

Staff secondments

- 8 Teaching staff seconded to other organisations
- Within Derbyshire County Council = Non-business AN
 - To other Local Authorities for teaching purposes = Non-business AN
 - To other educational establishments e.g. University = exempt A9 where teaching involved
 - To examination boards for marking and invigilating = non-business AN

Vocational Training

- 9 Secondary schools involved in vocational courses might receive income from other sources such as government grants, employers, local partnerships. Often these types of funding come through government training schemes and can involve complex arrangements so you should always seek advice from the Council VAT officer.

Recharges to other schools

- 10 Recharges to Derbyshire schools fall outside the scope of VAT. Recharges to **academies** are different as academies are not part of Derbyshire County Council, please refer to the main guide **Accounts Receivable annex 6**. This can be a complex area and it is prudent to seek advice from the Council VAT Officer to discuss any source of funding.

Private School Fund

The private school fund falls outside of the Council's control and is specific to the governing body. Where a school decides to put income into the school fund, for example tuck shop or vending machine, then this income counts towards the school fund's VAT registration limit - £77,000 at the time of writing. Although it would be exceptional for a school to exceed this limit the governing body should be aware that it has the responsibility to monitor this.