LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

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

SUBMISSION FROM PEPSI GAUL

Each child removed from an independent school due to increased fees will be an additional cost to the taxpayer. Additional further pressure on class sizes, buildings, catchment areas and teacher number and recruitment. As a direct example, we could send our child to an oversubscribed local school with large class sizes or live in bustling ‘real-life’ Leith and travel to an independent school that can support our child’s ASD diagnosis.

The loss of 1 in 30 pupils from the independent sector – either to the state sector or boarding pupils locating elsewhere – would cost the Scottish taxpayer more than the entire rates increase proposed by the Bill. There is no reference of this at all in the Financial Memorandum.

Independent schools confer a public benefit test. These benefits have not been referenced in the review, consultation and subsequent draft legislation.

Independent Scottish schools provide affordable community based facilities that give local people the chance to take part in sporting activities contributing to the Scottish Government’s aim to cut physical inactivity in adults and teenagers by 15% by 2030. Despite this policy priority no consideration has been made of the impact of independent school sports facilities and their access by the wider community. By way of another direct example, ESMS provides facilities for local Lions Rugby teams – from P1 age and upwards – to anyone wishing to join. These facilities, together with volunteer coaches (from ESMS school parents) provide unrivalled opportunities for young children to play a sport so close to Scotland’s heart.

The Barclay Review response stresses the inequity of state-maintained schools paying full rates and independent schools receiving charitable relief, however: State school rates valuation is an entirely paper-based exercise. No new money is raised each ear and the staffing or operation of schools is not affected by rate changes in anyway.

State schools are fully funded, via central and council taxation.

State schools receive full VAT exemption when independent schools exemption is only partial.

Every penny paid by independent schools in rates at 20% is new money raised as taxation each year – primarily from parental fee income. There is no tax-payer finance of any kind.
The discussion of parity does not reflect those parents who pay for their children’s education are also adding to the sum or resources available to educate the country’s children, unlike those who can afford to inflate the cost of houses around good state schools who are not only buying access to schools but also depriving others.

No consideration is made of the disproportionate contribution that independent schools make to support for learning and other additional needs provision. Our youngest son would not be receiving the additional learning support he requires at a local state school.

All schools registered as charities have undertake the charity test required by OSCR which ensures public benefit provisions match the core purpose of the ‘advancement of education’. Why should schools be treated separately from other charities registered with OSCR?

The economic value of independent schools, including boarding schools, to Scotland, in a highly competitive global market makes it counter-productive to add any barrier to Scotland’s ability to attract school-age students from the rest of the UK or beyond.