

EXPLANATORY MEMORANDUM TO THE
EDUCATION (RESIDENTIAL TRIPS)(PRESCRIBED TAX CREDITS)
(ENGLAND)(AMENDMENT) REGULATIONS 2005

2005 No. 1014

1. This explanatory memorandum has been prepared by the Department for Education and Skills and is laid before Parliament by Command of Her Majesty.
2. **Description**
 - 2.1 This Statutory Instrument prescribes the guarantee credit part of State Pension Credit as an entitling benefit for the purposes of claiming remission of board and lodging for children on residential school trips. For this parental group, the Order removes the need for those responsible for checking the remission of board and lodging entitlement to consider the requirements of Section 200 of The Education Act 2002 and the current impracticalities of using Tax Credit Award Notices (TC602s) to check entitlement.
3. **Matters of special interest to the Joint Committee on Statutory Instruments**
 - 3.1 None
4. **Legislative Background**
 - 4.1 Section 457 of the Education Act 1996 as amended by the Education Act 2002 gives the Secretary of State power to prescribe any benefit or allowance or Tax Credit as an additional free school lunch eligibility criterion.
5. **Extent**
 - 5.1 This instrument applies to England only.
6. **European Convention on Human Rights**
 - 6.1 Not applicable
7. **Policy background**
 - 7.1 Section 200 of The Education Act 2002 set out a new 'Tax Credit' remission of charges relating to residential trips. The remission of charges for residential trips has always been aligned with the criteria for eligibility of free

school meals. The Education (Free School Lunches) (Prescribed Tax Credits) (England) Order 2003 SI 383 was appropriately worded to protect the free school lunch entitlement of these families, including those moving from Minimum Income Guarantee (what was Income Support for those over pension age) to State Pension Credit. It was also agreed that the Inland Revenue's Tax Credit Award Notice (TC602) would be the most appropriate documentation to be used by parents to prove their entitlement to free school meals.

7.2 Feedback from local education authorities and schools, responsible for checking free school lunch eligibility/remission of charges for board and lodging, identified that although the circumstances of parents receiving State Pension Credit (approximately 20,000 families in England) may be such that they would qualify for a free school lunch using the new 'Tax Credit' category, the Tax Credit Award Notice (TC602) failed to provide sufficient detail about annual income to confirm eligibility.

7.3 It was always intended that the children of these parents would be entitled to free school lunches and, as such, remission of board and lodging on residential school trips, were factored in when the initial decision was taken to prevent any loss of free school lunch entitlement. No consultation was, therefore, required.

8. Impact

8.1 No regulatory assessment has been prepared as the purpose of this Order is to maintain the status quo and, therefore has no impact on the private or voluntary sector. The impact on public sector will be to make free school lunch checks more practical.

9. Contact

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