I write in response to the proposal of the Barclay Review to remove eligibility to claim charitable relief from non-domestic rates from mainstream independent schools.

I write as a parent of a child who has been previously educated in the State system, but due to parental choice, is now educated within the independent sector. I consider this proposal to be inherently ‘wrong’, as it singles out independent schools from many other charities and is therefore treating them unfairly. I also consider it to be morally wrong because it is in denial of the core purpose of independent schools: ‘the advancement of education’, which is a charity test as applied by OSCR and is clearly the prime aim and achievement of independent education. I believe therefore that if this recommendation is acted upon, it calls into question the integrity of the OSCR evaluation of all charities, and to be equitable, should prompt a reassessment of the charitable status of ALL Scottish charities. This would clearly be a costly exercise in terms of time and finances, but, I feel entirely appropriate otherwise how can the public trust the OSCR assessments and how can they truly trust in any Scottish charities? In brief, this action would undermine the status of ALL registered Scottish charities.

Parents, such as I, who send their children to Independent schools, make a decision based on choice. The choice to do the best for the child. It is never an easy decision, and carries with it a not insignificant financial burden. Time is taken to compare alternative options and the decision is made to place the child when you feel they will receive the best possible education and be able to fulfil their true potential. For many parents the state system falls short of being able to satisfy the ideal educational and social environment for the child. The drive behind this is to ensure that our children will be able to use their education to contribute fully to society in their adult life, with successful careers and the inevitable taxpaying responsibilities that come with it. Contrary to what some people think, it is not only the ‘rich and privileged’ who send children to independent schools. Most parents have to budget to find the money and to have to sacrifice other family ‘rewards’ such as nice holidays or better cars. Of course this burden is increased if you have more than one child. In addition the school fees are paid from income that has already been taxed. For a number of parents an increase in school fees would force them to reconsider their options and inevitably a number would withdraw their children from the independent sector.

I understand that a loss of only 1 child in 30 would be adequate to outstrip the savings that this proposed change would gain. This potential gain would therefore be directly challenged by a reciprocal movement of children from the independent sector, back into the State sector.

In addition, there would be:

1. An increased burden on the already stretched state systems to educate a greater number of children.
2. A reduction in the independent sector staff, and therefore a reduction in taxes paid from that sector.
3. In its worse case scenario, a closure of some independent schools which would result in: truly significant loss of local employment, loss of taxes through wages, a loss of local facilities such as swimming pools and sporting groups and an educational crisis with a ‘significant cohort’ of children of all ages looking for alternative places to be educated.

In summary, this proposed change is morally unfair and will severely undermine the integrity of the OSCR. It conveniently ignores the fact that the prime reason for existence of all independent schools is to educate children: ‘the advancement of education’, a key tenet of qualification for charitable status and therefore one that should be upheld.

In addition, inevitably some children will be removed from independent schools and there will be additional costs and space demands for local authorities to deal with. With increased costs some independent schools will be forced to streamline their staff and facilities or even close altogether: this would lead to a loss of their community facilities, a reduction in the staff and therefore taxable payroll and a further inevitable burden to the local councils to provide more state education places.

This proposal is morally wrong and shortsighted and should be reconsidered.

Yours sincerely

Adela Laverick