

## BROADLEA LETTINGS CHARGES 2018

USER TYPE	FACILITY	RATE PER HOUR	CARETAKER TIME BEFORE 8PM TO LOCK UP (INC VAT)	CARETAKER TIME AFTER 8PM TO LOCK UP (INC VAT)
COMMERCIAL (PROFIT MAKING)	• Small - Meeting Room/Outdoor Usage	£10.00	£12.00	£20.00
	• Medium - Classroom/ Dining Room	£15.00		
	• Large - Main Hall/Outdoor with changing	£20.00		
CONCESSION (NO COMMERCIAL GAIN)	• Small - Meeting Room/Outdoor Usage	£7.00	£12.00	£20.00
	• Medium - Classroom/ Dining Room	£10.00		
	• Large - Main Hall/Outdoor with changing	£15.00		
EXEMPT	School Clubs  Friends of Broadlea	NO CHARGE		
<p><b><u>USER TYPE</u></b></p> <p>Commercial: Individuals or Commercial Groups/Organisations that are profit making</p> <p>Concession: Non profit making groups such as Sport, Adult Education Associations, Religious Activities, Council Services and Local Voluntary and Charitable Organisations.</p>				

The above charges will be subject to change. Long term lettings costs will be agreed by the Governing Body at the beginning of each financial year.

Any additional charges incurred will be charged to the hirer.

## **SPORTING FACILITY CHARGES - VAT**

Sport facility letting charges are normally subject to VAT, but where certain criteria are satisfied, the hire charges can be treated as exempt.

VAT Regulations state that for a series of ten or more lettings to be exempt from VAT, the following conditions should be satisfied:

- each period is in respect of the same activity carried on at the same place;
- the interval between each period is not less than one day and not more than fourteen days;
- the charge is payable by reference to the whole series and is evidenced by written agreement;
- the facilities are letting to a school, club, association or an organisation representing affiliated clubs or constituent association.

When letting the general purpose school hall for a sporting activity it will be exempt from VAT.

On the letting of sports facilities for sports, the VAT exemption does not apply to commercial organisations