

**Notice of decision on individual review of charitable status
SC014768 The High School of Glasgow**

1. Decision

Following an inquiry under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), we confirm that The High School of Glasgow 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 High School of Glasgow's purposes are set out in Clause III of the Articles of Association (as amended by special resolution on 14 December 2010) and 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 High School of Glasgow 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 High School of Glasgow is an all-through, co-educational day school for pupils aged five to eighteen 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 period for which the school was able to provide complete, reliable financial information), it had a school roll of 995 pupils with a further 45 nursery pupils. The school's total unrestricted income during the year is projected to be £9,086,197; we have used this figure for the purposes of our assessment.

In 2012-13, the school's annual nursery fees were £3,321 (part-time; morning sessions only) and its annual school fees ranged from £7,851 (average junior fee) to £9,809 (average senior fee). The school's average junior and senior fees were marginally lower than the average fees for Scottish Council of Independent Schools (SCIS) day

schools in 2012-13¹ (£165 and £364 lower respectively). These fees are nevertheless 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 High School of Glasgow provides benefit to its pupils which is charged for. In terms of educational benefit, the nursery (Kindergarten) follows the Curriculum for Excellence - Early Level. Pupils in the junior school follow a broad curriculum with specialist subjects such as art, drama, music, P.E, and French taught to them by specialist teachers. In the senior school pupils initially follow a broad curriculum, with specialist subjects being chosen in Third Year, working towards qualifications in Standard Grade, Intermediate 1 & 2, National 4 & 5, Highers and Advanced Highers. Additionally, pupils may take part in co-curricular activities including numerous sporting activities, drama, debating, modern languages and musical instrument tuition and The Duke of Edinburgh Award.

b) Benefit which is not charged for

In addition, the school has provided evidence of a high level 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:

- Contributes to national educational improvement and development by encouraging staff to participate in national examination marking and development, curriculum development and contribute to educational and sporting boards and committees. This activity is regular, ongoing and involves a significant number of the school's staff. The school also hosts placements for student teachers and one staff member has participated in a foreign exchange programme.
- Currently makes provision for two pupils from a local state school to study for and sit Advanced Higher Modern Studies at the school. This is a regular, ongoing activity with one or two external pupils being accommodated in an Advanced Higher subject in most years.
- Has hosted events which benefit local schools in the area as well as the school's own pupils. For example, in the 2012-13 session, the school has hosted an admissions event for Cambridge colleges and an Advanced Higher Economics study preparation day.
- Offers use of its facilities to community and sports groups at a below-market cost or, in some cases, free of charge. For example, a local youth rugby club uses the indoor facilities regularly (twice per week during the winter months). The

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

school has also provided details of a large number of ad hoc users, including youth music groups, Guides and Scouts events and district sporting meetings and tournaments.

- Permits an out of school club for autistic children to park their minibus on the school's grounds free of charge.
- Uses its own minibus to take both Glasgow High pupils and pupils from other schools to external hockey events.
- 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.
- Invites a local primary school to an annual Bridges Workshop at the Junior School presented by the Institution of Civil Engineers.
- Works in collaboration with local schools. For example, in a joint venture with a local state school, a leadership development project to the outdoor centre on Arran was provided in the holidays which involved 15 external pupils.
- Encourages pupils to take part in community activity which supports the local voluntary and charity sector.

It is clear that these activities are regular, scheduled and provide benefit for little or no charge to a wide range and 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 4.9% of its available income in 2012-13 on means-tested bursary provision. We consider that, taking into account the individual circumstances of The High School of Glasgow (including the level of its fees and the impact of the benefit for which there is little or no charge), this sum represents the minimum level of spend on means-tested bursary provision which is sufficient to mitigate the restrictive conditions on accessing the benefit the school provides.

In total, 89 pupils, or 9% of the main 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, 14 pupils (1.4% of the school's roll) were in receipt of a full award. The school also advised us that, although in the past pupils have been in receipt of funding from external sources, no pupils in the 2012-13 year benefited from such assistance.

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 3.4% of its available income on non means-tested discounts which benefited 13% of the main school's roll (again, excluding the nursery pupils). This type of fee remission was in the form of staff discounts on fees where their own children attend the school.

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. This facilitates access to the benefit provided by the school, albeit the scheme is not primarily directed at those in financial need. In the 2012-13 financial year, 44 of the 45 nursery pupils were in receipt of such assistance from the local authority; this equated to a reduction of £1,596 per annum (48%) of the current Kindergarten fee.

d) Conclusion

On balance, we conclude that High School of Glasgow 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 particular regard to the level and impact of 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. Although the level of expenditure on means-tested assistance is comparatively lower than other schools reviewed and there is a general focus on lower-value awards (which have less impact on those with low incomes), there are nevertheless a number of pupils in receipt of a full fee remission award. Additionally, we have taken into account that the school's fees are marginally lower than the sector average fees and therefore that the level of mitigation required to ensure that they are not unduly restrictive will be proportionately lower.

Cumulatively, we consider that these measures are of a sufficient level 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. High School of Glasgow provides public benefit and continues to meet the charity test.

10 January 2013