Charging and Remissions Policy

Frequency of Review	Annual
Author	CFO
Approved by	Finance, Audit & Risk Committee (FARC) July 2025
Reviewed	June 2026
Date of Next Review	June 2027 (unless there is a material change)

Contents

---

1. Aims

Our Trust aims to:

- Have robust, clear processes in place for charging and remissions
- Clearly set out the types of activity that can be charged for and when charges will and will not be made
- Offer a range of activities and visits whilst minimising the financial barriers that may prevent some pupils from taking full advantage of these opportunities
- The Trust will ensure that the application of this policy does not disadvantage pupils with protected characteristics under the Equality Act 2010.

2. Legislation and guidance

This policy is based on advice from the Department for Education (DfE) on charging for school activities and the Education Act 1996, sections 449 to 462 of which set out the law on charging for school activities in England. Academies are required to comply with this Act through their funding agreements.

It's also based on guidance from the DfE on statutory policies for schools and academy trusts.

Where the Trust delivers funded early years provision, it will comply with the DfE Early Education and Childcare statutory guidance (effective April 2026), ensuring:

- No mandatory charges are applied to funded entitlement hours
- All additional charges (e.g. meals, consumables, enrichment) are optional and clearly itemised
- Information on charges is transparent and published in advance

This policy complies with our funding agreement and articles of association.

This policy will be published on the Trust and school websites and made available free of charge to parents on request.

3. Definitions

- **Charge**: a fee payable for specifically defined activities
- **Remission**: the cancellation of a charge which would normally be payable

4. Roles and responsibilities

4.1 The Board of Trustees

The Trust Board retains overall responsibility for:

- Approving the Charging and Remissions Policy
- Ensuring compliance with statutory and DfE requirements
- Monitoring Trust-wide implementation and impact

This responsibility is delegated to the Finance, Audit and Risk Committee (FARC).

4.2 The CFO (supported by the central finance team) is responsible for:

- Ensuring the policy reflects current legislation and DfE guidance
- Providing **financial oversight and assurance** over charging practices across the Trust
- Setting **Trust-wide financial principles**, including:
  - Full cost recovery
  - No profit / no subsidy rules
  - Income coding and financial reporting requirements
- Reviewing and approving **charging frameworks and high-value trip costing models** (where applicable)
- Monitoring income, debt, and remissions trends across schools
- Supporting audit and ensuring compliance with ESFA/academy trust handbook requirements
- Providing guidance, templates and training to schools

4.3 Headteachers

Headteachers are responsible for:

- Implementing the policy at school level
- Ensuring all charges:
    - Comply with legislation and Trust policy
    - Are communicated clearly to parents in advance
- Approving individual activities, trips, and charges
- Ensuring **no child is excluded** due to inability to pay
- Making decisions on **remissions (Category B cases)**
- Ensuring appropriate internal controls are in place
- Escalating any uncertainties to central finance

4.4 School Finance Staff and Admin Teams

School-based finance/admin staff are responsible for:

- Accurate costing of trips and activities
- Ensuring charges reflect **actual cost only**
- Administering billing, collection, and recording of income
- Maintaining audit trails for:
    - Cost calculations
    - Voluntary contributions
    - Remissions applied
- Liaising with central finance on queries or exceptions

The school will provide staff with appropriate training in relation to this policy and its implementation.

4.5 Staff

Staff are responsible for:

- Applying the policy consistently
- Ensuring voluntary contributions are presented appropriately
- Escalating uncertainties to leadership

4.6 Parents

Parents/carers are responsible for:

- Engaging with the school regarding charges
- Raising any concerns confidentially where affordability is an issue

5. Where charges cannot be made

Below we set out what we **cannot** charge for:

5.1 Education

- Admission applications
- Education provided during school hours (including the supply of any materials, books, instruments, or other equipment)
- Education provided outside school hours if it is part of:
  - The National Curriculum
  - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
  - Religious education
- Instrumental or vocal tuition, for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent
- Entry for a prescribed public examination if the pupil has been prepared for it at the school
- Examination re-sit(s) if the pupil is being prepared for the re-sit(s) at the school

5.2 Transport

- Transporting registered pupils to or from the school premises, where the local authority (LA) has a statutory obligation to provide transport
- Transporting registered pupils to other premises where the local governing body or local authority has arranged for pupils to be educated
- Transport that enables a pupil to meet an examination requirement when he or she has been prepared for that examination at the school
- Transport provided in connection with an educational visit

5.3 Residential visits

- Education provided on any visit that takes place during school hours
- Education provided on any visit that takes place outside school hours if it is part of:
  - The National Curriculum
  - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
  - Religious education
- Supply teachers, covering for teachers who are absent from school, accompanying pupils on a residential visit

6. Where charges can be made

Charges will reflect the actual cost of provision only and will not include any element of profit or cross-subsidy.

Below we set out what we **can** charge for:

6.1 Education

- Any materials, books, instruments, or equipment, where the child's parent wishes him or her to own them
- Optional extras (see section 6.2)
- Music and vocal tuition, in limited circumstances (see section 6.3)
- Certain early years provision
- Community facilities
- Examination re-sit(s) if the pupil is being prepared for the re-sit(s) at the school **and** the pupil fails, without good reason, to meet any examination requirement for a syllabus

6.2 Optional extras

We are able to charge for activities known as 'optional extras'. In these cases, schools can charge for providing materials, books, instruments, or equipment. The following are optional extras:

- Education provided outside of school time that is not part of:
    - The National Curriculum
    - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
    - Religious education
- Examination entry fee(s) if the registered pupil has not been prepared for the examination(s) at the school
- Transport (other than transport that is required to take the pupil to school or to other premises where the local authority or governing board has arranged for the pupil to be provided with education)
- Board and lodging for a pupil on a residential visit
- Extended day services offered to pupils (such as breakfast clubs, after-school clubs, tea, and supervised homework sessions)

When calculating the cost of optional extras, an amount may be included in relation to:

- Any materials, resources, books, instruments or equipment provided in connection with the optional extra
- The cost of buildings and accommodation
- Non-teaching staff
- Teaching staff engaged under contracts for services purely to provide an optional extra (including supply teachers engaged specifically to provide the optional extra)
- The cost, or an appropriate proportion of the costs, for teaching staff employed to provide tuition in playing a musical instrument, or vocal tuition, where the tuition is an optional extra

Any charge made in respect of individual pupils will not be greater than the actual cost of providing the optional extra activity, divided equally by the number of pupils participating.

Any charge will not include an element of subsidy for any other pupils who wish to take part in the activity but whose parents are unwilling or unable to pay the full charge.

In cases where a small proportion of the activity takes place during school hours, the charge cannot include the cost of alternative provision for those pupils who do not wish to participate.

Parental agreement is necessary for the provision of an optional extra which is to be charged for.

6.3 Music tuition

Schools can charge for vocal or instrumental tuition provided either individually or to groups of pupils, provided that the tuition is provided at the request of the pupil's parent.

Charges may not exceed the cost of the provision, including the cost of the staff giving the tuition.

Charges cannot be made:

- If the teaching is an essential part of the National Curriculum
- If the teaching is provided under the first access to the Key Stage 2 instrumental and vocal tuition programme
- For a pupil who is looked after by a local authority

6.4 Residential visits

We can charge for board and lodging on residential visits, but the charge must not exceed the actual cost.

7. Voluntary contributions

Separately from the matter of charging, headteachers may always seek voluntary contributions in order to offer a wide variety of experiences to pupils. Requests for voluntary contributions will make clear that there is no obligation to contribute and that a pupil's participation will not be dependent on payment.

If the activity cannot be funded without voluntary contributions the parents will be notified of this from the outset

- No child will be excluded from an activity because parents are unable to pay
- If insufficient contributions are raised, the trip or activity may have to be cancelled
- If a parent is unwilling or unable to pay their child will be given an equal chance to go on the visit.

8. Activities we charge for

The school will charge for the following activities:

- After-school clubs and holiday clubs. Charges may include a contribution towards staffing costs, operating costs, and resources.

9. Remissions

In order to remove financial barriers from disadvantaged pupils, the Trust has agreed that some activities and visits where charges can legally be made will be offered at no charge or a reduced charge to parents in particular circumstances. This section of the policy sets out the circumstances in which charges will be waived.

9.1 Families qualifying for remissions or help with charges

Criteria for qualification for remission are given below:

Category A
Parents who can prove they are in receipt of any of the following benefits will be exempt from paying the cost of board and lodging for residential visits:

- Income Support
- Income-based Jobseeker's Allowance
- Income-related Employment and Support Allowance
- Support under part VI of the Immigration and Asylum Act 1999
- The guaranteed element of Pension Credit
- Child Tax Credit – provided you're not also entitled to Working Tax Credit and have an annual gross income of no more than £16,190
- Working Tax Credit run-on – paid for 4 weeks after you stop qualifying for Working Tax Credit
- Universal Credit – if you apply on or after 1 April 2018, your household income must be less than £7,400 a year (after tax and not including any benefits you get)

Additional categories of parents/carers may claim help with some costs in the following circumstances:

Category B

- Families not in receipt of the benefits listed in Category A above, but who nonetheless feel unwilling or unable to pay due to financial constraints. Parents in this category should discuss their concerns about charges with the Headteacher. Decisions about remission will be made on a case-by-case basis.
- Examples of families in this category would include those families with more than two children incurring simultaneous charges for school activities.

Category C

- Circumstances that are not included in the categories above for which the Local Governing Body may deem to be a special case for consideration.
- Any remissions in this category must be reported to the CFO for reporting to FARC

10. Financial Controls

Schools must ensure that:

- All trips and activities are costed and approved in advance
- A break-even position is targeted
- Deficits are approved by Headteacher and reported to central finance
- Surpluses are minimal, reported to central finance, and managed in line with Trust financial procedures
- documented evidence of cost calculations and approvals for audit purposes are retained

Central finance will periodically review compliance across schools, including sampling trip costings, charges, and remissions.

11. Monitoring arrangements
Headteachers monitor charges and remissions and ensure these comply with this policy.

This policy will be reviewed by the Chief Finance Officer annually.

At every review, the policy will be approved by the Board of Trustees. This has been delegated to the FARC.