

Notice of decision on individual review of charitable status SC015638 The Glasgow Academicals War Memorial Trust

1. Decision

Following an inquiry under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), we are pleased to confirm that The Glasgow Academicals War Memorial Trust (The Glasgow Academy) meets the charity test and therefore continues to be eligible to be registered as a charity in Scotland.

2. Summary of assessment against the charity test

The Glasgow Academy's purposes as set out in Clause III (3) of its Memorandum and Articles (dated 11 June 1920), are:

'To carry on The Glasgow Academy as a School for boys and to promote by means of Exhibitions, Scholarships and Bursaries (whether tenable at the Glasgow Academy or elsewhere) or otherwise, systematic education, instruction and study in various branches of knowledge, including classical, commercial, linguistic, mathematical, industrial, literary, scientific and other cognate subjects.....'

We are satisfied that:

- these purposes are charitable;
- the charity's activities provide public benefit in furtherance of those purposes;
- there is no evidence of any significant private benefit or disbenefit arising in consequence of the charity exercising its functions; and
- the conditions on accessing the benefit are not, on balance, unduly restrictive.

In assessing The Glasgow Academy against the charity test, we have had particular regard to the benefit it provides in furtherance of its purposes (both that which is charged for and that which is not) and the conditions on accessing that benefit, primarily the fees it charges its beneficiaries.

a) Benefit which is charged for

The Glasgow Academy is an all-through, co-educational day school for pupils aged five to 18 years. It also has a nursery for boys and girls aged three to four years. During the financial year 2012-13 (which formed the basis of our assessment, as it was the most recent financial year for which complete financial information was available), it had a school roll of 1,233 pupils with a further 123 nursery pupils. The school's income available for bursary provision during the year is £12,830,923; we have used this figure for the purposes of our assessment.

In 2012-13, the school's annual nursery session fees were £5,530 (average full-time fee) and its annual school fees ranged from £8,654 (average junior fee) to £10,088 (average senior fee). The school's average junior fees were moderately higher than the average fees for Scottish Council of Independent Schools (SCIS) day schools in 2012-13¹ (£639 higher) while the average senior fee was marginally lower (£85 lower). Nevertheless, these fees are substantial and represent a restrictive condition on accessing the benefit provided by the school. In order for public benefit to be provided, there must therefore be significant mitigation of these fees in place.

The Glasgow Academy provides benefit to its pupils which is charged for. In terms of educational benefit, the nursery follows the Curriculum for Excellence. Pupils in the junior school follow a broad curriculum again based on the Curriculum for Excellence with specialist teaching in music, PE, French, Spanish and Art. In the senior school, pupils initially follow a broad curriculum, with specialist subjects being chosen in third year, working towards qualifications in Standard Grade and National 5 programme and pupils in S5 & 6 studying for Highers and Advanced Highers. Additionally, pupils may take part in co-curricular activities including sporting, arts and outdoor activities, as well as the Combined Cadet Force and The Duke of Edinburgh Award.

b) Benefit which is not charged for

In addition, the school has provided evidence of benefit for which it makes little or no charge. These activities provide benefit to the wider public in furtherance of the school's purposes by providing access to its services and facilities. For example, the school:

- Is an examination Open Centre which allows any child in Scotland to take an assessment. The range of assessments which can be sat include, the BioMedical Admissions Test (BMAT), Sixth Term Examination Paper (STEP), the English Literature Admissions Test (ELAT) and the Modern Languages Admissions Tests (MLAT). Approximately twenty to thirty pupils from other schools use this facility each year.
- Makes provision for pupils from a local state school to study for some Higher and Advanced Higher subjects at the School where these are not offered by their own school. Around one to two pupils are accommodated each year. The School further supports external pupils by supplying and marking prelim papers and other materials for those who are distance learning.
- Contributes £5,000 annually to the salary costs of a Rugby Community Development Coach, who visits fifteen State Primary and three Secondary Schools in the West End of Glasgow.
- Contributes to national educational improvement and development by actively supporting and facilitating staff participation in national examination marking and development, curriculum development and in contribution to educational boards

¹ *Indicative average fees for SCIS schools analysis at September 2012*, www.scis.org.uk
(Note that comparison has been made with average fees charged by day schools).

and committees. The school also hosts around nine student teachers per year and provides work experience places for school pupils considering a career in education.

- Supports and facilitates staff involvement in external sports clubs. This includes allowing the use of school facilities such as pitches for hockey matches and the school's boat for rowing.
- Hosts a number of hockey trials and tournaments open to other schools and clubs. These are regular and involve a large number of external beneficiaries.
- Hosts events to which pupils from other schools are invited, these include the Scottish Shooting Course which involves around 40 external pupils participating in the event and the annual Bejant reception for St Andrews University, where prospective students from the West of Scotland meet the university staff and alumni, the National Youth Choir of Scotland also use the school's facilities bi-annually every two years.
- Hosts and organises a number of other ad-hoc events to which external pupils are invited, these include the Law Society Debating rounds and Model United Nations events.

It is clear that these activities are regular and, in general, benefit a high number of beneficiaries. These types of activities mitigate to an extent the restrictive nature of the fees charged by the charity for part of the benefit it provides.

c) Facilitated access to benefit

In addition to the benefit provided for which there is little or no charge, the school mitigates the impact of the fees it charges by offering both means-tested and non means-tested fee remissions to its pupils. Means-tested access arrangements have the most significant impact on opening up access that is restricted due to the fees charged, as these awards are primarily focussed on addressing financial need. However, our assessment has also had regard to the impact of non means-tested awards and discounts offered by the school.

The school spent 5.6% of its available income on means-tested bursary provision in 2012-13. In total, 136 pupils, or 11% of the school's roll (excluding the nursery pupils), were in receipt of a means-tested bursary award from the school.

The bursaries awarded by the school were of varying values, with the main focus being on lower-value bursaries of 60% of the full fee or less, with the highest number of awards being in the 21-40% bracket. Means-tested bursaries offered by the school are available up to 100% of fee remission and, in the year reviewed, 17 pupils (1.4% of the school's roll) were in receipt of a full award. The school also advised us that, two pupils were also in receipt of means-tested grants from an external source during the year to a total of £2,500.

Additionally, the school facilitates the access to the benefit it provides by offering non means-tested fee remissions to its pupils. In 2012-13, the school spent 1.9% of its

available income on non means-tested discounts which were awarded to 6.5% of the school's roll (again, excluding the nursery pupils). This type of fee remission included sibling discounts, staff discounts and scholarship awards.

The school is also a nursery partner provider, meaning that children who are eligible will receive part of their nursery fee from the local authority (up to a maximum of 15 hours per week). During the assessment year 111 children benefitted from this type of funding to the total value of £150,539. In addition the school advises there were 11 claimants of the Educational Maintenance Allowance; these provide financial support for 16 to 19 year-olds from low-income households who are attending non-advanced full-time education.

d) Conclusion

On balance, we conclude that The Glasgow Academy has provided sufficient evidence that the impact of the fees charged by the school is mitigated by the provision of means-tested facilitated access and benefit for which there is little or no charge.

In reaching our conclusion, we have had regard to the level and impact of the benefit for which there is little or no charge; this serves to open up access to benefit for a wide range of beneficiaries outwith the school. In particular, we consider that the tuition of external pupils in Advanced Higher subjects and the contribution to the salary of a Rugby Community Development Coach are activities which provide a substantial level of benefit which is not subject to a fee.

Additionally, while the proportion of its income spent by the school on means-tested assistance is modest, the spread of the value of these awards is good. Additionally, there are pupils in receipt of a full fee remission award which have the most impact on facilitating access to those on low incomes.

Cumulatively, we consider that these measures serve to mitigate the impact of the fees charged by the school. We therefore do not consider that there are any unduly restrictive conditions on accessing the benefit provided by the school and public benefit is provided. The Glasgow Academy continues to meet the charity test.

1 October 2013