

**2007 No. 1322**

**EDUCATION, ENGLAND**

**The Capital Expenditure in respect of Voluntary Aided Schools  
(England) Regulations 2007**

<i>Made</i> - - - -	<i>25th April 2007</i>
<i>Laid before Parliament</i>	<i>2nd May 2007</i>
<i>Coming into force</i> - -	<i>25th May 2007</i>

The Secretary of State for Education and Skills in exercise of the powers conferred by section paragraph 9A(3) of Schedule 3 to the School Standards and Framework Act 1998(a) makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as The Capital Expenditure in respect of Voluntary Aided Schools (England) Regulations 2007 and come into force on 25 May 2007.

**Expenditure not to be capital expenditure**

2. Any expenditure by an appropriate body or any promoters in respect of a new voluntary aided school of an amount less than £2,000 does not constitute capital expenditure.

25th April 2007

*Jim Knight*  
Minister of State  
Department for Education and Skills

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(a) 1998 c.31. Paragraph 9A of Schedule 3 was inserted by section 35 of the Education and Inspections Act 2006 (c. 40).

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations apply only in respect of voluntary aided schools in England. Regulation 2 provides that any expenditure incurred by an appropriate body or any promoters in respect of a new voluntary aided school shall not be treated as capital expenditure if it is an amount which is less than £2,000.

Paragraph 9A(3) of Schedule 3 enables the Secretary of State to prescribe expenditure which is, or is not, to be treated as capital expenditure for the purposes of that Schedule in relation to any appropriate body and any promoters in respect of a voluntary aided school. An appropriate body is defined as the governing body of the school, or a relevant body in relation to the school. A relevant body is defined as the appropriate diocesan authority or the school's trustees.

£3.00

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E0679 5/2007 170679T 19585