**14. CHARGING POLICY**

**CHARGING AND REMISSIONS POLICY**

GENERAL PRINCIPLES

The Trust is committed to the general principle of free education and recognises the valuable contribution that a wide range of activities, including school visits, residential experiences and clubs, can make towards all aspects of pupils’ education. The Trust would accordingly wish to promote and provide as far as possible such activities as part of a broad and balanced curriculum for the benefit of pupils of the school.

LABs are required to follow the Trust’s charging policy.

***Policy attached as Appendix 4***

**14.1 PAYMENTS TO INDIVIDUALS**

The school has a responsibility for ensuring that all payments to individuals are subject to tax and national insurance deductions where appropriate, in accordance with IR35 regulations. In order to achieve this, the following guidelines should be followed:

* An assessment must be made and retained, using HMRC’s Check Employment Status for Tax t(CEST) tool as to whether the individual is providing a contract of services (i.e. employed) or a contract for services (i.e. self-employed in line with IR35)If considered to be a contract of service, the individual shall be set up as an employee of the school before receiving payment through the payroll.
* Where an individual seeks payment from the school for a contract for services, this must be in the form of an invoice.

Careful attention should be paid to repetitive payments to individuals.

**14.2 RECEIVING INCOME**

Income generated by the school will be received by finance or administration staff from a number of sources. All income shall:

* be paid into the school’s official bank account without delay or deduction
* be banked prior to any school closure exceeding twenty-four hours
* be collected in advance of service delivery wherever possible
* be acknowledged by official receipts and accounted for without delay, with all such receipts held securely to prevent misuse
* be identified by means of any appropriate accountancy code
* not be used to discharge expenditure

Where income is to be collected after the service has been provided, an official invoice shall be issued and submitted without delay, to the debtor.

All income shall be held securely until banked and shall be acknowledged in writing when transferred from one person to another.

All payments banked shall be by means of an official bank paying-in book, separately identifying cash,

The school shall determine a maximum amount of income to be held securely in line with guidance by the Trust Audit and Risk committee. The school shall not exceed the agreed limit.