

**PE1531/B**

## **THE EDUCATIONAL INSTITUTE OF SCOTLAND**

### **INDEPENDENT SCHOOLS – CHARITABLE STATUS**

A resolution with similar content to the Petition received by the Scottish Parliament's Public Petitions Committee was approved by the EIS Annual General Meeting in June 2014 and a more developed paper was approved by EIS National Council in November 2014.

In brief, the paper provided some background to the independent sector in Scotland including particular reference to the existing Grant Aided Special Schools (GASS) which includes:

Corseford;  
Craighalbert;  
Donaldsons;  
East Park;  
Harmeny;  
Royal Blind School;  
Stanmore House.

All of the above schools charge fees (mostly paid by the relevant Local Authority) and receive direct grant funding from the Scottish Government. It is not clear whether the originator of this public petition (PE1531) intends that these schools would lose their charitable status or not. The EIS is unlikely to view these schools in the same context as other independent schools.

The Executive Committee and the Council of the EIS considered two potential policy routes to achieving the object of the resolution:

- (a) to persuade the Scottish Government and/or the Westminster Government to alter the HMRC Rules to prevent these independent schools from receiving the various tax breaks which charitable status attracts;
- (b) to persuade OSCR that the independent school sector does not meet the terms of the charity tests which the Commissioner has defined.

In the recent past OSCR has expressed concerns regarding the "Public Benefit" element of some independent schools and a major report from the office of the Scottish Charity Regulator is expected in early 2015 entitled "Review of Fee Charging Schools in Scotland". The EIS has, therefore, decided to await publication of this OSCR Report and to examine, in detail, its content with a view to deciding whether our policy objectives could be secured through direct dialogue with the Regulator. This would involve detailed consideration (taking external advice if necessary) on the extent to which the independent school sector:

- (a) does have charitable purposes set out in its aims, purposes or objectives;
- (b) does provide public benefit (does make a positive difference for the public) and that it does actually carry out its charitable objectives.

The EIS is mindful, also, of the employment rights and interests of teachers working in the private sector.

It is anticipated that a further policy paper will be presented to the EIS Executive Committee and Council around the spring of 2015.

Ken Wimbor  
Assistant Secretary