

Westminster Tutors



Operational Model

2026-2027

Contents

1. Overview	1
2. Our Role and Contractual Structure	1
3. Fees, Statements, and VAT	1
4. Compliance.....	1
5. Queries.....	2

1. Overview

Westminster Tutors Ltd is a private further education tutorial college specialising in A level tuition and university preparation. We coordinate one-to-one and small-group Programmes of Tuition delivered directly by self-employed independent Teachers. Westminster Tutors separately provides educational support, safeguarding, premises, and administrative services to Clients and Students.

2. Our Role and Contractual Structure

Westminster Tutors acts as a disclosed agent, arranging and coordinating tuition between Clients and independent Teachers. The Client contracts directly with the Teacher, who delivers the tuition. Westminster Tutors does not deliver the tuition.

Westminster Tutors provides:

- Safeguarding oversight and safer recruitment;
- Premises management, timetabling, and attendance administration;
- Academic quality assurance, reporting, and mock examination coordination;
- Public examination entries and invigilation;
- Public examination access arrangements;
- UCAS and careers guidance;
- SEND coordination, pastoral support, and PSHCE;
- Extracurricular activities and events;
- Administrative support; and
- Liaison with Clients and Teachers, as applicable.

3. Fees, Statements, and VAT

Course Fees comprise Teacher Tuition Fees and College Service Fees payable to Westminster Tutors.

Each Course Fee comprises:

- A Teacher Tuition Fee, payable to the named Teacher for VAT-exempt Tuition supplied directly under the relevant Programme(s) of Tuition; and
- A College Service Fee, payable to Westminster Tutors for the separate services listed above. Westminster Tutors accounts for VAT on this fee at the applicable rate, which is included within the published Course Fee.

4. Compliance

For VAT purposes, our operational model is supported and evidenced by:

- Client and Teacher contracts, together with written Programme of Tuition and Assignment confirmations that identify the parties and distinguish their supplies;
- Client Statements of Account, Teacher Remittance Statements, and accounting records;
- HMRC's VAT Education Manual VATEDU40700 and VAT Notice 700, sections 22 and 23, on supplies made through agents; and
- Independent professional VAT advice and periodic review.

5. Queries

For more information, please contact the Principal at info@westminstertutors.co.uk.

Ownership and consultation	
Document author (name)	Sean Doherty, Principal

Audience	
Audience	Clients and Teachers

Version control	
Implementation date	August 2025
Reviewed dates:	August 2026
Next Review	September 2027