



This Policy has been adopted and approved by Gippeswyk Community Educational Trust and is to be used by all members of the Trust.

VAT POLICY	
Approved by GCET	22.3.2024
Date of next Review	Spring Term 2024-2025 (Reviewed Annually)
Responsible Officer	Trust CFO – Mrs T Goodchild
Policy Number	TF10

Definition of a Parent

- All biological parents, whether they are married or not.
- Any person who, although not a biological parent, has parental responsibility for a child or young person - this could be an adoptive parent, a step-parent, guardian or other relative
- Any person who, although not a biological parent and does not have parental responsibility, has care of a child or young person.

A person typically has care of a child or young person if they are the person with whom the child lives, either full or part time and who looks after the child, irrespective of what their biological or legal relationship is with the child.

Gippeswyk Community Educational Trust is not registered for VAT purposes as business activity is not expected to exceed £85,000 per annum.

VAT 126 claims are made to the HMRC monthly.

INCOME

The following sources of taxable business income have been identified:

- External reprographics
- Dance Show, Drama Production & Musical Soiree Non-Duty Staff & Visitors Catering
- Commissions re photos//library sales/IT recycling
- Uniform sales
- Sports Centre cafe income
- Hire of sports facilities to be used for “business” purposes

The hire of sports facilities applies where the area being hired contains sports facilities regardless of whether the facilities are actually used by the hirer. Therefore, this does not apply to the hire of main

hall/classrooms/6th Form area as there are no sporting facilities in these areas. These hires are therefore exempt. Individual/club/group hire of sports facilities is also exempt from VAT.

Taxable business income is monitored for the VAT registration threshold on a rolling 12-month basis.

EXPENSES

Copleston High School

Sports Centre

No VAT claimed on anything relating to the Cafe area.

VAT claim restricted on Sports Centre specific expenses, e.g., repairs etc, to reflect public usage. VAT claimed on the school %, based on opening times for school & public access as follows:

Areas	School %	Sports Centre %
Sports Hall	44	56
B Gym	44	56
Dance Studio	38	62
Activity Studio	38	62
3G Pitch	38	62
Netball/Tennis Courts	38	62
Grass Pitches	62	38
Basketball Hoops	38	62

VAT claim restricted on energy bills to reflect public usage of Sports Centre, using an income-based method, as agreed with our auditors -McIntyre Hudson, as follows:

2022-23 Budgeted Letting Income/2022-23 GAG

$140,000/10,794,319 = 1.3\%$

Rose Hill Primary and Britannia Primary

Both academies have minimal lettings to local clubs and charities therefore no apportionment rate is required.