



The Consortium Trust

Where together excellence and pupils thrive

Employee use of Extended School Club (ESCAPE!) across the Trust



The Trust permits staff to utilise extended school provision (Breakfast and After School Clubs) across the Trust, if it is required to allow the employee to work either side of core school hours. That provision can be at the school the pupil attends (if within the Trust) or any other school within the Trust.

Staff who work during school holiday times can also utilise the Holiday clubs to enable them to work without the worry of child care. This provision is limited to school based activities and if any day trips are happening these will need to be paid for at the standard cost. The free provision does not extend to use of clubs when the employee is not working or extra-curricular after school clubs (such as judo, art, music etc). These must be paid for in the same way as any other parent.

Breakfast and After school clubs can not be run for solely for employee children. If the number of paying pupils drops to a level that the club would be cancelled, this must still happen. If the club were run just for employee children this would qualify as a benefit in kind and the value of the staffing would have to be declared to HMRC and would affect the tax code of the employees.

All places at Breakfast, After School or Holiday clubs must be booked directly with the Office Manager and marked on School Comms as a discretionary place. The number of places used will need to be advised to the Senior Audit Officer on request so that statutory HMRC P11D forms can be accurately completed.

The provision of a discretionary place is not considered to be a Benefit in kind by HMRC as the club is operating anyway to paying pupils and so staff would already be in place. However, pupils attending Breakfast, After School or Holiday club are entitled to snacks, breakfast and drinks and this element is considered a Benefit in Kind by HMRC.

As such, we are legally required to declare to HMRC the value of the food and drink consumed by employee children discretionary places. It has been agreed that a notional 50p per Breakfast club and £1 for Holiday Club and After School club. The impact of this is that HMRC may adjust the tax code of the employee to the value of the benefit.

For Example:

A pupil attends Breakfast club and After School club 5 days each week and Holiday School for 1 week

Breakfast club	- 5 x 50p x 38 weeks	= £95
Afterschool club	- 5 x £1 x 38 weeks	= £190
Holiday School	- 5 x £1 x 1 week	= £5
Total Benefit in Kind = £290		

HMRC would then adjust the Tax code, to reduce the personal allowance by £290. If you have the standard Tax code of £12,500, it would become £12,210 meaning that you would pay an extra £58 tax per year. If your earnings do not exceed the reduced personal allowance of £12,210 then you will not be affected as your income remains below the tax threshold.

This is a legal requirement as it was when we were Local Authority schools.

There will not be any recharging between schools if the child attends a school that is different to the location that the parent works at.