LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

CALL FOR VIEWS ON THE NON-DOMESTIC RATES (SCOTLAND) BILL

SUBMISSION FROM VIVIENNE KEY

I am writing in opposition to the proposed Bill, in particular Section 10.

It is evident that substantial rates increase for independent schools can only be funded by an increase in school fees, the sale of school assets, and/or a reduction in bursary places. I have noted that Scottish Government statistics indicate that educating a child in a Scottish state school costs an average £6,500 per year. Each child removed from an independent school due to increased rates will, therefore, be an additional cost of approximately £6,500 per year to the taxpayer. This scenario would also put further pressure on class sizes, school buildings, school catchment areas and teacher numbers; which in turn, would cost the taxpayer, yet again, more money.

This also begs the question as to why other types of charities are not being subjected to the same public benefit test. The Barclay Review suggested the exemption of certain types of independent schools, which would undoubtedly benefit some schools whilst leaving others struggling. This would create a two-tier sector, which sits under a single-tier regulatory body – potentially a confusing a system that could lead to public mistrust and lack of confidence, in both the sector and charity law.