PRESS RELEASE

AFIS™
ASSOCIATION FOR FAMILIES OF INDEPENDENT SCHOOLING™

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PARENT GROUP PRESENTS CASE FOR REVIEW OF EVIDENCE BEHIND GOVERNMENT'S PRIVATE SCHOOL TAX REFORMS

NEW ANALYSIS questions whether the evidence and modelling underpinning the reforms were sufficiently robust, and whether Government's assumptions and forecasts now withstand scrutiny against the evidence emerging since implementation

An organisation led by parents supporting independent education has presented a detailed case for an independent **review of the evidence, assumptions and modelling underpinning the Government's recent fiscal reforms affecting private schooling**.

The **Association for Families of Independent Schooling (AFIS)** is publishing two linked reports and a supporting resource ledger, and is submitting the findings to Government, MPs and other key policymakers.

The Case for an Independent Review of the Evidence Base Underpinning Recent Fiscal Reforms Affecting Independent Schooling examines the wider evidence and modelling behind the reforms and makes the case for **independently testing the assumptions and forecasts on which they were based against the evidence now available.**

One of those questions, **how Government estimated the additional public cost of pupils moving into state-funded education**, is examined in greater depth in the companion ***Review of the Accounting Boundaries Underpinning the Government's Published State Schooling Cost Estimates***.

£7,690 average school-revenue funding per pupil: was it the right cost measure?

The Government estimated that VAT would eventually result in approximately **37,000 fewer pupils in private education**, with around **35,000 additional pupils entering the state sector**, and illustrated a peak additional state-sector revenue consequence of approximately **£270 million a year**.

That calculation used a Department for Education average school-revenue funding figure of **£7,690 per pupil aged 5–16**.

AFIS's Accounting Boundaries Review asks whether that average-funding measure was the appropriate cost concept for estimating the expenditure consequences of additional pupils entering state-funded provision.

The distinction matters because **average funding and marginal public-expenditure consequences are different analytical concepts**. The Institute for Fiscal Studies had separately modelled the marginal cost of additional pupils entering state education using a central assumption of approximately **£5,900**. AFIS does not argue that Government should necessarily have substituted the IFS figure.

£2.93bn outside the £7,690 boundary

AFIS's resource audit identifies a minimum of **£2.93 billion of annual-scale public resource outside the £7,690 school-revenue funding boundary**:

- **c.£2.01bn** — pre-16 home-to-school transport;
- **c.£600m** — Universal Infant Free School Meals; and
- **£320m** — Primary PE and Sport Premium.

AFIS stresses that the £2.93bn is **not an estimate of an additional policy cost**, should **not** be added to the Government's £270m illustration and should **not** be used to construct an alternative "true cost per pupil.

"There are limits to what a small, parent-led organisation can reasonably be expected to reconstruct from published information. Some of these questions can only be answered properly by Government and the public bodies that hold the underlying data."

The review also identifies further public resources which AFIS has deliberately not quantified where their funding origin, attribution or overlap with existing school funding cannot yet be established sufficiently robustly.

Instead, the Accounting Boundaries Review asks:

Which public-expenditure mechanisms respond when additional pupils enter state-funded provision, for which pupils, under what circumstances, at what point and by how much?

AFIS Founder and CEO Michelle Daniells said:

"We are not trying to replace the Government's £7,690 with a bigger AFIS number.

"We are asking whether the evidence and modelling behind reforms of this significance were sufficiently robust in the first place and whether the assumptions now withstand scrutiny.

"Any one of the questions we raise may have a perfectly good answer. We are asking for the evidence that allows those answers to be independently tested."

Wider questions and Government information sought

The Case for Review examines wider issues including **family behavioural assumptions; the cumulative effects of successive fiscal measures; school viability and capacity; post-16 pupil movement; demographic change; and post-implementation evaluation**.

AFIS has submitted detailed Freedom of Information requests to **HM Treasury, HMRC and the Department for Education** seeking underlying modelling and analysis. **Substantive responses are awaited.**

AFIS has also been invited to apply to intervene in the forthcoming **Supreme Court proceedings concerning VAT on independent-school fees**. The research and evidence-gathering underpinning the reports also informs AFIS's work in preparing its proposed legal intervention.

AFIS says the evidence and analysis presented in the reports demonstrate why an independent review is warranted, to test the original assumptions and forecasts, assess them against post-implementation evidence, identify any material gaps or unintended consequences, and advise whether the policies or their implementation should be reconsidered.

ENDS

Notes to editors

AFIS is publishing:

1. ***The Case for an Independent Review of the Evidence Base Underpinning Recent Fiscal Reforms Affecting Independent Schooling*** (the overarching evidence review).

2. ***Review of the Accounting Boundaries Underpinning the Government's Published State Schooling Cost Estimates*** (the detailed accounting-boundary analysis).

3. ***AFIS State Schooling Resource Ledger*** (the supporting resource audit and evidence trail).

The **Association for Families of Independent Schooling (AFIS)** is a new non-profit organisation advocating for families using independent education and promoting parental choice and diversity of educational provision.

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