered charity, number 1072833, details can be obtained from the register of charities maintained by the Charity Commission ([www.charity-commission.gov.uk](http://www.charity-commission.gov.uk)).
- 10.3 Many school associations are organised on an informal basis but most are charities created when money is donated in response to an appeal for charitable purposes. It is important to appreciate that a charity can be created even though no formal trust deed or constitution has been drawn up.
- 10.4 The Charities Act 1993 requires the trustees of all charities with a gross income in its financial year in excess of £5000 to apply to register their charity with the Charity Commission. However, if a school association is administered by or on behalf of the VA school it may be treated as part of the VA school and, provided the VA school's total gross charitable income does not exceed £100,000, is currently excepted from registration.
- 10.5 If members of a school association wish to retain control of their association, in particular its finances, and its income in any financial year is, or is likely to, exceed £5000, then an application must be made to register the school association as a charity. Those members of the school association who have the general control and management of its administration, usually a committee, will be the charity trustees whose duty it is to apply for registration. A registration information pack may be obtained from the Charity Commission.
- 10.6 A school association which is registered as a charity and has a gross income in its last financial year exceeding £10,000 must state legibly that it is a registered charity on certain documents including fund-raising literature, receipts, invoices and cheques. Any person who issues documents or authorises the issue of documents which should state the registered charity status without doing so commits a criminal offence punishable by a fine.

- 10.7 Charity trustees must prepare an annual report defining their charity's activities during the year and such other matters as may be prescribed by the regulations. If the charity's gross income or total expenditure exceeds £10,000 in any financial year, the report, together with the accounts attached to it, must be submitted to the Charity Commission within 10 months of the end of the financial year. Other charities must keep their reports for at least 6 years and must send them to the Charity Commission upon request.
- 10.8 Charity trustees must prepare and submit, for each financial year, a detailed statement of accounts. If the charity's gross income or expenditure exceeds £10,000 for the year, the accounts must be independently examined. The books and statements of account must be kept for 6 years. The public has a statutory right to obtain copies of a charity's latest set of accounts on payment of a reasonable fee.
- 10.9 As an 'unincorporated association', a school association has no legal separate identity apart from the members of which it is composed. It exists for and by its members. The individual members of the committee enter into obligations and liabilities in their own name on behalf of the members of the school association. In circumstances where property is acquired, legal title to the property acquired by the school association must be held in the name of Diocesan Trustees on trust for the charitable purposes of the school association.

## **DOP C11**

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### **USE OF SCHOOL PREMISES FOR EXTENDED SERVICES**

- 11.1 The Government has set out a core offer of services that all schools should be offering in partnership with local authorities and local providers by 2010. The services do not necessarily have to be provided on the school site or by teachers. Schools developing extended services will need to develop a multi-agency approach to children's services through closer collaboration between other schools, social services, healthcare professionals and the police.
- 11.2 In a Voluntary Aided school the Governing Body controls the use of school premises both inside and outside school hours. Governing Bodies are able to extend the use of school premises. However, what can be provided in a school will depend to a great extent on the space available and the scope for adapting the use of the premises. Grant funding specifically targeted for such initiatives may be made available through the local authority.
- 11.3 Alterations to school premises which affect the size and/or age range of the 'school' are governed by regulations. These normally require consultation and agreed funding prior to the publication of statutory notices. Such alterations are school provision specific rather than for the provision of extended services.
- 11.4 Governing Bodies may use delegated budgets only for statutorily established provision. For example if a primary school is statutorily established as a school for children aged 4 – 11 years old, the Governing Body may use the delegated budget for children aged 4+ years but not for any pre-school children regardless of whether the Governing Body manages the pre-school or simply 'lets' the premises to a pre-school. Where a school is statutorily established for children aged 3 – 11 years, the Governing Body is able to use its delegated budget for children aged 3+ years. In other words for pupils to benefit from the delegated budget they must be on the roll of the school.
- 11.5 Since in most cases the land used or occupied by the school is held on trust by the Diocesan Trustees or in a number of cases by the trustees of a Religious Order, Governing Body decisions on the use of the land must ensure that any provision in the form of services and activities are not contrary to canon law and the teachings of the Catholic Church.
- 11.6 Any proposal to provide a service must be compatible with the terms of the trust under which the school's land is held. Any such proposal should be referred to the Diocesan Department for Schools and the relevant trustees and in the case of the Diocesan Trustees, the Diocesan Department for Finance and Property.

- 11.7 In extending the range of services and activities Governing Bodies will need to be clear about the nature of their responsibility and arrangements needed to manage the additional service or activity. For example, the Governing Body may have direct responsibility for a service, such as a pre-school, and therefore employ additional staff, or they may 'let' the premises to a pre-school. However, any proposal to enter into a tenancy relationship must be referred to the Diocesan Department for Finance and Property or the Religious Order as appropriate.

*Further guidance on early years and childcare provision, pre-schools, extended services, admissions and alterations to schools is available from the , Diocesan Department for Schools.*

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## **DOP C12**

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### **APPENDICES**

#### **A SCHOOL PROJECT FORMS**

These may be obtained by email in live Excel format from the Diocesan Department for Finance and Property.

SP1 – Application in principle for capital project

SP2 – Application for approval to let contract

SP3 – Notification of project completion

SP4 – not used

SP5 – Authorisation of invoices for payment

SP6 – Authorisation of additional project costs

#### **B PFS FORMS**

These should now be downloaded directly from

<http://www.teachernet.gov.uk/management/resourcesfinanceandbuilding/funding/voluntaryaidedschools/>

If internet access is unavailable, forms can be obtained from Prolog on telephone number 0845 6022260.


#### **C CDM REGULATIONS**


#### **D VALUE ADDED TAX**


#### **E USEFUL CONTACT NAMES, ADDRESSES AND TELEPHONE NUMBERS**

#### **F SAMPLE LETTER OF APPOINTMENT FOR DIOCESAN TRUSTEES TO ACT AS AGENT FOR GOVERNING BODIES ON SCHOOL PROJECT CONTRACTS EXCEEDING £100,000**

#### **G GIFT AID SAMPLE FORM AND NOTES**

		<h1 style="margin: 0;">DIOCESE OF PORTSMOUTH</h1>				<h2 style="margin: 0;">[SP1]</h2>
		<h1 style="margin: 0;">APPLICATION IN PRINCIPLE FOR CAPITAL PROJECT</h1>				
LEA/SCHOOL CODE		SCHOOL				
ADDRESS						
PROJECT						
DESIRED START DATE		DESIRED COMPLETION DATE				
PLANNED COST				Cost	VAT	Total
Building Works						£
Professional costs. (Architect, Legal, etc.)						£
Other costs.						£
Contingencies.						£
TOTAL						£
PROPOSED FUNDING		DFC 100% figure				£
		LCVAP 100% figure				£
		TCF 100% figure				£
		Sub-Total DfES/ Governors Grant Aided				£
		DfES/Governors 90%			£	
		GOVERNORS 10%		paid from Building Fund	£	
				paid from own resources	£	
		Total DfES/ Governors Grant Aided				£
		Local Authority				£
		Other non-grant aided				£
		GRAND TOTAL				£
						Y/N
IS THE PROJECT LIKELY TO EXTEND THE GROSS FLOOR AREA OF SCHOOL?						
DO YOU EXPECT TO APPLY FOR PLANNING CONSENT?						
DO YOU EXPECT TO APPLY FOR BUILDING REGULATION CONSENT?						
WILL YOU REQUIRE PROJECT INSURANCE?						
DO YOU REQUIRE AN INITIAL FEE ALLOCATION TO ENABLE CONTRACT?						
Approved in Principle by Department for Finance & Property					Diocesan Project No	
Signed.....						
Date.....				Please quote on all future correspondence		

		<h1 style="margin: 0;">DIOCESE OF PORTSMOUTH [SP2]</h1> <h2 style="margin: 0;">APPLICATION FOR APPROVAL TO LET CONTRACT</h2>			
		DIOCESAN PROJ NO		SCHOOL	
ADDRESS					
PROJECT					
PLANNED START DATE			DURATION OF PROJECT		
CONFIRMED COST			Cost	VAT	Total
Building Works					£
Professional costs. (Architect, Legal, etc.)					£
Other costs.					£
Contingencies.					£
TOTAL					£
CONFIRMED FUNDING		DFC 100% figure			£
		LCVAP 100% figure (please attach DfES VA/App)			£
		TCF 100% figure (please attach DfES VA/App)			£
		Sub-Total DfES/ Governors Grant Aided			£
		DfES/Governors 90%			£
		GOVERNORS 10% paid from Building Fund			£
		paid from own resources			£
		Total DfES/ Governors Grant Aided			£
		Local Authority			£
		Other non-grant aided			£
		GRAND TOTAL			£
The following person has been appointed by the Governing Body as Project Manager					
(Please complete in Block Capitals)					
Name:.....					
Address:.....					
.....					
Phone:..... Email:.....					
Please attach tender report and priced schedule of work, for construction projects please add plans [ ], planning consent [ ] bldg reg approval [ ], and where there are significant changes in floor area, Dept for Schools approval [ ] (as applicable).					
Approval to let contract under 100K			Approval to let contract over 100K		
Department for Finance & Property			Diocesan Trustee		
Name.....			Name.....		
Signed.....			Signed.....		
Date.....			Date.....		

	<h1 style="margin: 0;">DIOCESE OF PORTSMOUTH</h1> <h1 style="margin: 0;">NOTIFICATION OF PROJECT</h1> <h1 style="margin: 0;">COMPLETION</h1>	[SP3]
DIOCESAN PROJ NO	SCHOOL	
ADDRESS		
PROJECT		
DATE COMPLETION DUE		
DATE OF COMPLETION CERTIFICATE		
END OF DEFECTS LIABILITY		
<b>FINAL COST</b>		<b>Cost      VAT      Total</b>
Building Works		£
Professional costs. (Architect, Legal, etc.)		£
Other costs.		£
<b>TOTAL</b>		<b>£</b>
		<b>Cost      VAT      Total</b>
<b>APPROVED PROJECT COST as SP2</b>		£      £      £
<b>APPROVED ADDITIONAL COSTS as SP6</b>		£      £      £
<b>TOTAL APPROVED COSTS</b>		<b>£      £      £</b>
<b>I certify that:</b>		
VAT has been paid at the appropriate rate		
The works commissioned comply with statute		
The work (incl any defect rectification) has been completed		
All post contract certificates/maintenance manuals have been presented to the school		
All invoices have been submitted		
<b>Signed by Project Manager</b>		<b>Signed by Chair of Governing Body</b>
Name.....		Name.....
Signed.....		Signed.....
Date.....		Date.....

**SP4 – not used**



# DIOCESE OF PORTSMOUTH [SP5] AUTHORISATION OF INVOICES FOR PAYMENT

<b>DIOCESAN PROJ NO</b>	<b>SCHOOL</b>		
-------------------------	---------------	--	--

<b>ADDRESS</b>			
----------------	--	--	--

<b>PROJECT</b>			
----------------	--	--	--

**Payments on Contract**    First/Single     Interim     Final     (please tick where appropriate)

Please pay the attached invoices as detailed below, as soon as possible, and note that the formal receipts must be sent to the Project Manager. These will be sent to the DiES no later than the final claim for grant on the project.

**A. PAYMENT REQUESTS**

	This Account			Amounts Paid Previously £	Total Billed to Date £
	Net Costs £	VAT thereon £	Total Cost £		
Contract Works					
Fees					
Other					
<b>TOTAL</b>					

**B. CLAIM STATUS**

	This Claim £	Previously Claimed £	Total Claim Due To date £
LEA (100% if Known)			
DiES			
Other Contributions from			
Diocesan Building Fund (10%)			
<b>TOTAL</b>	£		

<b>Authorised by Project Manager for &amp; on behalf of the Governing Body (excl own fees)</b>	<b>The Project Manager's fees must be authorised by the Chair of Governors</b>
Name.....	Name.....
Signed.....	Signed.....
Date.....	Date.....



# DIOCESE OF PORTSMOUTH

## [SP6]

### AUTHORISATION OF ADDITIONAL PROJECT COSTS

DIOCESAN PROJ NO		SCHOOL				
ADDRESS						
PROJECT						
We wish to notify you that significant additional costs will be incurred on this Project ( details attached)						
			Approved cost (£) GROSS	Extra Cost (£) NET	VAT (£)	Total Cost (£)
Contractor						
Professional Fees						
Other						
TOTAL						
These will be funded as follows:						
				Initial Application	Additional cost	Total Cost (£)
Devolved Formula Capital						
LCVAP/TCF						
10% Building Fund Contribution on DfES money						
Local Authority (incl school LMS budget)						
Other (please specify.....)						
<b>Grand Total</b>						
<i>Please note that if the revised total now exceeds 100K, the approval of the Trustees will be required, please attach copy authorised SP2</i>						
Project Manager.....			Date.....			
( for and on behalf of the Governing Body )						
<b>Authorisation of additional costs</b> Department for Finance & Property			<b>Authorisation of additional costs</b> Diocesan Trustee			
Name.....			Name.....			
Signed.....			Signed.....			
Date.....			Date.....			

## **C The Construction (Design and Management) Regulations 2007 (CDM 2007)**

1. The government introduced the initial CDM Regulations in 1994 because of the poor health and safety record in the construction industry. The CDM 2007 Regulations revise and bring together the CDM Regulations 1994 and the Construction (Health Safety and Welfare) Regulations 1996 into a single regulatory package.
2. CDM 2007 places legal duties on virtually **everyone** involved in construction work.
3. On all projects clients (the Governing Body) will need to:
  - Check competence and resources of all designers, contractors and workers.
  - Ensure there are suitable management arrangements for the project welfare facilities
  - Allow sufficient time and resources for all stages of work.
  - Provide pre-construction information to designers and contractors
  - Provide pre-construction information to designers and contractors
4. [Where projects](#) last more than 30 days or involve 500 person days of construction work the client (the Governing Body) must also:
  - Appoint a CDM co-ordinator
  - Appoint a principal contractor
  - Make sure that construction work does not start unless a construction phase plan is in place and there are adequate welfare facilities on site
  - Provide information relating to the health and safety file to the CDM co-ordinator
  - Retain and provide access to the health and safety file

The address for the relevant HSE guidance is:  
<http://www.hse.gov.uk/construction/cdm.htm>

### **Further information**

The HSE website <http://www.hse.gov.uk/construction/cdm.htm>

**HSE leaflet INDG 411 - 'Want construction work done safely?' A quick guide for clients on the Construction (Design and Management) Regulations 2007 [PDF 166kb]**. The website address for this leaflet is

<http://www.hse.gov.uk/pubns/indg411.pdf>

This document is repeated at DOP B8.

## **D VALUE ADDED TAX**

1. The latest information provided by HMRC in December 2009 is;
  - Revenue and Customs Brief 39/09  
VAT: Changes to the application of the zero-rate to new buildings used for a relevant charitable or residential use
  - Revenue and Customs Brief 53/09  
VAT: Recovery by LAs under section 33 VAT Act 1994 in respect of VA schools
2. HMRC public notices and published guidance can be found at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)
3. In addition in July 2009 HMRC provided Guidance for Local Authorities and Voluntary Schools – VAT recovery under section 33 VAT Act 1994. This may be downloaded from the diocesan website.

## **E USEFUL CONTACT NAMES, ADDRESSES AND TELEPHONE NUMBERS**

### DIOCESAN OFFICES:

Diocesan Department for Schools  
Park Place Pastoral Centre  
Winchester Road  
Wickham  
FAREHAM  
PO17 5HA

*Tel: 01329 835363*

*Fax: 01329 835347*

Director of Schools: Rosemary Olivier MA FRSA FCMI

Department for Finance and Property  
St Edmund House  
Edinburgh Road  
PORTSMOUTH  
PO1 3QA

*Tel: 023 9282 5430*

*Fax: 023 9287 2424*

Secretary to the Diocesan Trustees: Reverend Mr Stephen Morgan BA MSt  
Property and Project Queries: Mrs Hilary Foley  
Account Queries: Mrs Eileen Brooks

PfS  
VA Team  
Mowden Hall  
Staindrop Road  
DARLINGTON DL3 9BG

*Tel: 01325 392196*

*Fax: 01325 392199*

### CATHOLIC CHURCH INSURANCE ASSOCIATION (CCIA)

Oakley House  
Mill Street  
Aylesbury  
Bucks. HP20 1BN

*Tel: 01296 422030*

*Fax: 01296 428049*

### CHARITY COMMISSION DIRECT

PO Box 1227  
Liverpool  
L69 3UG

*Tel: 0845 3000 218*

*Fax: 0151 7031 555*

**GIFT AID ENVELOPE PRINTING**

Lockie Envelopes Limited  
38 High Street  
GOLBORNE  
Nr Warrington WA3 3BG

*Tel: 01942 726146*  
*(Catalogue available)*

**HEALTH AND SAFETY EXECUTIVE (Head Office)**

1G Redgrave Court  
Merton Road  
Bootle  
Merseyside L20 7HS

*Tel: 0845 345 0055*

*Fax: 01256 404 100*

**HM REVENUE & CUSTOMS CHARITIES**

St John's House  
Merton Road  
Liverpool  
L75 1BB

*Tel: 0845 302 0203*

**NATIONAL CONFEDERATION OF PARENT/TEACHER ASSOCIATIONS (NCPTA)**

39 Shipbourne Road  
Tonbridge  
Kent TN10 3DS

*Tel: 01474 560618*

**PRE-SCHOOL LEARNING ALLIANCE (PSLA)**

(Pre-School Playgroups)  
National Centre  
The Fitzpatrick Building  
188 York Way  
LONDON N7 9AD

*Tel: 020 7697 2500*

*Fax: 020 7700 0319*

**F SAMPLE LETTER OF APPOINTMENT FOR DIOCESAN TRUSTEES TO ACT AS AGENT FOR GOVERNING BODIES ON SCHOOL PROJECT CONTRACTS EXCEEDING £100,000**

The Secretary to the Diocesan Trustees  
Portsmouth Roman Catholic Diocesan Trustees Registered  
Finance Office  
St Edmund House  
Edinburgh Road  
PORTSMOUTH  
PO1 3QA

(current date)

Dear Sir

BUILDING CONTRACT EXCEEDING £100,000

The enclosed Contract relates to (*give details of School Project*).

In view of the Contract Price exceeding £100,000, the Governing Body of the above School request that you, as Secretary to the Trustees, arrange for the Contract to be sealed on their behalf. The Governing Body, to the best of our knowledge, information and belief, confirm that the contract has been drawn up by their Advisers in accordance with the requirements of the Department for Education and Employment and Local Education Authority for the purposes of obtaining the grants and contributions they have undertaken to pay us.

We understand that the Contract documentation also requires the execution of Nominated Sub-Contractors' Agreements appointing the (*number*) Companies:

(*please list as applicable*)

The duly signed Contract and documentation is to be (*returned to/collected by.....*) upon receipt of your telephone call requesting collection.

Thank you for accepting this letter as our instruction for the Diocesan Trustees to act as Agent for the Governing Body.

Yours sincerely

Project Manager

(for and on behalf of the Governing Body)

**G GIFT AID****SAMPLE FORM AND NOTES**

NAME OF SCHOOL		TOWN	RECORD NO
School Code use only	<b>GIFT AID DECLARATION</b>		Governing Body
Donor details:			
Title: _____ Christian Name(s): _____ Surname: _____			
Address: _____			
_____ Post Code: _____			YES/NO
Are you making donations to any other school in the Diocese of Portsmouth?			
<b>I want the school to treat all donations I have made since 6 April 2000, and all donations I make from the date of this declaration until I notify you otherwise, as gift aid donations.</b>			
Signed:		Date:	

**NOTES:**

1. If your declaration covers donations you may make in the future:  
Please notify the school if you change your name or address while the declaration is still in force  
You can cancel the declaration at any time by notifying the Governing Body – it will then not apply to donations you make on or after the date of cancellation, or such later date as you specify.
2. You must pay an amount of income tax and/or capital gains tax at least equal to the tax that the school reclaims on your donations in the tax year (currently 28p for each £1 you give).  
  
If in the future your circumstances change and you no longer pay sufficient tax on your income and capital gains to cover the tax that the school reclaims, you can cancel your declaration (see note 1).
4. If you pay tax at the higher rate, you can claim further tax relief in your Self Assessment tax return.
5. If you are unsure whether your donations qualify for gift aid tax relief, ask the Governing Body. Or you can obtain further information about giving to charity through gift aid at [www.hmrc.gov.uk/individuals/giving/gift-aid.htm](http://www.hmrc.gov.uk/individuals/giving/gift-aid.htm).