

EDUCATION MATTERS

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Welcome to the latest edition of Education Matters

It has been a bit of a whirlwind since our last newsletter - the vaccination drive has proven to be very successful and with 'Freedom Day' fast approaching, normality (we hope) is a stone's throw away.

However, there is one area that has come under the spotlight again from HMRC and the media, 'The Coronavirus Job Retention Scheme (CJRS)'. With political pressure from the government also growing, they are hot on the heels of organisations that have made fraudulent claims.

So, what does that mean for independent schools? Most, if not all schools accessed the furlough scheme when the country went into lockdown from March 2020. Claims varied greatly between schools as the autumn term saw schools reopen only to shut down again in spring 2021 and reopen in the second half of that term. We also know that HMRC is currently gathering data on CJRS claims via the CT600 (Corporation Tax) submissions and are beginning to initiate reviews.

I recently wrote an article with ISBA on CJRS which highlighted some points for consideration.

- Ensure the evidence around the decision-making process for accessing the CJRS grant exists. Why was the claim submitted? Would staff have been made redundant if access to the grant was not forthcoming and how were the staff chosen?
- Ensure the evidence to support the calculations is retained - HMRC are finding errors in the calculations. This is not unexpected as initially the information being released was quite complex and confusing and schools may not have gone back to recalculate early claims.
- Ensure there is evidence to support the fact that staff on furlough were not asked to undertake any of their employment duties, especially before the flexi furlough was introduced.

- As a result of the uncertainty, many schools stopped anything other than essential expenditure. By default, surpluses have therefore arisen, but this is misleading as this expenditure has simply been deferred and is now being undertaken as schools return to some form of normality. Again, schools may wish to document evidence to that effect.

The updated Governance Code places more emphasis on ethics and integrity and governing boards are currently discussing these concepts with regards to the furlough grants. Should a school voluntarily return the grant if they calculate they can afford to do so?

The concept of affordability is a difficult one as one could argue the full impact of COVID-19 has yet to be felt in the independent sector. In addition, would the decisions that have been taken since the first lockdown be different if the grant had not been available?

A retrospective view is always difficult to achieve objectively but with more data available to HMRC, and pressure on HM Treasury from the Finance Select Committee, the assessment by HMRC of CJRS claims is going to be an ongoing issue. Schools will need to be clear on the logic that justified the initial claim, clear on why the claim was continued as the guidelines for the operation of schools changed and then be able to justify why the claim is still valid considering the financial results achieved, or likely to be achieved in 2021.



Anjali Kothari
Head of Education

UPDATED CHARITY GOVERNANCE CODE FOR SCHOOLS

By Luke Holt, Not for Profit Partner and governance expert, Moore Kingston Smith

In our last edition of **Education Matters**, we spoke of the ongoing consultation into the Charity Governance Code in mid-2020. Following the conclusion of that consultation, the steering group issued an updated version of the Code in December 2020.

The 'Foundation and Seven Key Principles' framework remain unchanged, but as signposted during the consultation exercise, two of the principles have been updated, with one being significantly altered from its previous version. The key changes are as follows:

INTEGRITY PRINCIPLE

This principle has undergone a 'light refresh'. The key changes are in relation to:

- A more significant focus on ensuring the organisation acts in line with 'its values' in everything that it does. At Moore Kingston Smith, we have been surprised to learn during our governance work to date that many of the charitable organisations we engage with do not have a set of agreed values across their trustees/governors and senior management teams. The Code refresh now brings this area into sharper focus.
- The key underlying principle of integrity and putting the organisation's best interests first in every situation, has been expanded from just one section in the previous Code to four sections covering:
 - Not being unduly influenced by those with personal interests
 - Ensuring no person or group has undue influence in the organisation
 - Regularly checking for power imbalances at board/governing body level
 - The Charity Ethical Principles (NCVO guidance that was signposted during the consultation phase) have been included in the 'non-binding rules and other Codes' that organisations may wish to have due consideration of.
- Lastly it was felt that during the consultation process, the critically important issue of safeguarding was not sufficiently prominent in the Code. In this refreshed version, there is now an entirely new section that considers the governance around safeguarding, as follows:

3.7 Ensuring the right to be safe

3.7.1 Trustees/governors understand their safeguarding responsibilities and go beyond the legal minimum to promote a culture in which everyone feels safe and respected.



3.7.2 Where appropriate:

- The board/governing body makes sure that there are appropriate and regularly reviewed safeguarding policies and procedures.
- As part of the organisation's risk management process, the board/governing body checks key safeguarding risks carefully and records how these are managed.
- All trustees/governors, staff, volunteers and people who work with the organisation have information or training on the safeguarding policy, so they understand it, know how to speak up and feel comfortable raising concerns.

Much has been written regarding safeguarding (headlines, Charity Commission bulletins and governance case findings) and this amendment to the Code serves to ensure that trustees/governors at board/governing body level understand both their legal requirements and safeguarding policies and procedures.

Furthermore, for trustees and governors in the education sector, this 'light refresh' is potentially more important as the safeguarding principles on which it is based, are again in the headlights with the continuing #MeToo movement and the more recent upswing in posts on the [Everyone's Invited](#) website regarding incidents at both public and private schools.

DIVERSITY PRINCIPLE

Unlike the Integrity Principle update, a comparison of the old Code to the refreshed version around diversity is not as useful an exercise. Our governance team fed back to the consultation, commenting that the Diversity Principle was the one area of the 2017 Code that "had not best stood the test of time and needed a significant refresh". This feedback was agreed by the steering group (and even made its way onto the consultation update slides presented back in September 2020!) and the Diversity Principle has been completely reworked with the aid of external consultants.

- The Diversity Principle is now entitled the 'Equality, Diversity and Inclusion Principle (EDI)', reflecting both a shift in the importance of all these three key areas – not just diversity – and also mirroring more widely-used not for profit sector terminology.
- Whereas the previous Code focused largely on considering diversity internally within an organisation (perhaps with some trustee/governing body report disclosures), the new Code outlines a 'Four step' process which ensures that EDI practices and policies are not only considered internally but are also shared with key stakeholders and monitored and measured during this principle's 'journey'.

SOME CONSIDERATIONS

1. Think about why EDI is important for the organisation and assess the current level of understanding.
2. Set out plans and targets tailored to the school and its starting point.
3. Monitor and measure how well the school is doing.
4. Be transparent and publish the school's progress.

The steering group also recognised that many organisations are at different stages of their EDI journey and that more guidance on how to practically manage this process and how it may differ for sub-sectors is required. More guidance will be shared in due course.

In relation to the new EDI principle, I have been contacted by many of our audit and governance clients and questions largely fall into two categories: "I'm scared of saying the wrong thing" and/or "we, as an organisation, don't know where to start". The former is solved by EDI (background) training, alongside understanding why diversity, equality and inclusion in your organisation can only be seen as a positive (for example, diverse boards make better decisions). The latter often starts with posing the question in return: "what does diversity mean to your organisation and what would you like to achieve?" before building a route map (potentially over a few months or years) to achieve that goal.

We recently ran an online seminar as part of our Enterprise Series **The changing face of business – inclusion matters**, on the importance of diversity and inclusion which you may find interesting. You can view the video [here](#).

We are aware that the Charity Commission continues to take a very active interest in the governance of the sector. As a result, our governance team continue to undertake several governance reviews in the sector, ranging from 'one-off' governance engagements to full reviews against the Code.

Luke has extensive experience across the entire not for profit sector and has built up a wide range of contacts and working relationships, which allow him to be at the forefront of key issues and sector changes as they arise.

Luke advises charities, further education colleges, higher education universities and private providers, independent schools and housing associations.



MITIGATING YOUR CYBER SECURITY RISKS

By Daniel Faram, Senior Security Consultant, Moore ClearComm

Throughout the pandemic, there has been a stark increase in cyber crime activities. Some estimates indicate a 600% increase, some of which has targeted educational establishments in the UK. Hastily adopted remote learning solutions have provided malicious actors with alternative methods for conducting attacks and undermining the confidentiality, integrity and availability of sensitive data.

Although schools are now much better equipped to work remotely, it does increase the chance of a data breach or significant cyber attacks occurring, which could result in an inability to deliver quality teaching to students and the loss of sensitive personal data.

While data and financial loss are the more tangible risks that a school must manage, it is the subsequent reputational damage following cyber attacks that have the biggest impact on your educational establishment, especially if reputation is core to your ability in attracting new students.

Therefore, it is important that remote learning solutions remain adequately protected so they do not present an easy avenue of attack for a malicious actor, and the safety of students that remain at home can be ensured.

The following tactics employed by malicious actors are important to consider.

RANSOMWARE

Ransomware impacts organisations large and small, public and private. For schools, this could be a threat to release the personal data held on pupils and parents unless a ransom is paid. Ransomware could also prevent the school from delivering classes to pupils, or even cause them to lose data concerning the educational achievements and exam results of pupils.

Malicious online actors carrying out ransomware attacks often scan the public internet for specific open ports relating to services which would allow external access if security configurations haven't been optimised. Commonly exploited services are those used for file sharing or remote access which are likely to be components of your remote learning solution. A recent tactic adopted by ransomware gangs is not only encryption of network devices. If the victim refuses to pay, the attackers release sensitive data publicly, compounding a ransomware-based disruption with a data breach.

EMAIL SPOOFING

Mailbox filters and staff training can mitigate the risks presented by phishing attacks under most circumstances. If a school's email address was spoofed, a hacker could send an email that looks like it came from the school to parents, children and other third parties. If you do not have the skills in-house to understand and optimise the security tools you have in place, then you should seek external help.

More sophisticated attacks where emails appear to be sent from an organisation's legitimate address can be successful as they are far harder to spot. Schools at risk of email spoofing do not have the correct email security configurations in place. Organisations using external email security services may mistakenly assume they are protected.

Sub-optimal configurations across the education sector suggest there may be insufficient oversight of cyber security in the organisation or a lack of knowledge and skills to correctly implement the protection that is available.

VULNERABLE SERVICES

New software vulnerabilities are regularly identified and the companies responsible for the software, like Microsoft, disclose the vulnerabilities publicly and provide fixes to address them. Organisations that do not implement the fixes in a timely manner will run vulnerable software and cyber criminals use publicly available information to identify when an organisation is running such software. The vulnerabilities can then be exploited to attack an organisation. Schools that have deployed remote learning solutions will have increased their risk of attack with the services, so it is important to have a vulnerability or patch management solution in place to avoid being compromised.

The threat posed by cyber criminals changes frequently, making it difficult for schools to maintain effective cyber security. Cyber risks can be complex, and senior management may not have the technical knowledge necessary to interrogate their IT provider about the organisation's cyber security and vulnerabilities. Independent verification should be obtained irrespective of the technical capacity of your school's IT team. This often reveals vulnerabilities that could be exploited by hackers. It also provides schools with reassurance that their cyber security is being effectively managed.

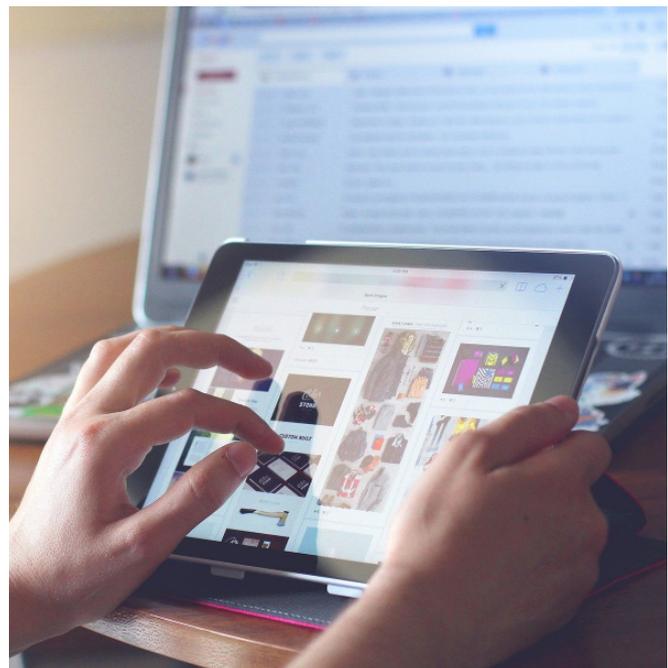
“The threat posed by cyber criminals changes frequently, making it difficult for schools to maintain effective cyber security.”

Schools should consider whether IT systems are configured securely and what forms of assurance are available to governors and trustees. Systems supplied by third party suppliers can introduce cyber and information security risks. Schools should have processes in place to identify and assess the risks posed by third party suppliers and a procedure to manage those risks.

If you find yourself with some extra resource and capacity now that troubleshooting home working issues are less frequent, take stock of your public-facing services and assess your current cyber security risk.

Dan is an experienced senior consultant with a diverse skill set rooted in Incident Response as well as more broadly across cyber security and intelligence. He is adept at delivering bespoke cyber security solutions to client issues, frequently for celebrity, high net worth individuals and senior government officials.

Dan frequently interprets technical information to non-technical clients to advise on wider digital, reputation or privacy strategies.





HOW THE #METOO MOVEMENT IN SCHOOLS HIGHLIGHTS THE IMPORTANCE OF ROBUST POLICES FOR RAISING CONCERNS

By Holly Bateson, HR Consultant, Moore Kingston Smith HR Consultancy

As the #MeToo movement gains more momentum within schools, the importance of having robust and well-communicated policies for raising concerns in the workplace cannot be underestimated.

The Sarah Everard tragedy prompted thousands of people to share their stories, thoughts and opinions on female safety within the workplace and in everyday life. The [Everyone's Invited](#) website particularly focuses on the education sector and demonstrates how female students feel unsafe and unheard. Lessons can be learnt from these shared experiences and measures must be put in place to help employees and students raise their concerns confidentially, feel protected regarding whistleblowing and know that they will be listened to without judgement.

The more that can be done to encourage employees and students to speak up if they have concerns, can help promote the understanding that every voice matters. Employees and students must be able to raise any type of issue or grievance without feeling they might be penalised and should also be provided with the appropriate support to maintain their wellbeing throughout the process.

“The more that can be done to encourage employees and students to speak up if they have concerns, can help promote the understanding that every voice matters. Employees and students must be able to raise any type of issue or grievance without feeling they might be penalised and should also be provided with the appropriate support to maintain their wellbeing throughout the process.”

Clearly defined policies and procedures formalise the process that employees and employers are expected to follow and give both parties an understanding of their responsibilities throughout. Employees also have the opportunity to independently learn about the process before reaching out to the most responsible and relevant individual.

Several schools have introduced different initiatives to address concerns from students and parents in response to the movement. A lot of these initiatives involve educating students on topics such as consent, and casual and overt sexism. Other schools have explored different forms of listening, giving students the platform and space to hear and understand the experiences of others. It's also viewed as important that these conversations include parents and help to provide reassurance for students that they can reach out to their teacher or parents for help at any time without fear of judgement.

For every voice to feel truly heard, leaders must take more of a holistic view that goes beyond policies addressing issues retrospectively. The following measures can be considered to proactively foster a culture where every voice matters:

- Implementing multiple platforms of communication that promote two-way dialogue such as regular one-to-ones, appraisal meetings, staff surveys etc.
- Ensuring that organisational policies, values and behaviours help to provide employees with a meaningful voice and make them feel safe to report offensive behaviour.
- Providing senior leaders with conflict management training and to provide a toolkit to handling difficult conversations and improve their confidence in tackling these situations.
- Encouraging consultation and partnerships with recognised unions.
- Encouraging employee involvement in decision-making processes where possible.

(Chartered Institute of Personnel and Development, 2021)

Equally, this approach can be applied to students – however, schools must ensure that teachers are able to listen effectively and act quickly as conversations arise, or when they notice a student might be struggling.

Consistently demonstrating ethical leadership and communicating openly and transparently with both employees and students builds relationships based on trust and allows individuals to feel comfortable that their experiences will be heard and considered objectively.

Nurturing a culture in schools that encourages both employees and students to raise concerns and promotes open discussion to remove taboos can help foster an ethos and atmosphere where teachers and staff feel listened to, and in turn, can help students find their own voice.

Holly is an HR professional who has gained her experience across the hospitality, retail and not for profit sectors. She has an HR generalist background, leading on projects to improve employee engagement and wellbeing while partnering with and advising senior leaders.

Holly applies her knowledge and experience when working with clients on a variety of long-term, strategic people projects that help achieve and grow organisational objectives.

OFF-PAYROLL WORKING IN THE PRIVATE SECTOR - WHAT IT MEANS FOR INDEPENDENT SCHOOLS

By John Williams, Senior Tax Manager, Moore Kingston Smith

Following the delay last year, the off-payroll working rules (also referred to as IR35 rules) for the private sector came into effect on 6 April 2021. These rules apply to all medium to large size organisations, including independent schools.

Most independent schools should have already begun to address the new regime, but given the regular use of contractors, we expect that this regime will continue to impose a financial and administrative burden on the sector.

This article provides a refresher of the rules and the practical considerations independent schools should be aware of several months into the regime.

WHAT DO THE CHANGES MEAN?

For independent schools that are not already subject to the 2017 public sector rules, when your school is engaging with individuals, consultants, contractors, or freelancers who provide their services through their own company, your school will be responsible for deciding if tax should be deducted at source (e.g., PAYE). So, if you determine the individual is regarded as an employee and is providing their services directly to your school, then you will need to deduct income tax and employee NICs and pay employer NICs even when the services are provided through a personal service company.

If the school is paying an agency that has the contract with the individual's personal service company, then the agency would be responsible for the deduction of these payroll taxes. However, the school, as the end user of the services, must tell the agency as well as the contractor, whether the off-payroll working rules apply.



“Most independent schools should have already begun to address the new regime, but given the regular use of contractors, we expect that this regime will continue to impose a financial and administrative burden on the sector.”

WILL THESE RULES APPLY TO ALL EDUCATIONAL ORGANISATIONS?

These new off-payroll worker rules will apply to medium and large organisations and an exemption from these rules is currently available for small organisations.

The main tests for determining whether an organisation is small are taken from the Companies Act 2006. To be treated as small, two of three conditions need to be satisfied:

- Annual turnover of £10.2 million or less;
- Balance sheet total of £5.1 million or less;
- Number of employees not exceeding 50.

An unincorporated organisation will be considered small if its annual turnover does not exceed £10.2m (known as the ‘simplified test’).

WHAT SHOULD I DO NOW?

If these changes apply to your school (i.e., you are not classified as a small organisation), you should review all relationships and contracts held with contractors, freelancers, consultants etc. to determine whether you should be deducting tax at source.

Schools must also have a policy on how to determine employment status for contractors. HMRC recommend that organisations use the [Check employment status for tax](#) (CEST) service to determine a contractor's status. However, there is some doubt whether the current version of the tool accurately reflects the rules. For example, the tool can produce a status determination without considering a contractor's engagements with other organisations, which has proven to be a crucial factor for determining employment status in recent HMRC tribunals. An expert opinion may need to be sought on the employment status of some engagements, taking into account relevant case law and other relevant guidance.

Furthermore, schools must be aware that incorrect status determinations can arise when applying the same determination to a group of contractors that appear to be similar. Slight differences in working practices can alter the status determination for a contractor, so each contractor's engagement should be reviewed carefully.

If, after this review and implementation of a status determination policy, you conclude that tax should be deducted at source from those invoicing via a company, your payroll provider will need to be informed. Payroll policy and procedure will also need to be established or mistakes can easily occur if there are no clear payroll processes in place, which take into account new starter checklists, tax codes and the treatment of expenses and material costs. In some instances, schools may prefer to house contractors who sit inside the off-payroll working rules on a separate payroll scheme.

HMRC have confirmed that it would take a 'light touch' approach towards errors for the first 12 months of the rules being in operation. This means no penalties will be charged in relation to errors made providing that reasonable care was taken in applying the off-payroll working rules. In order to demonstrate reasonable care, schools must keep clear records of how determinations have been made and who status determinations have been issued to.

WHAT ABOUT PERIPATETIC TEACHERS?

Peripatetic teachers, sometimes known as itinerant teachers, have historically been an area of complexity in respect of determining employment status. For example, school music teachers or sports coaches are sometimes engaged as self-employed personnel. However, where they are paid directly by the school and carry out their duties on the school premises, there is a risk that they could be considered employees of the school.

When determining the employment status of peripatetic teachers providing services via their own limited company, careful consideration is required of both the HMRC CEST tool and the specific HMRC guidance that continues to exist for determining the employment status of these individuals. The off-payroll worker legislation will need to be applied to such engagements where these teachers provide their services via a limited company to your school.

WHAT IF OUR SCHOOL ENGAGES DIRECTLY WITH INDIVIDUAL CONTRACTORS?

Your school may also engage with the individual as a contractor (i.e., sole trader), rather than with a contractor's personal service company. The rules applying to sole traders do not change and your organisation will continue to be responsible for determining their employment status.



BEWARE OF TAX COSTS WHEN PROVIDING LIVING ACCOMMODATION TO STAFF

By John Williams, Senior Tax Manager, Moore Kingston Smith

Although it's commonplace for schools to provide living accommodation to certain members of staff, such provision gives rise to a taxable benefit unless an exemption applies.

Schools providing living accommodation to staff may have relied upon a historical non-statutory exemption from tax known as the 'representative occupier concession'. HMRC have recently withdrawn this concession with effect from 6 April 2021, resulting in many schools reviewing the provision of accommodation to staff to ensure that it is covered by other statutory exemptions, or if a tax charge and reporting requirement now arises.

WHAT IS THE REPRESENTATIVE OCCUPIER EXEMPTION AND WHY HAS IT BEEN WITHDRAWN?

The exemption was a practical measure introduced when the current living accommodation legislation started from 6 April 1977 and provided an exemption to tax for employees who were provided with living accommodation for the better and more effectual performance of their duties. It was available to employees who were 'representative occupiers' of employer-provided accommodation up to 5 April 1977 (and employees who succeed to a particular post regarded as carrying representative occupier status).

HMRC specifically define a representative occupier as an employee:

- who resides in a property provided rent-free by the employer;
- who, under the terms of the contract of employment, is required to reside in that particular house and is not allowed to reside anywhere else; and
- whose occupation of the house is for the purpose of the employer, the nature of the employment being such that the employee is reasonably required to reside in it for the better and more effectual performance of their duties.

“Although it’s commonplace for schools to provide living accommodation to certain members of staff, such provision gives rise to a taxable benefit unless an exemption applies.”

Following a public call for evidence, HMRC concluded that the concession would be withdrawn on the grounds that legislating the concession would “enshrine unfair practices” and it is “not compatible with HMRC’s powers of collection and management”.

TAX EXEMPTIONS THAT SCHOOLS COULD APPLY FOR

Schools continuing to provide living accommodation to staff can look to other tax exemptions potentially available. These are as follows:

1. Proper performance of duties – this exemption applies where it can be demonstrated that the accommodation provided by the school is essential to the proper performance of the duties of employment.
2. Customary and better performance of duties – this exemption applies if the accommodation provided is for the better performance of duties of the employment, and it is customary for such accommodation to be provided to employees for that particular type of employment.

Care needs to be taken to ensure that the above exemptions apply and that the strict conditions and eligibility tests are satisfied.

For example, schools not providing boarding facilities for pupils may find it difficult to argue that the living accommodation is provided for the proper performance of duties. Furthermore, HMRC have previously confirmed that they do not accept that the ‘customary’ exemption is appropriate to accommodation provided by employers within certain roles in the education sector.

If the relevant tax exemption is not applied, the school becomes fully taxable on the employee and the school will incur a national insurance cost at 13.8% on the benefit value. The calculation of the taxable benefit will vary depending on a number of factors, including when the accommodation was purchased, value of the property, whether it is rented, any employee contribution towards costs of the accommodation etc.

WHAT DO SCHOOLS NEED TO DO?

Schools that have relied upon the representative occupier concession for the provision of staff accommodation, or apply the statutory exemptions detailed above, must review the provision of accommodation to help ascertain any increased tax costs for the school and its staff. This could include:

1. A check to ensure that the conditions for the representative occupier concession were met if the concession was relied upon in the period up to 5 April 2021. While the withdrawal of the concession does not apply retrospectively, there could still be a historical tax risk to schools if the strict conditions were not met.
2. A review of existing accommodation provisions to determine whether tax exemptions still apply. This should include reviewing actual duties performed by employees who are provided accommodation by the school.
3. Where exemptions no longer apply, changes to employee compensation arrangements should be made, and consideration of the tax and social security costs where the school continue to provide the benefit should be taken.
4. Communication with employees on the impact of the changes.

John has worked in tax for over 10 years, having gained substantial experience at several top 10 firms. He advises on all aspects of UK employment taxes and assists clients with cross-border issues.

John is experienced in payroll, off-payroll working arrangements, expense and benefits – including major benefits such as accommodation, as well other aspects of employment taxes. His clients range from the smallest of companies (public and private sector) with one or two people on the payroll to those with several thousand.

ACADEMIES PLUS (A+) NEWSLETTER

Our latest edition of A+ was released in March 2021 and includes articles on the following:

- Finding the silver lining – getting the most out of your two auditors
- Don’t fall asleep – protect your academy from cyber crime
- Understanding your VAT regime
- Ensuring your employees’ wellbeing with an Employee Assistance Programme



You can find the latest copy of A+ along with other sector insights on our academies web page [here](#).



NEWS IN BRIEF

SCHOOLS CONFERENCE, 17 MARCH 2022

Our very popular and successful schools conference is back next year and after a year's absence due to the pandemic, we are looking forward to seeing you in person.

The conference will provide you with a comprehensive view of how to prepare for and make the most out of the changes likely to affect the independent school sector. Our updates will include an economic and sector update, updates from our own experts and the latest on Coronavirus and Brexit.

Aimed at governors, headteachers, independent school principals, bursars and school business managers.

Further details will be sent in the autumn.

HOSTING AND RECORDING ONLINE SESSIONS DURING THE CORONAVIRUS PANDEMIC

Schools are now more experienced and better equipped to deliver online learning, with resources for delivering educational provision remotely.

So, it remains of paramount importance that they follow the current government guidance on remote learning and ensure that they have safeguarded their staff and pupils from the risks associated with remote provision. [Read more.](#)

PULSE SURVEY: NOT FOR PROFIT SECTOR

Back in 2020 Moore UK released the results of their first pulse survey aimed at the education and charities sector.

The survey results showed that around 9 in 10 of both schools and charitable organisations are confident in their general outlook for the next 12 months. Going forward the vast majority of schools were confident in hitting their income targets over the next 12 months.

You can access the full survey results on our website, including statements on school redundancies and reserves. [View the survey.](#)

BREXIT HUB

Keeping you up to date with all the latest Brexit news, from insights to webinar recordings, our hub will guide you through what can be a very complex subject. [Enter our hub.](#)

CORONAVIRUS HUB

All the latest updates from the government and our own insights which provide areas of key considerations we hope you will find useful. [Enter our hub.](#)

RESOURCES HUB

Providing you with access to a variety of on-demand content from our specialists as they speak on a range of diverse issues affecting businesses and not for profit organisations. [Enter our hub.](#)

ENTERPRISE HUB

Delivering engaging, topical webinars backed up with the materials that you need to help you reach your full potential. Each session provides expertise from our diverse service offerings, exploring the topic from all angles and thinking in wider business terms. [Enter our hub.](#)

2021 WEBINAR PROGRAMME

Our webinar programme covers a wide range of topics to guide and inform you on the latest issues. For further information on all our webinars, please visit our [events](#) page.

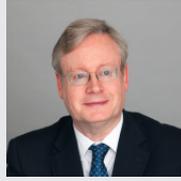
[For all education related news and insights, please click here.](#)

If you are interested in any of the articles published in this newsletter, please contact Anjali Kothari directly at akothari@mks.co.uk, quoting **Education Matters 2021**.

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