

# THE BURSAR'S REVIEW

Autumn 2024

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## VAT ON FEES – WHERE DO WE GO FROM HERE?

- THE IMPACT OF POLITICAL CHANGE ON STAFF, SAFEGUARDING, PUPILS AND PARENTS
- EMPLOYMENT LAW NEWS AND POTENTIAL EFFECTS ON YOUR WORKFORCE PLANNING



Don't miss our special strategic risk section included with this issue  
(starting on page 20)

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A business of Marsh McLennan

# Welcome to the Autumn issue

...from ISBA's chief executive, David Woodgate.

**You certainly don't need me to spell out the challenges facing schools at the moment, especially when you are all dealing day in and day out with the forces of change buffeting our sector. One of the twists and turns was the rather sudden news that VAT on fees would be implemented in January 2025 when there had been a reasonable assumption that VAT would not come in until September 2025 at the start of the new academic year or, as a central planning point, from April – the start of the financial year.**

At the time of writing, we do not expect VAT registration of independent schools to be possible until 30 October 2024 which is when this magazine will land on your desk. With Christmas intervening, this means members will only have around six weeks to implement the VAT change. On page 8 you can read about the work ISBA has been doing to assist member schools with this issue and the detailed support we will be providing going forward.

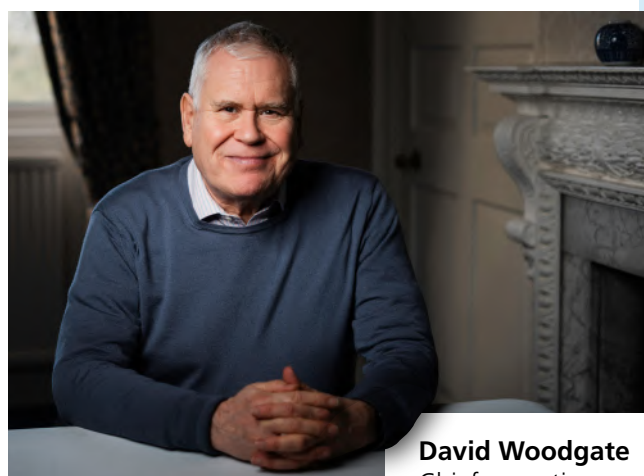
There is no doubt that our sector stands at a crossroads, facing multiple and interconnected challenges: it is not only VAT but also the removal of charitable reliefs, rising costs, political pressures, increased competition, changing expectations and public perceptions which are all reshaping the landscape. To thrive in this new environment, our schools must adapt, innovate and demonstrate their value in a rapidly changing world. To do this will require a robust yet agile and adaptable business strategy and, in this issue of the Bursar's Review, we have included a section dedicated to just that.

Titled 'strategic risk', on page 20, Paul Giness and Don Beattie of the Beattie Partnership provide a detailed update on the removal of charitable reliefs and, on page 28, Philip Watkins of FRP Advisory discusses the key warning signs of financial distress in schools. A number of employment law revisions have been put forward by

the new Labour Government and Oliver Daniels of HCR Law explores the likely impact of these on page 34. On page 42 Michelle Pearson of Pearson Webb Consulting explains how good health and safety management requires a clear strategy and provides some tips on how to get started and, on page 48, Maria Strauss of Farrer & Co takes us through the impact of political change on staff, safeguarding, pupils and parents – not forgetting the importance of wellbeing. In such challenging times this last point cannot be overstated: please remember that ISBA's advice and guidance team is here to support you and your teams.

Whenever you would like to get in touch with us please email: [advicetISBA@theisba.org.uk](mailto:advicetISBA@theisba.org.uk) or call us on **01256 330369**.

Best wishes



**David Woodgate**  
Chief executive

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SCHOOLS' BURSARS  
ASSOCIATION

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# AUTUMN 2024



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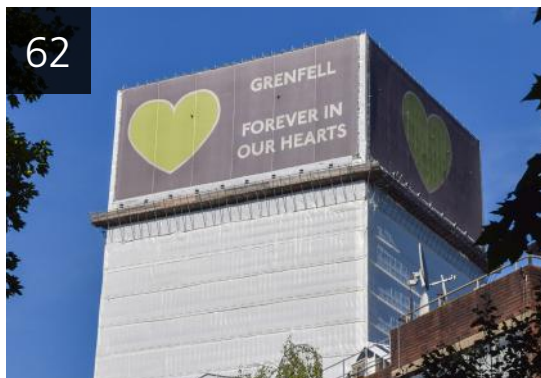
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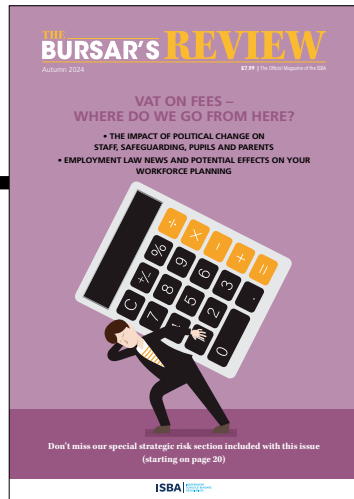
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# TOP TIPS

Out of all the articles in this issue of the Bursar's Review, we have flagged up some of the most critical topics for you to think about:

- 12 The case for climate action**
  - Climate action can be seen as a once-in-a-generation opportunity
  - A climate action plan can be phased to align with planned maintenance and other necessary capital works programmes
- 20 Removal of tax reliefs for independent schools**
  - VAT will be payable on independent school fees from the term commencing January 2025
  - The removal of the 80 percent charitable mandatory relief from independent schools is intended to be effective from April 2025 'subject to Parliamentary process'
- 28 The warning signs of financial stress in schools**
  - Lower levels of enrolment in the early years will inevitably feed through and it can be very difficult to turn this trend around
  - Once word gets out that more bursaries are being given, there's a danger a precedent is set that will be difficult to undo
- 34 Employment law under the new Labour Government**
  - The Bill includes provisions aimed at strengthening trade union rights
  - Labour plan to outlaw 'exploitative' zero-hours contracts
- 42 Failing to plan for health and safety could set you up for failure**
  - The consequences of failing to manage H&S effectively are potentially huge
  - For H&S management to be effective, staff need to understand their roles and responsibilities and be competent to perform their duties safely
- 48 The impact of political change: staff, safeguarding, pupils and parents**
  - Boost staff morale to give a sense of working together
  - Ensure line managers are adequately trained to recognise the signs of poor mental health and have the confidence to take appropriate action
- 52 How a nursery can help your school to thrive**
  - A bigger school will offer better resilience in the current climate
  - A nursery within a school can make the school's overall offer more attractive
- 58 Recycling law changes in England**
  - Identify avoidable and currently non-recyclable waste that should be targeted as part of a longer-term waste strategy
  - Review bins across the site to determine hotspots for food waste and recyclables
- 62 A culture change in building safety – what you need to know about the Building Safety Act 2022**
  - For breaches and non-compliance there is now personal as well as corporate responsibility
  - All duty holders have a mutual obligation to help each other to meet their duties
- 68 Broadening your school's appeal through smart use of your campus**
  - Landscape design can transform an unloved patch of crumbling tarmac into a welcoming social space
  - Adaptability is the only sustainable way to build
- 76 Crisis communications**
  - A crisis communications plan is essential to minimise the danger caused by lack of information, rumour and 'fake news'
  - The plan and manual should cover who will draft a script for switchboard staff to use when they answer incoming calls
- 78 The hidden value of raising your school's cleaning standards**
  - Dirt causes a psychological reaction
  - A clean environment requires less work
- 84 Cybersecurity is more than a technical challenge**
  - People are generally poor at detecting deception and manipulation efforts
  - The potential costs of a successful cyberattack far outweigh the investment in an effective solution
- 90 The benefits of weekly boarding**
  - Parents can be fully present in business mode during the working week and at the weekend, they can be fully present for family
  - Spending time outside of school with friends face-to-face, is an important part of growing in social confidence

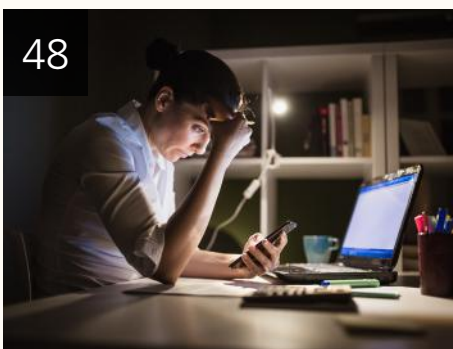


**VAT on fees – where do we go from here?**  
 The Government's announcement of its intention to implement VAT from 1 January 2025 and to abolish mandatory business rate relief from April has been a surprise to the sector. The driver is undoubtedly the desire to generate tax revenue as soon as possible, but it is a measure that takes no account of the unnecessary disruption to all stakeholders in our schools, and it is one that creates logistical difficulties and complexities in this compressed timescale. Page 8



## SPECIAL SECTION ON STRATEGIC RISK MANAGEMENT FOR INDEPENDENT SCHOOLS:

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- 42 FAILING TO PLAN FOR HEALTH AND SAFETY COULD SET YOU UP FOR FAILURE
- 48 THE IMPACT OF POLITICAL CHANGE: STAFF, SAFEGUARDING, PUPILS AND PARENTS





# Defence Employer Recognition Scheme bronze award for ISBA

As reported in the Summer 2024 issue of the Bursar's Review, Neil Cufley, our then ISBA board Chair and former soldier, signed the Armed Forces Covenant at the 2024 ISBA conference last May.

The two key principles of the Covenant recognise that those who have served in the military should face no disadvantage compared to other citizens in the provision of public and commercial services and that special consideration is appropriate, especially for those who have given most, such as the injured and the bereaved.

Now, ISBA has joined the Defence Employer Recognition Scheme (ERS) at bronze level. ERS recognises employer organisations that pledge, demonstrate or advocate support to defence and the armed forces community and align their values with the Armed Forces Covenant.



## New research<sup>1</sup> from insurer, Ecclesiastical, reveals investments in new independent school buildings remains at an all-time high

The survey of 250 UK independent school leaders discovered four in five (81 percent) independent schools are constructing or planning to construct new buildings (83 percent in 2021)<sup>2</sup>, of which one in five (19 percent) said construction is currently taking place, while half (47 percent) will have new buildings constructed within the next one to five years and 15 percent plan to construct new buildings in more than five years' time.

Improving the energy efficiency and sustainability of school estates is a top priority for the independent education sector. The survey found the most popular investments independent schools are making within the next year are increasing insulation (18 percent) and installing electric vehicle charging points (16 percent).

Looking ahead to the next one to two years, independent schools are planning to invest in buildings using modern methods of construction (27 percent), solar PV to battery storage (26 percent), buildings constructed from sustainable materials (26 percent) and smart building management systems (26 percent).

In the medium term, installing triple glazing (28 percent) and using a renewable energy supplier (27 percent) are the top investments independent schools plan to make within three to four years.

<sup>1</sup> The survey was commissioned by Ecclesiastical Insurance and conducted by OnePoll with 250 UK independent school leaders (including bursars, head teachers, deputy head teachers, heads of departments) 8-14 February 2024.

<sup>2</sup> The survey was commissioned by Ecclesiastical Insurance and conducted by OnePoll with 275 UK head teachers, bursars and governors from 3-15 September 2021. 107 were from independent schools.

## Four alumni of Ballard School are 2024 Olympians – including two medal winners



Olympian Emma Wilson at Ballard School in 2020

### Four former pupils of Ballard School in New Milton competed at the Olympic Games in Paris – with two coming home with Olympic medals.

Rower Matt Aldridge won bronze in the men's coxless fours. Emma Wilson won her second Olympic windsurfing bronze in the iQFoil class following her success in this event at the Tokyo 2020 Games.

Sailor Hannah Snellgrove's Olympic debut saw her competing in the ILCA class, winning two races and ultimately finishing in 12th place. While Tim Nurse, who was on the team GB hockey team initially as a sub, played in the pool stage match against Germany – and so is now officially an Olympian.

As well as the four Olympians, Ballard School is proud to count among its alumni a gold-medal winning paralympic swimmer Mikey Jones MBE, who won gold at the Rio games.



Olympic hockey player Tim Nurse



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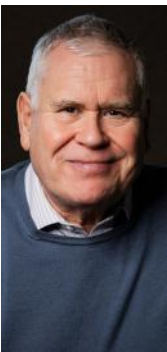
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# VAT on fees – where do we go from here?

The Government's announcement of its intention to implement VAT from 1 January 2025 and to abolish mandatory business rate relief from April has been a surprise to the sector. In this article, *David Woodgate*, chief executive at ISBA, emphasises that ISBA is doing all it possibly can to defer the implementation date and, in the meantime, will continue to update members regularly as more information becomes available.



▲ David Woodgate, chief executive, ISBA

**There had been a reasonable expectation that VAT would not come in until September 2025 at the start of the new academic year or, as a central planning assumption, from April – the start of the financial year.**

The driver is undoubtedly the desire to generate tax revenue as soon as possible, but it is a measure that takes no account of the unnecessary disruption to all stakeholders in our schools, and it is one that creates logistical difficulties and complexities in this compressed timescale.

These complexities are magnified by numerous issues – including a fundamental one that VAT registration of independent schools is not possible until 30 October which, with Christmas intervening, only gives a window of around six weeks for everything to be put in place. We have challenged the ability of HMRC to deliver to this tight time frame and ISBA has been pushing for a deferment of the implementation date from January to September to give all parties a reasonable opportunity of being ready for these fundamental changes in the tax regime.

## ISBA support for schools

As members will know ISBA has been doing considerable work over the past two years with expert advisers to the sector regarding the tax and legal implications of VAT on fees. We first alerted schools in detail two years ago to the emerging policy and since then we have been working steadily, refining pragmatic advice to assist governing boards and senior leaders in schools to come to terms with the changes in taxation.

We have produced, and continue to produce, a series of webinars to educate school staff having surveyed the sector for their training requirements. This complements the wealth of constantly evolving guidance documents and templates for schools available in our reference library. Given the immense disruption a rushed January implementation will cause for parents and schools alike, we have been engaging with the appropriate agencies to try and get as much clarity as possible as soon as possible. ➔

Please see ISBA's latest webinars on ISBA TV here:  
<https://isba-referencelibrary.org.uk/ISBATelevision/Webinars>

Visit ISBA's reference library for guidance and templates you can download: <https://isba-referencelibrary.org.uk/ReferenceLibrary/ViewAll>

Read the FAQs from our recent VAT webinars here:  
<https://isba-referencelibrary.org.uk/ReferenceLibrary/ViewPolicy?policyID=3245>

Do let us know what further support we can give you, including board presentations, on current pressing issues.





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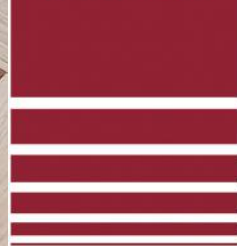
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ISBA, the ISC and other associations are continuing in constructive dialogue with ministers and civil servants to represent the interests of pupils, parents and our member schools (which includes staff in all roles in our schools) as they face up to these challenges. The association, together with ISC and HMC, has taken extensive legal advice on pertinent issues from a range of experts. We are carefully considering the best action to take in the light of advice received. We cannot share this publicly at this stage and much of our engagement work has inevitably to be done privately and not in the full glare of publicity. We know this is frustrating for our member schools but rest assured informed consideration is being given to the options available to us and we are engaging with relevant parties to the greatest extent possible.

This follows on from a legal letter drafted by lawyers acting on behalf of ISC, HMC and ISBA which was sent to the Government at the beginning of August. A formal response has now been received and we are considering its content. I cannot, however, hold out false expectations that it will greatly alter the dynamics of this issue.

This is part of a great deal of work that is being taken forward behind the scenes. For instance, we have shared the outputs from the ISBA VAT survey undertaken recently and thank you to all the schools who took the time to reply. This covers data from 1047 schools and gives a compelling narrative of the impact of this policy, particularly around identifying schools at an elevated risk of closure, and the effects on groups of pupils.

ISBA has attended two round tables with representatives from HMT, HMRC and the DfE following on from our initial meeting with the exchequer secretary (the Treasury Minister in charge of tax) the day after the announcement. The ISBA board is being kept informed and we are co-ordinating our responses with ISC and other associations.

As matters evolve, we will be regularly updating members. Please look out for our bulletins, webinars and reference library updates as well as dedicated emails. In the meantime, do let us know what further support we can give you, including board presentations, on current pressing issues. ◀

▼ ISBA has been pushing for a deferment of the implementation date from January to September to give all parties a reasonable opportunity of being ready for these fundamental changes in the tax regime

