



Adoption

The Governors of the Resources Committee, at their meeting on **29th March 2022**, adopted this lettings policy and the scale of charges set out below:

Approved: 29th March 2022

Next Review: January 2023

First adopted: 3rd October 2017

Policy Objectives

The governors adopt and endorse the County's Lettings Policy and recognise the principles therein, namely:-

- (i) that school premises represent a significant capital investment and should be fully utilised ;
- (ii) are a valuable community resource;
- (iii) educational usage of education premises constitutes a natural priority;
- (iv) that a profit margin would be welcome when derived from private or commercial usage but is not the objective when facilitating education activity by designated users.

Priority Usage

The governors have adopted the following categories of priority user:-

- (i) statutory users – Category A;
- (ii) designated users – Category B;
- (iii) private users – Category C1 and C2.

The governors have applied in each case the definitions identified in the Devon County Council lettings guidance.

Statutory – usage laid down by statute will not be frequent but must be accommodated, at a rate to recover costs. The charging of a rent is prohibited by law. This could include use of school premises for election purposes as a polling station.

Applications for Designated Status

The governing board has delegated their power to determine designated status to the Business Manager who will exercise discretion on their behalf and determine applications. The outcome of such decisions shall be matter of report to the governing board each term. The Principal will arrange for a list of approved organisations to be maintained. This does not preclude the Principal or Business Manager from referring sensitive applications to the full governing board at their discretion.

Categories of Designated and Private User

The governors have decided that, for the purpose of charging, there will be one category of designated user, to include the Sidmouth College Association, Devon County Council and Sidmouth Youth Theatre.

The governors have decided that, for the purpose of charging, there will be two categories of private user. These are:

Category C1 – Community groups operating on a not for profit basis and private users wishing to use the premises for a social or recreational purpose.

Category C2 - Commercial organisations who choose to use the school premises for the purpose of generating a profit

Conditions of Hire

The governors have adopted the standard Devon County Council account of hire. These terms form Appendix Two to this Policy Statement.

Administration of Lettings

General

The governors recognise that it would be impossible for them to personally vet every applicant or organisation wishing to make use of the school premises. Accordingly, they have delegated the authority to accept applications for hire to the Business Manager.

Variations

No member of staff is allowed to vary the terms and conditions from which the school premises are hired to either individuals or organisations nor to deviate from the governors' published charging policy. The only exception to this rule is the application of discounts as outlined below.

Lettings Documentation

All formal hiring of the schools premises, including those for which no charge is made, shall be properly documented. All hirers **must** complete a letting or hire agreement and are to receive a copy of the conditions of hire. The hire agreement is a contract which the governors may enforce at law.

Scale of Charges

In arriving at their scale of charges the governors have followed the following principles:-

- (i) that statutory users will be charged an amount commensurate with cost recovery;
- (ii) that designated users will be charged no more than cost;
- (iii) that private users will be charged on a cost plus an income margin for the school ;
- (iv) that there will be parity of treatment for similar users;
- (v) that overall the cost of letting school facilities will be recovered from users.

For the purpose of charging, the Principal and the Business Manager are empowered to determine to which group any particular individual or organisation belongs. The basis of charging will be determined by the purpose for which a letting is arranged.

The scale of charges forms Appendix 3 to this policy statement.

Discounts

These may be negotiated with regular hirers who pay more than £300 per month for their use of college facilities. The discounts form part of the scale of charges (Appendix 3) and are the only permitted variations to the standard charges.

Value Added Tax

The governors are constrained by law to apply value added tax to all transactions where this is appropriate.

Insurance

The school must ensure that the Hirer has appropriate public liability insurance to cover all its legal liabilities for accidents resulting in injuries to persons (including all participants in the activity for which the premises are being hired), and/or loss of or damage to property, including the hired premises, arising out of the letting. The minimum limit for this insurance cover is £2 million. The hirer must produce the appropriate certificate of insurance cover before the letting can be confirmed.

Minimum charges and deposits

The minimum hire period will be one hour.

The governors reserve the right to require a deposit over and above the hiring charge as a surety against damage to the premises (including any equipment) or the premises being left in an unacceptable condition necessitating their incurring additional cost for cleaning, caretaking or other expenses.

Cancellations

Governors will seek to recover any cost incurred by the school which are unavoidable and result directly from the cancellation of a letting. Details of the charges are shown in the scale of charges in Appendix 3.

Payment methods

The governors are mindful of their responsibilities in safeguarding the school from bad debt. Therefore payment at the time of booking is the norm for one-off hirers. For regular weekly hirers the school will issue an invoice each term in arrears, and for hirers using the premises for multiple evenings per week, a monthly invoice will be issued. In all cases where cash or cheques are paid over then an official receipt must be issued.

Extension of Credit

The governors will allow the extension of credit to bone fide local organisations and individuals where they are satisfied that these are credit worthy. In all the cases the governors reserve the right to withdraw credit facilities where prompt payment is not received. The governors will not normally extend credit for lettings where the invoice value is less than fifty pounds (£50). The governors have chosen to delegate the approval of credit facilities to the Principal and the Business Manager, who will maintain a list for the guidance of administrative staff. In all cases where credit is advanced the invoice is to be raised at the time of booking.

Security

The governors will not normally insist upon continuous caretaking presence. However, they reserve the right and delegate power to the Principal to insist upon caretaking presence where in his view the nature of the hiring may leave the school vulnerable to theft or damage.

Review of Policy

The governors will review the policy each year in the month of January and the scale of hire charges for the forthcoming academic year will also be reviewed and updated.

Appendix Two (Version A non Covid regulations) See Appendix Two Version B for Covid regulations

ONLY TO BE USED WHEN COVID REGULATIONS HAVE CEASED

Letting of Educational Premises and Grounds - Terms and Conditions of Hire

NB References in this form to Devon County Council shall, in relation to school premises, be construed as references to the governors of that school. The Law which applies is the Law of England.

APPLICATION AND FEES

1. The signatory of the application shall be the hirer. Where a promoting organisation is named in the application, that organisation shall also be considered the hirer and shall be jointly and severally liable hereunder with the signatory.
2. The fee payable for the hiring shall be calculated in accordance with the scale of charges published by the Governors. The Governors reserve the right to alter or revise these charges at any time.
3. The fee for an occasional hiring shall be paid to the person authorising the hiring within five days of such hiring being approved and upon receipt of such fee the hiring shall stand confirmed subject to the provision of condition 4. In the case of a long-term letting the governors of the hired premises may at their discretion permit the periodic payment of hire charges in arrears.

CANCELLATION

4. The Governors or their agent(s) acting on their behalf must reserve the right, having good reason, at any time without notice to cancel a hiring or withdraw permission for the hirer to occupy any part of the hired premises on any particular date. In such event the Governors shall not incur any liability whatsoever to the hirer other than for return of any fee or the appropriate part of any fee paid in respect of the hiring.
5. If the hirer shall cancel the hiring of the premises then the Governors shall be entitled to retain or demand as the case may be the whole of the fee paid in respect of such cancelled hiring; PROVIDED THAT if notice of such cancellation is received at least seven days prior to the date of the hiring the fee will be refunded or remitted to the hirer subject only to any necessary deduction or payment in respect of expense already incurred by the Governors or the Council in respect of that hiring.
6. Bookings are taken subject to the premises not being subsequently required for Parliamentary or Local Government elections or other statutory purpose. In the event of the premises being so required, the Governors will refund to the Applicant all charges made by them and already paid by the Applicant. Neither the Governors nor the Council shall be liable to pay any compensation for any loss incurred by the Applicant.

INSURANCE

7. The hirer's use of the hired premises is conditional on the hirer holding appropriate liability insurance. A copy of such insurance shall be provided to the school at the time of booking.

FURNITURE AND EQUIPMENT

8. The hirer's use of the hired premises shall be deemed to include the use of chairs and tables only.

9. The arrangement of furniture and/or the use of additional furniture or equipment will require the specific approval of the Governors. Such use may be subject to the scale of charges published by the Governors.

10. Where additional equipment is required by the hirer this will be subject to an additional charge according to the Governors' published scale.

KITCHEN FACILITIES

11. Kitchen facilities and facilities for the preparation of refreshment are not included in the hiring unless prior consent for the use of such facilities has been given by the Business Manager, who will have consulted the catering contractor to arrange for such use at all times to be supervised adequately. Separate conditions of hire exist for catering facilities; where catering facilities form part of the contract these conditions, which can be obtained from the school, are deemed to have been accepted.

HEALTH, SAFETY AND CONDITION OF PREMISES

12. The hirer/hirers shall during the hiring be responsible for:

- (a) taking all measures necessary to ensure that the permitted number of persons using the hired premises is not exceeded;
- (b) the efficient supervision of the hired premises and for the orderly use thereof including the observance of the governors' policy on no smoking on school premises;
- (c) ensuring that all doors giving egress from the hired premises are kept unfastened and unobstructed and that no obstruction is placed or allowed to remain in any corridor giving access to the hired premises;
- (d) ensuring that all proper safety measures are taken for the protection of the users of the premises and equipment including adequate adult supervision where young people are concerned;
- (e) familiarising themselves and the users of the premises with the fire-alarm positions, the locations of the fire-fighting equipment and the establishment's exit routes;
- (f) ascertaining the location of the nearest emergency telephone;
- (g) the provision of a suitable first-aid kit, and personnel as required;
- (h) compliance with the Food Safety Act and related legislation where catering facilities are involved.

13. At the end of the hiring the hirer shall be responsible for:

- (a) ensuring that the hired premises are vacated promptly and quietly;
- (b) ensuring that the hired premises are left in a safe and secure condition and in a clean and tidy state.

Failure to comply with these conditions may lead to additional charges.

RESTRICTIONS

14. No nails, tacks, screws, nor other like objects shall be driven into any part of the hired premises nor shall any placards, decorations or other articles be fixed thereto. No alterations or additions to any electrical installations, either permanent or temporary, on the hired premises may be made without the written consent of the Governors. Electrical apparatus must be switched off after use and plugs removed from sockets.

15. The hirer shall not permit or suffer any damage to be done to the hired premises or any furniture or equipment therein and shall make good to the satisfaction of the Governors and pay for any damage thereto (including accidental damage) caused by any act or neglect by himself, his agents or any person on the hired premises by reason of the use thereof by the hirer.

16. It is understood and agreed that the Governors do not, either expressly or by implication, warrant the premises to be fit or suitable for any sporting or recreational purpose for which the hirer intends to use them but rely entirely on the skill, knowledge and expertise of the hirer in choosing so to use them and require the hirer to discontinue that use immediately upon it becoming reasonably foreseeable that by reason of their condition a participant in or spectator to that sport or recreation or any other person is in danger of suffering injury, loss or damage.

17. Except insofar as the Unfair Contract Terms Act, 1977 (or any statutory modification or re-enactment of it) otherwise requires, neither the governors or someone acting on their behalf will be responsible or liable in any way whatsoever or to any person whatsoever (and whether or not there shall be any negligence by its servants or agents) in respect of:

(a) any damage or loss of any property brought on to or left upon the hired premises either by the hirer or by any other person;

(b) any loss or injury which may be incurred by or done by or happen to the hirer or any person resorting to the hired premises by reason of the use thereof by the hirer;

(c) any loss to breakdown or machinery, failure of electrical supply, fire, flood or government restriction which may cause the hiring to be interrupted or cancelled; and the hirer shall be responsible for and shall indemnify the school its servants and agents against all claims, demands, actions and costs arising from the hirer's use of the hired premises or from any loss, damage or injury suffered by any person arising in any manner whatsoever out of the use of the hired premises by the hirer.

LICENCES

18. The hired premises shall not be used for the sale or supply of intoxicating liquor, or the holding of any public entertainment, theatrical performance, film exhibition, lottery or other similar function without the consent of the Governors, and such consent shall be subject to the hirer first obtaining the necessary licence or permission required under current legislation, and producing this for the scrutiny of the Governors if required;

SAFEGUARDING

19. Where Sidmouth College premises are hired by/for groups including young people or vulnerable adults, the group must have a safeguarding statement and policy, clear and robust safeguarding procedures and DBS checks in place. Adults supervising young people or vulnerable adults will have received appropriate safeguarding training. The hirer will be asked to supply a copy of their safeguarding statement and policy at the time of booking. In line with obligations under the PREVENT strategy the school will need to confirm the purpose of the hire as bookings cannot be accepted from any individual or organisation who may have links with extremist groups.

Appendix Two (Version B)

Letting of Educational Premises and Grounds - Terms and Conditions of Hire of out-of-school settings during the coronavirus (COVID-19) outbreak (July 2020 onwards)

NB References in this form to Devon County Council shall, in relation to school premises, be construed as references to the governors of that school. The Law which applies is the Law of England.

APPLICATION AND FEES

1. The signatory of the application shall be the hirer. Where a promoting organisation is named in the application, that organisation shall also be considered the hirer and shall be jointly and severally liable hereunder with the signatory.
2. The fee payable for the hiring shall be calculated in accordance with the scale of charges published by the Governors. The Governors reserve the right to alter or revise these charges at any time.
3. The fee for an occasional hiring shall be paid to the person authorising the hiring within five days of such hiring being approved and upon receipt of such fee the hiring shall stand confirmed subject to the provision of condition 4. In the case of a long-term letting the governors of the hired premises may at their discretion permit the periodic payment of hire charges in arrears.

CANCELLATION

4. The Governors or their agent(s) acting on their behalf must reserve the right, having good reason, at any time without notice to cancel a hiring or withdraw permission for the hirer to occupy any part of the hired premises on any particular date. In such event the Governors shall not incur any liability whatsoever to the hirer other than for return of any fee or the appropriate part of any fee paid in respect of the hiring.
5. If the hirer shall cancel the hiring of the premises then the Governors shall be entitled to retain or demand as the case may be the whole of the fee paid in respect of such cancelled hiring; PROVIDED THAT if notice of such cancellation is received at least seven days prior to the date of the hiring the fee will be refunded or remitted to the hirer subject only to any necessary deduction or payment in respect of expense already incurred by the Governors or the Council in respect of that hiring.
6. Bookings are taken subject to the premises not being subsequently required for Parliamentary or Local Government elections or other statutory purpose. In the event of the premises being so required, the Governors will refund to the Applicant all charges made by them and already paid by the Applicant. Neither the Governors nor the Council shall be liable to pay any compensation for any loss incurred by the Applicant.

INSURANCE

7. The hirer's use of the hired premises is conditional on the hirer holding appropriate liability insurance. A copy of such insurance shall be provided to the school at the time of booking.

FURNITURE AND EQUIPMENT

8. The hirer's use of the hired premises shall be deemed to include the use of chairs and tables only.
9. The arrangement of furniture and/or the use of additional furniture or equipment will require the specific approval of the Governors. Such use may be subject to the scale of charges published by the Governors.

10. Where additional equipment is required by the hirer this will be subject to an additional charge according to the Governors' published scale.

KITCHEN FACILITIES

11. Kitchen facilities and facilities for the preparation of refreshment are not included in the hiring unless prior consent for the use of such facilities has been given by the Governors who will have consulted the catering contractor to arrange for such use at all times to be supervised adequately. Separate conditions of hire exist for catering facilities; where catering facilities form part of the contract these conditions, which can be obtained from the school, are deemed to have been accepted.

HEALTH, SAFETY AND CONDITION OF PREMISES

12. The hirer/hirers shall during the hiring be responsible for:

- (a) taking all measures necessary to ensure that the permitted number of persons using the hired premises is not exceeded; and that Providers who are hiring follow the guidance on protective measures for providers of:
 - community activities
 - holiday or after-school clubs
 - tuition
 - other out-of-school settings
- (b) the efficient supervision of the hired premises and for the orderly use thereof including the observance of the governors' policy on no smoking on school premises;
- (c) ensuring that all doors giving egress from the hired premises are kept unfastened and unobstructed and that no obstruction is placed or allowed to remain in any corridor giving access to the hired premises;
- (d) ensuring that all proper safety measures are taken for the protection of the users of the premises and equipment including adequate adult supervision where young people are concerned;
- (e) familiarising themselves and the users of the premises with the fire-alarm positions, the locations of the fire-fighting equipment and the establishment's exit routes, contained in the Schools RA100;
- (f) ascertaining the location of the nearest emergency telephone;
- (g) the provision of a suitable first-aid kit (to include Covid CPR protection) and PPE to deal with people with Covid symptoms, and personnel as required under DfE **Protective measures for out-of-school settings during the coronavirus (COVID-19) outbreak (see guidance link)** is the responsibility of the private provider.
- (h) compliance with all relevant DfE Guidance on preventing and managing suspected and confirmed cases of COVID-19.

DfE Guidance: <https://www.gov.uk/government/publications/protective-measures-for-holiday-or-after-school-clubs-and-other-out-of-school-settings-for-children-during-the-coronavirus-covid-19-outbreak/protective-measures-for-out-of-school-settings-during-the-coronavirus-covid-19-outbreak>

- (i) The provider must inform the Local Authority and Public Health England South West Health Protection Team of any suspected or confirmed cases immediately and follow Local Authority and Public Health England South West Health Protection Team advice and protocols.
 - **SW HTP/PHE** - call **0300 303 8162** (please note the recorded message is quite lengthy but schools are urged to hang on)
 - **DCC** – schools priority alerts mailbox: educate.schoolspriorityalerts@mailbox@devon.gov.uk
- (j) compliance with the Food Safety Act and related legislation where catering facilities are involved.

13. The hirer shall at the end of the hiring be responsible for:

- (a) ensuring that the hired premises are vacated promptly and quietly with a 72 hours lead-in-time before premises are used by the school;

(b) ensuring that the hired premises are left in a safe and secure condition and in a clean and tidy state.

Failure to comply with these conditions may lead to additional charges.

RESTRICTIONS

13. No nails, tacks, screws, nor other like objects shall be driven into any part of the hired premises nor shall any placards, decorations or other articles be fixed thereto. No alterations or additions to any electrical installations, either permanent or temporary, on the hired premises may be made without the written consent of the Governors. Electrical apparatus must be switched off after use and plugs removed from sockets.

14. The hirer shall not permit or suffer any damage to be done to the hired premises or any furniture or equipment therein and shall make good to the satisfaction of the Governors and pay for any damage thereto (including accidental damage) caused by any act or neglect by himself, his agents or any person on the hired premises by reason of the use thereof by the hirer.

15. It is understood and agreed that the Governors do not, either expressly or by implication, warrant the premises to be fit or suitable for any sporting or recreational purpose for which the hirer intends to use them but rely entirely on the skill, knowledge and expertise of the hirer in choosing so to use them and require the hirer to discontinue that use immediately upon it becoming reasonably foreseeable that by reason of their condition a participant in or spectator to that sport or recreation or any other person is in danger of suffering injury, loss or damage.

16. No overnight or residential provision to children

17. Except insofar as the Unfair Contract Terms Act, 1977 (or any statutory modification or re-enactment of it) otherwise requires, neither the governors or someone acting on their behalf will be responsible or liable in any way whatsoever or to any person whatsoever (and whether or not there shall be any negligence by its servants or agents) in respect of:

(a) any damage or loss of any property brought on to or left upon the hired premises either by the hirer or by any other person;

(b) any loss or injury which may be incurred by or done by or happen to the hirer or any person resorting to the hired premises by reason of the use thereof by the hirer;

(c) any loss to breakdown or machinery, failure of electrical supply, fire, flood or government restriction which may cause the hiring to be interrupted or cancelled; and the hirer shall be responsible for and shall indemnify the school its servants and agents against all claims, demands, actions and costs arising from the hirer's use of the hired premises or from any loss, damage or injury suffered by any person arising in any manner whatsoever out of the use of the hired premises by the hirer.

LICENCES

18. The hired premises shall not be used for the sale or supply of intoxicating liquor, or the holding of any public entertainment, theatrical performance, film exhibition, lottery or other similar function without the consent of the Governors, and such consent shall be subject to the hirer first obtaining the necessary licence or permission required under current legislation, and producing this for the scrutiny of the Governors if required;

SAFEGUARDING

19. Where **Sidmouth College** premises are hired by/for groups including young people or vulnerable adults, the group must have a safeguarding statement and policy, clear and robust safeguarding procedures and DBS checks in place. The hirer will be asked to supply a copy of their safeguarding statement and policy at the time of booking.

Approved: March 2022

Next Review: January 2023 (12 months hence)

[Booking form follows on next page.](#)

Letting and hire application form – Sidmouth College
APPLICATION for HIRE of SCHOOL PREMISES AND/OR GROUNDS

DETAILS OF HIRER

Name of Organisation or Hirer

Name of Responsible Officer

Address of Hirer

.....Post Code

Position in Organisation

Contact Phone Number(s)

Purpose of Hire

- I wish to hire the premises as detailed in the attached quotation.
- I have received a copy of the conditions of hire and I agree to abide by them.
- I agree to pay all charges that may be due.
- I acknowledge that my attention has been drawn to the requirement of having at least £2m of insurance cover for Public Liability.
- I acknowledge that my attention has been drawn to the requirement to comply with the school's safeguarding requirements.
- I can confirm that the use of the premises will not include the playing of pre-recorded music. **Yes/No (Please circle as appropriate)** If you have circled No, under the terms of clause 17 of the lettings policy, you are required to provide a copy of the Phonographic Performance Licence to authorise the usage of pre-recorded music before this letting can be approved.
- I agree that our activities will comply with DfE Protective measures for out-of-school settings during the coronavirus (COVID-19) outbreak (1 July 2020)
- I agree that in dealing with suspected and confirmed Covid cases, government guidance will be followed along with South West Health Protection Team protocols.
- I agree that all PPE required to comply with DfE Protective measures for out-of-school settings during the coronavirus (COVID-19) outbreak (1 July 2020) and School RA100 risk assessment be provided by hirer
- I can confirm that I have read and will abide by all DfE guidance, which relates to the service I will be providing on the school site.

DfE Guidance:

<https://www.gov.uk/government/publications/protective-measures-for-holiday-or-after-school-clubs-and-other-out-of-school-settings-for-children-during-the-coronavirus-covid-19-outbreak/protective-measures-for-out-of-school-settings-during-the-coronavirus-covid-19-outbreak>

Room/Area required	Date/s Required	Time/s Required (From/To)

Please detail any special facilities required overleaf e.g. security, room arrangements, or additional equipment for which there may be an additional charge.

Signature of Hirer: Date:

Letting Agreed on behalf of the Governors by: Name:

Designation:..... Signature: Date:

Office Use ONLY:		£	
Room/ Area:			Entered in Lettings/College Calendar:
			Caretaker Advised:
Equipment:			Additional costs incurred:
			CT10/Invoice No:
Caretaking:			Invoice Date
			Payment Date:
VAT:			Amount paid:
Total Charge:			Payment Method:
Category of User:			Receipt No:

Special or additional requirements, including particular room setups etc.

Scale of Charges

All basic classrooms rooms charged at the same price with an extra charge for specialist rooms depending on the equipment to be used. Charge for paper/printing in computer rooms currently 5p per sheet for b/w and 10p per sheet colour.

Categories A and B – charges will only be levied to recover costs incurred and will be individually calculated for each letting.

Rooms charged per hour

Room/Space	Category C1 Voluntary/non-profit making		Category C2 Commercial Use	
	Current	From 01/09/2021	Current	From 01/09/2021
Classrooms/Activity Studio/Dining Room	£9	£9	£18	£18
Main Hall	£11	£11	£22	£22
ICT Suites	£11	£11	£22	£22
Art/Technology Rooms	£10	£10	£20	£20
Conference Room	£9	£9	£18	£18
General Classrooms	£9	£9	£18	£18
Small Meeting Room (Maximum 4 persons)	£5	£5	£10	£10

Use of College Sporting facilities charged per hour (does not include use of toilets/changing facilities):

Room/Space	Category C1 Voluntary/non-profit making		Category C2 Commercial Use	
	Current	From 01/09/2021	Current	From 01/09/2021
Football/Rugby Pitch (grass) or other grass area	£10	£10	£20	£20
Tennis/Netball Court or other hard area (not AWP)	£5	£5	£10	£10

Use of changing rooms/toilet facilities in addition to use of sporting facilities charged at £6 plus Caretaking outside core time (if applicable).

Caretaking outside core time (07.30 to 21.30) and at weekends charged at:

	Current per hour or part thereof	From 01/01/2022	Open and Close
Monday to Friday after 9.30pm	£16.50 per hour	£16.50	£11
Saturday	£25 per hour	£25	£17
Sundays and Bank Holidays	£33 per hour	£33	£21

All prices plus V.A.T. when applicable.

All Weather Pitch - charges calculated by Leisure East Devon:

Saturday use - Adults	£42.00 per hour)	
Saturday Use – Juniors	£31.50 per hour)	Bookings made through Sidmouth Leisure Centre
Sunday use - Adults	£33.00 per hour)	Please enquire on tel. 01395 577679
Sunday use – Juniors	£25.00 per hour)	

Charges correct as at January 2022. All prices for AWP include V.A.T.