

— On Tue, 13/12/11, Operations

Taunton <OperationsTaunton@charitycommission.gsi.gov.uk> wrote:

From: Operations Taunton <OperationsTaunton@charitycommission.gsi.gov.uk>

Subject: Durand Education Foundation CC:00120488

To: juliangeary@yahoo.co.uk

Date: Tuesday, 13 December, 2011, 9:31

Dear Mr Geary

Thank you for your email.

The Durand Education Trust (formerly registered with charity number 1136362) was removed from the Register of Charities on 25 August on the basis that is now an exempt charity.

The Durand Primary School is, as you say, now an academy trust. Academies are exempt charities under the Academies Act 2010 and are not required to be registered with the Commission. Any that were previously registered with us must be removed from the Register of Charities.

Charities closely associated with an academy such as the Durand Education Trust are also exempt charities under Schedule 2(w) of the Charities Act 1993 ie "any institution which is administered by or on behalf of an (an exempt charity) and is established for the general purposes of, or for any special purpose of or in connection with (an exempt charity)". As I say above, exempt charities have to be removed from the Register of Charities. We have no discretion about this.

The Durand Education Trust will have an HMRC number for the purposes of Gift Aid. The fact that the charity is now exempt does not affect its ability to claim gift aid. I thought it would be helpful to let you have a link to HMRC's website where you will find guidance the Gift Aid scheme -

<http://www.hmrc.gov.uk/charities/>

I hope what I have said is helpful.

Yours sincerely

Anthony Blake

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