

UNIVERSITY OF BATH
SHORT COURSES and CONFERENCES

This form should be submitted to the Finance Office prior to the University being financially committed. The Finance Office will allocate a Activity Number.

UNIVERSITY DEPARTMENT.....
 TITLE OF COURSE/CONFERENCE.....
 COURSE/CONFERENCE ORGANISER.....
 DATE(S) OF COURSE/CONFERENCE.....
 BRIEF DETAILS OF COURSE/CONFERENCE.....

VAT STATUS

- (i) Is the Course/Conference educational in nature ? (see Note A overleaf) YES/NO
- (ii) Is another organisation involved in organising the Course/Conference ? YES/NO
- (iii) If YES to Q(ii), does the Course/Conference fulfil the criteria in Note B ? YES/NO
- (iv) If NO to Q(iii), is the other organisation an eligible body ? (see Note C) YES/NO
- (v) If YES to Q(iv), has an Exemption Declaration been completed by the other organisation ? YES/NO
(Please attach to this form)

FINANCIAL DETAILS

NOTES

| | | £ | £ |
|-----|---|---|---|
| 1 | <u>INCOME (exc. VAT)</u> | | |
| 2 | less <u>DIRECT COSTS</u> | | |
| 3 | External fee payments | | |
| 4/5 | Payments to staff | | |
| | Printing, copying, telephones, etc | | |
| | Other (please specify)..... | | |
| | | | |
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| | | | |
| | | | |
| | less <u>ACCOMMODATION & CONFERENCE OFFICE CHARGES</u> | | |
| 6 | less <u>OTHER ORGANISATION'S CHARGES</u> (please specify) | | |
| | | | |
| 7 | less <u>MINIMUM OVERHEAD TO COVER CENTRAL COSTS</u> | | |
| 8 | leaves <u>ADDITIONAL CONTRIBUTION TO SCHOOL OVERHEADS</u> | | |

| | | |
|---|------------------------|-------------------------------|
| Completed by Authorised by Head of Department | Date..... Date..... | Activity No. : |
|---|------------------------|-------------------------------|

NOTES

VAT STATUS

- A** The supply of education by a university is exempt for VAT purposes.
Education means a course, class or lesson of instruction or study in any subject, whether or not that subject is normally taught in universities, and regardless of where and when it takes place.
Education includes lectures, educational seminars, conferences and symposia, together with holiday, sporting and recreational courses.
- B** Many conferences are held on behalf of or in conjunction with professional bodies and institutions. In such cases, the supply may still be exempt, so long as :-
- a) the conference is organised jointly between the University and the other body
 - b) its content and the administrative arrangements are supplied and controlled primarily by the University
 - c) all the financial transactions pass through the University's accounts
- and d) the subject matter is educational (see above)
- C** To be an eligible body, the organisation must be :-
- a) a UK school
 - or b) a UK HE institution
 - or c) a public body
 - or d) a UK registered charity
 - or e) a body which is precluded from distributing, and does not distribute any profit it makes, and applies any such profits to the continuance or improvement of its objectives
- D** Charges for supplies of accommodation, catering, etc. to non-students (e.g. the other organisation's lecturers) are taxable, as are charges to the other organisation for administration, photocopying, telephones, etc.
- E** Advice on specific VAT cases is always readily available from the Finance Office.

FINANCIAL DETAILS

- 1 It is the responsibility of the Department to raise invoice requests at the appropriate time. This form does not constitute an invoice request.
- 2 Only where the Course/Conference is taxable can VAT incurred on costs be recovered. If the Course/Conference is exempt, all costs should include VAT where appropriate.
- 3 The Personnel Office must be advised if a contract is required for any outside staff.
- 4 An extra cost for Employer's National Insurance will be incurred by the University in making such payments. Allowance should be made for this. An additional 10% to gross salary should be incorporated in the costings.
- 5 Please specify if payment to a member of staff is to be made to a general fund.
- 6 If it is a joint conference, it is important to be clear on what basis the other organisation is making a charge (if any), and whether VAT will be levied.
- 7 Central costs will be charged to the Department via the Allocation Model. As this uses a combination of cost drivers, it is not possible to specify exactly at what level these would be, but a prudent rule of thumb would be to take 10% of income (net of Accommodation Office charges). If large sums of money are involved, you are strongly advised to talk through the details of the Course/Conference with the Finance Office.
- 8 The School Overhead is at the discretion of the Head of Department. It must be clearly understood that any deficit arising from the Course/Conference will be transferred to the Department operating budget.

Additional Questions for setting up Short Courses/Conferences

Is the course/conference credit bearing or non credit bearing?

What type of course is it:-

Academic Conference
Course/Workshop for Schools
Continuing Professional Development (CPD)
Non CPD for adults/organisations
Non CPD Workshop/Conference
Other non CPD

This is needed for HEBCIS

Continuing professional development (CPD) is defined as-

A range of short and long training programmes for learners already in work who are undertaking the course for purposes of professional development / upskilling / workforce development – i.e. it does not relate to undergraduate courses where, for example, the students go on placement.

Is the course/conference Open to any delegate or closed?

This is needed for the University's tax return rather than HEBCIS. The definition of a closed course is given in the guidance below:

- The attendees are drawn from a narrow range of the public, or
- The criteria for selection for the course exclude the wider general public, or
- The benefit is not to a sufficiently wide sector of the public.

A typical example would be where a university provides a course or training specifically for a single business.