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Date: 19 February 2019

Dear Sir/Madam

You are invited to the following meeting:

**Special Shetland College Board**  
**Main Hall, Town Hall, Lerwick**  
**Monday 25 February 2019 at 4.00pm**

Apologies for absence should be notified to Lynne Geddes at the above number.

*(Please note the venue for this meeting)*

Yours faithfully

Executive Manager – Governance and Law

Chair: Mr P Campbell  
Vice-Chair: Mr T Smith

## **AGENDA**

- (a) Hold circular calling meeting as read.
- (b) Apologies for absence, if any.
- (c) Declarations of Interest – Members are asked to consider whether they have an interest to declare in relation to any item on the agenda for this meeting. Any Member making a declaration of interest should indicate whether it is a financial or non-financial interest and include some information on the nature of the interest. Advice may be sought from Officers prior to the meeting taking place.

## **ITEM**

1. 2019/20 Budget and Charging Proposals – Shetland College Board  
*F-010-D1*



# Shetland Islands Council

Agenda Item

**1**

<b>Meeting(s):</b>	Shetland College Board Policy & Resources Committee Shetland Islands Council	25 February 2019 26 February 2019 26 February 2019
<b>Report Title:</b>	2019/20 Budget and Charging Proposals – Shetland College Board	
<b>Reference Number:</b>	F-010-F	
<b>Author / Job Title:</b>	Jamie Manson, Executive Manager - Finance	

## 1.0 Decisions / Action required:

- 1.1 That the Shetland College Board RECOMMEND to Policy and Resources Committee and Council, that they approve the budget proposals for 2019/20 included in this report and set out in detail in the Budget Activity Summary (Appendix 2) and Schedule of Charges (Appendix 3), to be included in the overall SIC Budget Book; and
- 1.2 That the Shetland College Board, Policy & Resources Committee, and the Council NOTE that these budgets are subject to review as required by the implementation of the Effective and Sustainable Tertiary Education, Research and Training in Shetland Project.

## 2.0 High Level Summary:

- 2.1 The purpose of this report is to enable the Shetland College Board to consider the controllable budget proposals for the services within the Boards remit, and to note the total cost position (as would be relevant in all incorporated colleges).

Service	Controllable Budget £000	Total Cost Budget £000
Shetland College	628	1,117
Contribution from SIC General Fund	(154)	(154)
Contribution from Scottish Funding Council	(963)	(963)
<b>Total:Shetland College</b>	<b>(489)</b>	<b>0</b>
Train Shetland	168	260
<b>Total</b>	<b>(321)</b>	<b>260</b>

- 2.2 Appendices 1 and 2 of this report show the proposed budgets for 2019/12 reconciled by Committee/Board and by activity, and Appendix 3 details the proposed schedule of charges which have been incorporated into the proposed budgets.

## 3.0 Corporate Priorities and Joint Working:

- 3.1 There is a specific objective in the Corporate Plan that the Council will have excellent financial management arrangements to ensure that it continues to keep a

balanced and sustainable budget, and is living within its means; and that the Council continues to pursue a range of measures which will enable effective and successful management of its finances over the medium to long term. This involves correct alignment of the Council's resources with its priorities and expected outcomes, and maintaining a strong and resilient balance sheet.

- 3.2 Despite the work done so far, sustainability in particular is extremely challenging at this time with reducing Scottish Government funding being the trend since 2011/12. It is expected that this will continue while the UK and Scottish Governments seek to balance their budgets and prioritise their spending.
- 3.3 In relation to this Board, there is a specific objective in the Corporate Plan that the tertiary education, research and training project will have created an effective model for providing excellent services for our learners. A recommendation to merge Shetland College, NAFC Marine Centre and Train Shetland was taken by the Council on 12 December (Min Ref: 55/18) and by the Shetland Fisheries Training Centre Trust (SFTCT) on 17 December. Work is ongoing to implement this decision by August 2020.

#### 4.0 Key Issues:

- 4.1 The budget has been prepared taking account of the following:
- estimated pay award of 3% for non lecturer staff ;
  - NRPA migration for lecturers, and the associated funding from the Scottish Funding Council, to cover its cost;
  - non lecturers pension contributions remaining at the 2018/19 level of 20.8%;
  - lecturers pension contributions increasing from 17.2% to 22.4%
  - income being increased on average by 2.8% in line with inflation, where charges are set locally.

The budget proposals have been developed, as shown in the table below:

Budget Position - Controllable	Shetland College £000	Train Shetland £000
2018/19 Budget (excluding carry forwards)	(57)	134
Proposed Budget represented by:		
Growth - Pay Awards and NRPA Migration	207	7
Growth - Other	49	8
Income - NRPA Contribution	(131)	
Income – Net funding change from SIC & SFC	(281)	
Income – Other	(275)	19
Savings	(1)	
<b>2019/20 Proposed Budget</b>	<b>(489)</b>	<b>168</b>

- 4.2 The main explanations for movements in Shetland College are shown at 4.9 below. Movements in Train Shetland are minor and relate mostly to increased staffing costs and shortfall in income.
- 4.3 Appendix 1 sets out a reconciliation showing how the Council's overall budget proposals for the services within the Directorates are aligned to the remit of the Committees.

- 4.4 Appendix 2 sets out the 2019/20 budget in detail by activity. For comparison purposes the budget setting targets have been included, as well as any change in full-time equivalency in staffing levels.
- 4.5 The proposed charges included in the budget proposals for Shetland College Board are attached as Appendix 3 and will be included in the overall SIC budget book.
- 4.6 The majority of colleges in Scotland are incorporated, and are independent business units in their own right. As independent business units, they are required from the income they generate and secure to ensure that they can afford to meet all costs that fall due, and continue as a going concern.
- 4.7 Shetland College remains unincorporated, as part of the Development Directorate in the Council, however it is required to submit Annual Accounts to the Scottish Funding Council, for review and comparison, in line with all other colleges in Scotland. These Annual Accounts show the total cost position (controllable and non controllable costs), and demonstrate the extent to which Shetland College is achieving sustainability.
- 4.8 The table below shows the proposed total cost budget for Shetland College, and provides a comparison with the adjusted cost budgets for 2018/19:

Shetland College Budget Position - Controllable and Non Controllable	2018/19 Adjusted Budget to Target £000	2019/20 Proposed Budget £000	(Adv) / Pos Variance £000
<b>Income:</b>			
Net Scottish Further Education, Funding Council Grant	(1,480)	(1,645)	165
Tuition Fees, Contracts & Grants	(459)	(563)	104
Other Income & NRPA	(514)	(702)	188
<b>TOTAL INCOME</b>	<b>(2,453)</b>	<b>(2,910)</b>	<b>457</b>
<b>Expenditure:</b>			
Employee Costs	2,471	2,728	(257)
Premises Costs	494	520	(25)
Operating Costs	395	438	(43)
Grants to Individuals	4	4	
Travel/Vehicle Expenses	33	33	
Support and Non-Controlables	291	304	(13)
<b>TOTAL EXPENDITURE</b>	<b>3,688</b>	<b>4,027</b>	<b>(339)</b>
<b>TOTAL DEFICIT</b>	<b>1,234</b>	<b>1,117</b>	<b>118</b>
SFC Shortfall Funding		(963)	963
SIC Contribution	(849)	(154)	(695)
<b>Remaining Deficit</b>	<b>386</b>		<b>386</b>

#### 4.9 Key Budgetary Changes

- 4.9.1 Scottish Funding Council income has increased for both FE and HE as a result of more funding available for the UHI Region from the SFC, which the College is receiving it's share of.
- 4.9.2 Tuition Fees Income for Health and Care SVQ's has increased - £48k, and funding is being provided for for the delivery of 'Project Search'.

<p>4.9.3 Income specifically to fund the continued cost of National Pay Bargaining (NRPA) pay increase for lecturers is expected to increase in line with the additional costs. The College is awaiting final confirmation from the SFC for the funding in this year.</p> <p>4.9.4 Whilst the number of Full Time Equivalent staff at the college has only increased by 1.4, staffing costs have increased significantly as a result of pay awards and the NRPA impact for lecturing staff.</p> <p>4.9.5 The Scottish Funding Council and UHI confirmed in a letter to the Chief Executive that they are “wholly committed to supporting the delivery of the highest quality further and higher education, and research, to the Shetland community” and that they “look forward to supporting the new college to achieve its ambitions through supporting other merger costs and supporting the long-term success of the college”. Accordingly, provision has been made within the budget to cover the shortfall in 2019/20.</p> <p>4.9.6 In light of the above point, the level of contribution from the SIC General Fund to support the college is reduced.</p>	
<b>5.0 Exempt and/or confidential information:</b>	
5.1 None	
<b>6.0 Implications :</b>	
<b>6.1 Service Users, Patients and Communities:</b>	The proposed budgets ensure that there is no reduction in service for users and communities.
<b>6.2 Human Resources and Organisational Development:</b>	All budget proposals with staffing implications will be actioned in line with relevant Council policies and with HR advice.
<b>6.3 Equality, Diversity and Human Rights:</b>	None arising from this report.
<b>6.4 Legal:</b>	Under Section 95 of the Local Government (Scotland) Act 1973, there is a requirement for each local authority to make arrangements for the proper administration of their financial affairs. That officer in Shetland Islands Council is the Executive Manager – Finance responsible for the presentation of budget proposals as part of appropriate financial management arrangements. Under Section 93 of the Local Government Finance Act 1992 the Council is required to set the Council Tax for the financial year.
<b>6.5 Finance:</b>	The services under the remit of this Board have presented budget proposals for 2019/20 that amount to a net income position £321k, which will meet its total costs for the year.

	<p>This is due to the Effective and Sustainable Tertiary Education, Research &amp; Training in Shetland Project being approved and moving into the next phase.</p> <p>The new merged college is expected to deliver a financially sustainable model for the sector to be realised after the Vesting date of January 6 2020.</p>
<b>6.6 Assets and Property:</b>	None arising from this report.
<b>6.7 ICT and new technologies:</b>	None arising from this report.
<b>6.8 Environmental:</b>	None arising from this report.
<b>6.9 Risk Management:</b>	<p>There are numerous risks involved in planning the delivery of services for the future and the awareness of these risks is critical to successful financial management.</p> <p>These budgeted assumptions can be affected by many internal and external factors, such as supply and demand, which may have a detrimental financial impact.</p> <p>The main budget risks for services reporting to this Board are:</p> <ul style="list-style-type: none"> <li>• A failure to conclude and/or implement proposals for the tertiary education sector in Shetland to ensure sustainability;</li> <li>• An inability to fully achieve Scottish Funding Council income, which is related to the level of student activity in any given year, and the outcomes of those students; and</li> <li>• the failure to generate additional income or financial savings to ensure that Shetland College moves onto a sustainable footing.</li> </ul> <p>These risks are mitigated by using a realistic approach and the most up-to-date information when setting the budget. Also, the inclusion in the overall Council budget of a corporate cost pressure and contingency budget to support volatile and unexpected additional costs.</p> <p>A strong balance sheet and the availability of usable reserves ensure that the Council is prepared for other significant unforeseen events.</p>
<b>6.10 Policy and Delegated Authority:</b>	In accordance with Section 2.8 of the Council's Scheme of Administration and Delegations (as amended on 29 June 2016 (SIC Min Ref. 53/16)), the Shetland College Board has a responsibility within its remit to monitor and give assurance that the College operates sound financial management, including developing budgets and pursuing FE credit funding.

	<p>The Policy and Resources committee is responsible for securing the co-ordination, control and proper management of the financial affairs of the Council</p> <p>Approval of the revenue budget requires a decision of Council, in terms of Section 2.1.3 of the Council's Scheme of Administration and Delegations.</p>	
<b>6.11 Previously considered by:</b>	n/a	n/a

**Contact Details:**

Ivor Johnson [ivor.johnson@shetland.gov.uk](mailto:ivor.johnson@shetland.gov.uk) 7 February 2019

**Appendices:**

Appendix 1 - 2019/20 Reconciliation of Directorates' Proposed Budgets to Committees

Appendix 2 - 2019/20 Budget Proposals by Activity – Shetland College Board

Appendix 3 - 2019/20 Schedule of Charges – Shetland College Board



## 2019-20 Reconciliation of Directorates' Proposed Budgets to Committees

Directorate	Development Committee £000	Education & Families Committee £000	Environment & Transport Committee £000	Policy & Resources Committee £000	Shetland College Board £000	Total £000
Executive & Corporate Services				12,596		12,596
Children's Services		44,588				44,588
Health & Social Care				22,028		22,028
Integration Joint Board				(1,263)		(1,263)
Development Services	6,912	357	6,696		(321)	13,644
Infrastructure Services			22,444			22,444
<b>TOTAL</b>	<b>6,912</b>	<b>44,945</b>	<b>29,140</b>	<b>33,361</b>	<b>(321)</b>	<b>114,037</b>



**2019-20 BUDGET ACTIVITY SHEET**  
**Development Committee**

**Appendix 2**

Key: Red = New Service/Activity  
 Amber = Demand increase or Cost Pressure growth  
 Green = No Material Change

Committee	Service	Activity	Links to Corporate Plan	2019/20 Target	2019/20	Change (Increase)/ Decrease	2019/20 Budget Target	2019/20 Proposed Budget	Change (Increase)/ Decrease	Red Amber Green
				FTE's	FTEs	FTEs	£	£	£	
Shetland College Board	Shetland College	Shetland College	[CONTROLABLE CODES ONLY] The tertiary education, research and training project will have created an effective model for providing excellent services to our learners.	55.09	57.85	(2.76)	(56,990)	(488,915)	431,925	The College generates enough surplus to cover non-controlable costs and breaks even.
Shetland College Board	Train Shetland	Vocational Training	There will be opportunities for people with all levels of skills and there will be a close match between the skills that businesses need and those that the trained workforce have.	4.68	4.68	0.00	101,001	100,487	514	No Material Change
Shetland College Board	Train Shetland	Short Courses	There will be opportunities for people with all levels of skills and there will be a close match between the skills that businesses need and those that the trained workforce have.	4.99	4.60	0.39	78,165	82,087	(3,922)	No Material Change



**Services within the Shetland College Board  
2018/19 Schedule of Charges**

**F-010 - Appendix 3**

**All charges are exclusive of VAT where applicable.**

Directorate	Service	Activity	Charge	Unit	2018/19 Charge £	2019/20 Charge £	Variance %
Development	Shetland College	SVQ's	SVQ2 Food & Drink	course	2,580.00	2,580.00	0.00
Development	Shetland College		SVQ2 Business & Administration	course	2,064.00	2,064.00	0.00
Development	Shetland College		SVQ3 Business & Administration	course	2,236.00	2,236.00	0.00
Development	Shetland College		SVQ4 Business & Administration	course	2,408.00	2,408.00	0.00
Development	Shetland College		SVQ4 Management	course	2,408.00	2,408.00	0.00
Development	Shetland College		SVQ5 Management	course	1,806.00	1,806.00	0.00
Development	Shetland College		SVQ2 Customer Services	course	1,806.00	1,806.00	0.00
Development	Shetland College		SVQ3 Customer Services	course	1,956.50	1,956.50	0.00
Development	Shetland College		SVQ4 Learning & Development (Level 9)	course	2,408.00	2,408.00	0.00
Development	Shetland College		SVQ4 Learning & Development (Level 9)	unit	301.00	301.00	0.00
Development	Shetland College		SVQ2 IT	course	2,580.00	2,580.00	0.00
Development	Shetland College		SVQ3 IT	course	2,795.00	2,795.00	0.00
Development	Shetland College		SVQ (various) Construction	course	2,795.00	2,795.00	0.00
Development	Shetland College		SVQ2 Plant Operative	course	1,032.00	1,032.00	0.00
Development	Shetland College	European Computer Driving licence (ECDL)	Level 1 - Open Learning	course	171.00	176.00	2.92
Development	Shetland College		Level 1 - All Inclusive	course	254.00	262.00	3.15
Development	Shetland College		Level 2 - Open Learning	course	236.00	243.00	2.97
Development	Shetland College		Level 2 - All Inclusive	course	308.00	317.00	2.92

Development	Shetland College		Level 1&2 Combined - Registration and Tests only	course	260.00	268.00	3.08
Development	Shetland College		Level 1&2 Combined - Open Learning	course	342.00	352.00	2.92
Development	Shetland College		Level 1&2 Combined - All Inclusive	course	526.00	542.00	3.04
Development	Shetland College		Level 1 or 2 - Single Unit, Registration and Tests only	unit	47.25	49.00	3.70
Development	Shetland College	<b>Advanced ECDL</b>	Registration and Tests only	unit	136.00	140.00	2.94
Development	Shetland College		Open Learning	unit	241.00	248.00	2.90
Development	Shetland College		Drop In Classes	unit	288.00	297.00	3.13
Development	Shetland College	<b>Creative Industries</b>	Draw down of Creative Industries Grant		variable	variable	-
Development	Shetland College	<b>Student Photocopying (specifically related to their Education only, otherwise see "General Photocopying") NOTE ALL STUDENTS RECEIVE AN INITIAL PRINT CREDIT OF £12 PER FULL TIME COURSE</b>	Black and white, A4	one side	0.05	0.06	20.00
Development	Shetland College		Colour, A4	one side	0.13	0.15	15.38
Development	Shetland College		Black and white, A3	one side	0.09	0.10	11.11
Development	Shetland College		Colour, A3	one side	0.23	0.25	8.70
Development	Shetland College		Black and white, A4	two sides	0.07	0.09	28.57
Development	Shetland College		Colour, A4	two sides	0.19	0.20	5.26
Development	Shetland College		Black and white, A3	two sides	0.13	0.15	15.38
Development	Shetland College		Colour, A3	two sides	0.35	0.37	5.71
Development	Shetland College	<b>Canteen Services</b>	Catering/buffet charge		variable	variable	-
Development	Shetland College	<b>Textile Facilitation Unit</b>	Garment design and development	per hour	35.00	36.00	2.86
Development	Shetland College		Machine knitting	per hour	13.20	13.60	3.03
Development	Shetland College		Linking	per hour	16.50	17.00	3.03
Development	Shetland College		Wash & press	per item	3.50	3.60	2.86

Development	Shetland College		Hire of linker	per hour	3.50	3.60	2.86
Development	Shetland College		Hire of steam press & drying rack	per hour	15.00	15.50	3.33
Development	Shetland College		Hire of cone winder or overlocker	per hour	12.50	13.00	4.00
Development	Shetland College		TFU Services for children's garments	per item	variable	variable	-
Development	Shetland College	<b>Library</b>	Shared librarian services		variable	variable	-
Development	Shetland College		Charge for overdue books		variable	variable	-
Development	Shetland College	<b>Nordic Studies</b>	Nordic Studies staff costs		variable	variable	-
Development	Shetland College	<b>Administration/ICT</b>	Reclaim travel & subsistence		variable	variable	-
Development	Shetland College		Postage recharge		variable	variable	-
Development	Shetland College		Hosting fee (UHI)		variable	variable	-
Development	Shetland College		Sale of art materials to students		variable	variable	-
Development	Shetland College		Hire of graduation gown		variable	variable	-
Development	Shetland College		Invigilation fee		variable	variable	-
Development	Shetland College		Module development work		variable	variable	-
Development	Shetland College		ICT Services		variable	variable	-
Development	Shetland College		Grant funding		variable	variable	-
Development	Shetland College		Supply of advertising		variable	variable	-
Development	Shetland College		Secondment of staff - UHI		variable	variable	-
Development	Shetland College		Relate North Symposium - coach excursion and/or dinner		variable	variable	-
Development	Shetland College		Relate North Symposium	per day	variable	variable	-
Development	Shetland College		Sponsorship for student achievements		variable	variable	-

Development	Shetland College	<b>Train Shetland - Short Courses</b>	Reclaim mobile phone etc. charges from UHI employees		variable	variable	-
Development	Shetland College		Short Courses - room hire	half day	62.00	63.85	2.98
Development	Shetland College		Short Courses - room hire	full day	105.00	108.13	2.98
Development	Shetland College		Short Courses - Invigilation Service for Exams	fee	123.00	126.67	2.98
Development	Shetland College		Short Courses - Abrasive Wheels (1/2 day)	course	86.00	90.00	4.65
Development	Shetland College		Short Courses - Accredited Assessor Qualification	course + SQA fee	600.00	617.88	2.98
Development	Shetland College		Short Courses - Asbestos Awareness (1/2 day)	course	86.00	90.00	4.65
Development	Shetland College		Short Courses - Assertiveness Skills (1 day)	course	105.00	108.13	2.98
Development	Shetland College		Short Courses - COSHH Regulations (1/2 day)	course	92.00	90.00	-2.17
Development	Shetland College		Short Courses - Disability Awareness (1/2 day)	course	89.00	90.00	1.12
Development	Shetland College		Short Courses - Drive CPC	course	107.00	110.19	2.98
Development	Shetland College		Short Courses - Excellence in Customer Service (1 day)	course	105.00	108.13	2.98
Development	Shetland College		Short Courses - Fire Extinguisher Training (2hr course)	course	58.00	80.00	37.93
Development	Shetland College		Short Courses - Fire Safety Awareness/Fire Warden (1/2 day)	course	36.00	90.00	150.00
Development	Shetland College		Short Courses - HABC Emergency First Aid at Work (1 day)	course	118.00	118.00	0.00
Development	Shetland College		Short Courses - HABC Emergency Paediatric First Aid (1day)	course	118.00	118.00	0.00
Development	Shetland College		Short Courses - HABC First Aid at Work (3 day)	course	288.00	288.00	0.00
Development	Shetland College		Short Courses - HABC First Aid Refresher (2 day)	course	229.00	229.00	0.00
Development	Shetland College		Short Courses - HABC Paediatric First Aid (2 day)	course	229.00	229.00	0.00
Development	Shetland College		Short Courses - HABC Automated External Defibrillation (AE	course	90.00	92.68	2.98
Development	Shetland College		Short Courses - Handling Stress at Work (1/2 day)	course	86.00	90.00	4.65



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Short Courses - IOSH Managing Safely (4 days)	course	555.00	571.54	2.98
Short Courses - IOSH Working Safely (1 day)	course	172.00	177.13	2.98
Short Courses - Working Safely at Heights & Ladder Safety	course	86.00	90.00	4.65
Short Courses - Manual Handling (1/2 day)	course	92.50	90.00	-2.70
Short Courses - Noise Awareness (1/2 day)	course	86.00	90.00	4.65
Short Courses - REHIS Elementary Food Hygiene - e-learning	course	93.00	56.00	-39.78
Short Courses - REHIS Elementary Food Hygiene (1 day)	course	93.00	95.77	2.98
Short Courses - REHIS Elementary Health and Safety (1 day)	course	93.00	95.77	2.98
Short Courses - REHIS Elementary HACCP (1 day)	course	93.00	95.77	2.98
Short Courses - REHIS Intermediate Food Hygiene (4 days)	course	400.00	411.92	2.98
Short Courses - REHIS Intermediate Health & Safety (4 days)	course	400.00	411.92	2.98
Short Courses - REHIS Intermediate HACCP (4 days + 1 day)	course	400.00	411.92	2.98
Short Courses - Risk Assessment (1 day)	course	115.00	118.43	2.98
Short Courses - Sharps Awareness (1/2 day)	course	92.00	90.00	-2.17
Short Courses - Supervisory Skills (1 day)	course	110.00	113.28	2.98
Short Courses - Difficult Conversations (1 day)	course	135.00	139.02	2.98
Short Courses - Train the Trainer	units	850.00	875.33	2.98
Short Courses - Train the Trainer (3 sessions In House Course)	course	310.00	319.24	2.98
Short Courses - Working Safely in Confined Spaces (1/2 day)	course	86.00	90.00	4.65
CPCS Centre - Forward Tipping Dumper	course	525.00	525.00	0.00
CPCS Centre - Excavator 180 below 5 tonne	course	525.00	525.00	0.00

Development	Shetland College		CPCS Centre - Excavator 180 above 5 tonne	course	825.00	825.00	0.00
Development	Shetland College		CPCS Centre - Rough Terrain Forklift/Masted Truck	course	525.00	525.00	0.00
Development	Shetland College		CPCS Centre - Industrial Forklift	course	525.00	525.00	0.00
Development	Shetland College		CPCS Centre - Telehandler	course	525.00	525.00	0.00
Development	Shetland College		CPCS Centre - Wheeled loader	course	825.00	825.00	0.00
Development	Shetland College		CPCS Centre - Ride-on roller	course	425.00	425.00	0.00
Development	Shetland College		CPCS Centre - Dump Truck - articulated chassis	course	525.00	525.00	0.00
Development	Shetland College		CPCS Centre - Excavator 360 below 10 tonne	course	525.00	525.00	0.00
Development	Shetland College		CPCS Centre - Excavator 360 above 10 tonne	course	825.00	825.00	0.00
Development	Shetland College		Plant Vocational Training - NVQ Certificate	course	1,273.00	1,123.00	-11.78
Development	Shetland College		Plant Vocational Training - NVQ Diploma	course	1,283.00	1,133.00	-11.69
Development	Shetland College		Contribution for travel		variable	variable	-
Development	Shetland College		Contribution for lodgings		variable	variable	-
Development	Shetland College		Contribution for Assessors costs		variable	variable	-
Development	Shetland College		Contribution for College Fees		variable	variable	-
Development	Shetland College		Admin fee for FE credits for NAFC		variable	variable	-
Development	Shetland College		Course admissions - Service Level Agreement		variable	variable	-
Development	Shetland College	<b>Train Shetland - Vocational</b>	Contribution for travel		variable	variable	-
Development	Shetland College		Contribution for lodgings		variable	variable	-
Development	Shetland College		Contribution for Assessors costs		variable	variable	-
Development	Shetland College		Contribution for College Fees		variable	variable	-

Development	Shetland College		Admin fee for FE credits for NAFC		variable	variable	-
Development	Shetland College		Vocational Training - Annual Admin fee for MA	per MA per year		50.00	New
Development	Shetland College		Course admissions - Service Level Agreement		variable	variable	-
Development	Shetland College	<b>Student Photocopying (specifically related to their Education only, otherwise see "General Photocopying") NOTE ALL STUDENTS RECEIVE AN INITIAL PRINT CREDIT OF £12 PER FULL TIME COURSE</b>	Black and white, A4	one side	0.05	0.05	3.00
Development	Shetland College		Colour, A4	one side	0.13	0.13	3.00
Development	Shetland College		Black and white, A3	one side	0.09	0.09	3.00
Development	Shetland College		Colour, A3	one side	0.23	0.24	3.00
Development	Shetland College		Black and white, A4	two sides	0.07	0.07	3.00
Development	Shetland College		Colour, A4	two sides	0.19	0.20	3.00
Development	Shetland College		Black and white, A3	two sides	0.13	0.13	3.00
Development	Shetland College		Colour, A3	two sides	0.35	0.36	3.00

### LETTING - Additional Guidance

Lettings are normally exempt from VAT except where:-

Premises are Opted to Tax (there are currently none for Children's services)

Catering takes place on premises

Sporting lets, although this can be treated as exempt.

As this can be a complex area the remaining part of this guidance should provide clarification to determine the applicable VAT treatment. The Income charges and applicable Product codes have been determined applying this guidance.

Example Scenarios	VAT Liability
Hire of non-sports facility for non-sporting event	EX
Hire of non-sports facility for non-sporting event and catering takes place (not necessarily arranged by SIC).	SR
Hire of non-sports facility for sporting event, but equipment is not provided	EX
Hire of non-sports facility for sporting event, equipment is not provided but catering takes place (not necessarily arranged by SIC).	SR
Hire of non-sports facility for sporting event, but equipment is provided	SR
Hire of sports facility for non-sporting event	EX
Hire of sports facility for sporting event	SR
Hire of sports facility for sporting event that gives continuous and exclusive use to the hirer that exceeds 24 hours	EX
Hire of sports facility for sporting event that adheres to rules governing a "series of lets" (refer to definition below).	EX

### NOTES:-

**Non-Sports facility** - e.g. School Hall, Classroom & general purpose hall containing no sports facilities or equipment beyond floor markings.

**Sports Facility** - premises which are designed or adapted for playing or taking part in any physical recreation e.g. Swimming Pools, football pitches, Multicourts, Gym & Dance studio.

**Non- sporting event** - e.g. Political or religious Meetings, children's party (where no sports equipment is provided) & disco

### Sporting event - per HMRC list below:-

Aikido	Croquet	Ice Hockey	Pony Trekking	Sumo Wrestling
American Football	Crossbow	Ice Skating	Pool	Squash

Angling	Curling	Jet Skiing	Quoits	Stoolball
Archery	Cycling	Jiu Jitsu	Racquetball	Street Hockey
Arm Wrestling	Dragon Boat Racing	Judo	Rackets	Sub-Aqua
Association Football	Dance	Kabaddi	Racquetball	Surf Life Saving
Athletics	Darts	Karate	Rambling	Surfing
Badminton	Equestrian	Kendo	Real Tennis	Swimming
Ballooning	Exercise & Fitness	Korfball	Roller Hockey	Table Tennis
Baseball	Fencing	Lacrosse	Roller Skating	Taekwondo
Basketball	Field Sports	Lawn Tennis	Rounders	Tang Soo Do
Baton Twirling	Fives	Life Saving	Rowing	Tchoukball
Biathlon	Flying (includes those model flying activities, in which competence is dependent on physical skill or fitness)	Luge	Rugby League	Tenpin Bowling (includes skittles)
Bicycle Polo	Gaelic Football	Modern Pentathlon	Rugby Union	Trampolining
Billiards	Gliding	Motor Cycling	Sailing/yachting (includes canal cruising)	Triathlon
Bobsleigh	Golf	Motor Sports	Sand & Land Yachting	Tug of War
Boccia	Gymnastics	Mountaineering	Shinty	Unihoc
Bowls	Handball	Movement & Dance	Shooting	Volleyball
Boxing	Hang/Para Gliding	Netball	Skateboarding	Water Skiing
Camogie	Highland Games	Octopush	Skiing	Weightlifting
Canoeing	Hockey	Orienteering	Skipping	Wrestling
Caving	Horse Racing	Parachuting	Snooker	Yoga
Chinese Martial Arts	Hovering	Petanque	Snowboarding	
Cricket	Hurling	Polo	Softball	

**Series of lets** - a series of ten or more periods, whether or not exceeding twenty four hours in total, where the following conditions are satisfied:

- I. each period is in respect of the same activity carried on at the same place;
- II. the interval between each period is not less than one day and not more than fourteen days
- III. consideration is payable by reference to the whole series and is evidenced by written agreement;

IV. the hirer has exclusive use of the facility; and

IV. the hirer is a school, club, an association or an organisation representing affiliated clubs or constituent associations

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VAT code
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