I would like to comment on Section 10:

The Barclay Review wishes to increase fairness and ensure a level playing field between the state maintained schools and the independent schools.

I wholeheartedly agree with that principle but it raises the following points:

State schools receive full VAT exemption whereas independent schools only receive partial exemption.

State school rates valuation is merely a paper-based exercise and operations in the school are not affected by any changes, if indeed there were any.

State schools are fully funded by central and council tax raised through taxation of every taxpayer but not distributed fairly.

Only 56 bodies (independent schools) out of 24,000 Scottish registered charities are subject to the public benefit test.

Independent school contribution to the National economy

It costs £6,500 per annum to educate a child in the state sector, this is a saving (conservatively) of over £65M per year to the Scottish government and in turn economy. This does not include the extra costs associated with class size, school buildings, infrastructure, extra teachers etc.

No mention is made of the public benefit of the Independent schools to the health of the Nation. Health and well being are the number one priority for this government and to help achieve this goal the sports facilities at Independent schools are often open to and used by the general public.

The Scottish Independent Schools, unlike the rest of the UK, have increased means tested applications threefold in recent years, a huge benefit to the country but no mention of this is anywhere in the report. A fivefold increase in rates would severely reduce the number of these admissions, which would be a huge indictment on the Scottish Government.

Conclusion

I support the Government aims of being a fair and inclusive country but believe applying non-domestic rates to the Independent school sector goes against this very principle.
If implemented, this would be passed on to the parents (tax payers) by way of an increase in fees. Apart from all the reasons mentioned above this would undoubtedly have the effect of a percentage of families being unable to afford these fees and they would return to the state sector. This would be a crying shame, as I believe we have an education system in Scotland, both State and Independent of which we should be roundly proud. The outcome would be that only the very wealthy would be able to afford the education and the rest would be made up of more foreign students. The balance at present is around 20% foreign children and whilst we are a welcoming country, it is important it is not at the cost of our own.

I read an article from the headmaster of Millfield School where he was advocating a 10% drop in fees as the phenomenal cost of fees was preventing the very people from attending the school that the original charter stated. Sadly if clause 10 of the NDR bill is passed this will have the very same effect in Scotland.

Thank you for taking the time to read my submission and please think very carefully before passing this piece of legislation.

Please feel free to contact me if you wish any further information

John Jeffrey