



FINANCIAL PROCEDURES MANUAL



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| Person responsible: | Chief Financial Officer |



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1. Roles and Responsibilities

1.1 Governors' Responsibilities

Governing bodies should set and review the terms of reference for all sub-committees. It should agree annually on the Scheme of Delegation of Financial Powers to the Headteacher, indicating roles and responsibilities for the leadership team and finance department

All governors, senior staff and finance staff should, on an annual basis, complete a form stating their business interests. These forms constitute the school's Register of Business Interests. Within their remit, decisions agreed by the governors' Executive Committee must be minuted.

Governing bodies must approve the school's annual budget, the Chair of Governors must sign the approved plan, a copy of which must be sent to the DFE each year.

Governing bodies must review and monitor returns to the DFE, it is good practice that copies of the returns should be signed by the Chair of Finance to acknowledge that the governors have had sight of the returns.

Appendix 1a – Organisational Structure

NOTES

The terms of reference of each committee of the governing body must be approved by the full governing body and reviewed each year. They provide the sole, agreed framework within which each committee operates.

- Each committee will be composed, where at all possible, of at least one governor from each of the categories which form the whole governing body i.e. The DfES nominee, parents, teachers and co-opted governors. The Headteacher is an ex-officio member of each committee. At least three other governors shall be a member of each committee.
- The membership of each committee will be agreed on an annual basis at the first meeting of the whole governing body in the autumn term.
- The chair of each committee is elected by the whole governing body on an annual basis at the first meeting of the whole governing body in the autumn term. No governor employed at the academy will act as chair to the committee. In the absence of the chair the committee will elect a temporary replacement from among the governors present at the committee meeting.
- The clerk of the committee is elected by the committee.
- In the absence of the chair or clerk the committee will elect a replacement for the meeting.
- Each committee will meet as often as is necessary to fulfil its responsibilities and at least once each term.
- The clerk to the committee will circulate an agenda for each meeting and papers at least a week before the committee meeting.
- Attendance at each committee meeting, issues discussed and recommendations for decisions will be recorded. The written record will be forwarded by the clerk to the committee to the clerk to the governing body in sufficient time for its inclusion on the agenda and papers of the next meeting of the whole governing body. This is to meet statutory requirements, to provide



information to the whole governing body and to seek ratification of decisions and recommendations.

- The chair of the committee will be responsible for giving an oral summary of the committee's deliberations if necessary at meetings of the whole governing body.
- Each committee is authorised to invite attendance at its meetings from persons to assist or advise on a particular matter or range of issues, including parents and members of the academy staff who are not governors.
- Any governor may attend meetings of committees.
- Only governors who are members of the committee may vote at committee meetings. Where necessary, the elected chair of the committee may have a second or casting vote.
- In the event of a need to make genuinely urgent decisions between meetings on matters falling within the remit of the committee, the chair of the governors, in consultation with the Headteacher and chair of the committee, will take appropriate action on behalf of the committee. The decisions taken and the reasons for urgency will be explained fully at the next meeting of the whole governing body.
- The committee chairs will meet with the chair of governors and Headteacher at the beginning of each term to plan the work of each committee in relation to the Academy's development plan and other issues.
- Audit Committees: The Academies Financial Handbook nudges Academy Trusts (ATs) towards audit committees but allows other committees to incorporate the role of an audit committee into their remits.
The Handbook states:
All ATs must establish either an audit committee or a committee which fulfils the functions of an audit committee.

Appendix 1b – Governing Body Terms of Reference

Appendix 1c – Performance Management Policy

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- Performance Management
- Complaints
- Staff Discipline and Grievance
- Dismissal Appeals
- Pupil Discipline

1.2 Delegation of Headteacher's responsibilities

A Scheme of Delegation will be reviewed annually by the Executive Committee, and agreed by the Full Governing Body.

Appendix 1g – Scheme of Delegation

1.3 Segregation of Duties

The trust board is responsible for ensuring the trust has appropriate structures in place to enable effective segregation of duties. The chief financial officer is responsible for ensuring effective segregation of duties is maintained at all times.



Appendix 1h – Examples of Segregation of Duties



2. Budget Planning

Schools are required to:

- Produce a budget plan detailing estimates of planned expenditure
- Total planned expenditure must not exceed budgeted income
- DFE will specify minimum information to be contained in budget plan
- Precise format of a budget plan may be decided by the Governing Body
- Once the budget plan is approved by the Governing Body it must be submitted to the DFE

Appendix 2a The Budgetary Cycle

2.1 Budget Management

The budget must be monitored and reported on a regular basis. Governors are responsible and accountable for the maintenance of a secure budget to resource the school

- Approved budget to be entered onto the finance system at the commencement of the new financial year
- Returns made to DFE as required
- Reports to Full Governing Body meetings and Executive Committee meetings on termly basis
- Budget holders to receive on request reports on expenditure from the relevant budget
- Headteacher/School Business Manager to monitor expenditure to ensure it is in line with budget plan and that it does not exceed income
- Headteacher/ Business Manager to ensure all income and reimbursements are collected promptly
- Headteacher/ Business Manager to inform governors of any variances to the budget plan

3. Bank Accounts

3.1 Choosing an Account

- The school is responsible for selecting the banking institution and negotiating the terms and conditions
- The governing body must authorise the opening of all bank accounts
- Terms of arrangements, including cheque signatories or BACS authorisations and the operation of the accounts must be formally recorded and agreement minuted
- Schools must inform the bank, in writing, that their accounts must not become overdrawn
- Schools must ensure there are sufficient funds to cover large payments

There are several options that Governors can choose:

- A current account should be opened to enable invoice payment either by cheques or through BACS payments. This account may pay interest on the balance
- A deposit account can be opened. The account can hold the school's main balance, to attract interest
- Notice accounts could be opened, with a higher rate of interest, but with penalties for early withdrawal. These accounts could hold a reserve set aside for a capital project (some education authorities maintain a similar account for schools to maximise their reserves)



*Appendix 3a – Flow Chart: Opening a Bank Account.***3.2 Bank Mandate**

- All cheques require two signatories for control purposes
- Four to six signatories should be registered: Headteacher, two to four other senior staff.
- The bank mandate must be changed when relevant staff leave the employment of the school.

3.3 Controls of the Bank Account

There must be segregation of duties when processing payments. *See Appendix 1h – Examples of Segregation of Duties.*

3.4 Cheques

- Banks will supply cheque books free of charge.
- All cheque books must be stored securely.
- Cancelled cheques must be retained.

3.5 Cash Flow

- The Business Manager regularly checks the status of the account.
- Be aware of extra, large payments going through
- If a temporary problem is anticipated, a further advance can be requested from the DFE (explaining the reason).

3.6 Direct Debits

- Governors to agree that the school may use direct debit arrangements
- Record each direct debit set up, listing payment details, dates, length to run etc
- VAT can be re-claimed, provided supplier submits a VAT statement
- Reconcile direct debits regularly
- Be aware of direct debit payments due when calculating cash flow

*Appendix 3b – Proforma – Direct Debit Record***3.7 Debit and Credit Cards**

- The governing body should authorise the use of any such cards, taking into account the potential risks
- Charge card accounts must be cleared in full at the end of each month to avoid infringing schools' borrowing restrictions
- Clear, written control systems must be approved by the Governors and those using the cards must be aware of the systems

3.8 Use of debit/credit cards

- The Governors have approved the use of the following cards:
- GPC card (credit card)
- Staples card (individual invoices sent to school following use)
- The Headteacher and Deputy Headteacher are authorised users, and have read and agree to abide by the following procedures:



- cards will be stored in the school safe at all times except when officially issued to an authorised user
- the spending limit on the GPC card is £5000
- Cards must be signed in and out by the authorised user and card user. All elements of the signing in and out document must be completed

Appendix 3c – Proforma – card signing in and out

- cards can only be used in conjunction with the core purpose of the school
- cards must be signed out immediately before use and signed back in immediately after use (or as soon as practicable)

Documentary proof of any goods purchased with the card, including details of the nature and cost of those goods (such as vouchers, receipts), should be returned to the Finance Administrator as soon after each purchase as is reasonably practical.

Transactions should be reconciled to statements the by someone other than the cards' signatories. This is completed by the Finance Officer and reviewed by the Business Manager.

A review of the use of the cards should be carried out on a regular basis by a responsible officer.

3.10 Debit/Credit Card Signing In/Out Book

This is kept in the safe along with the card, the Headteacher shall sign the book out, the Business Manager shall check information written in the book (as below) against receipts and sign the book back in.

Cards must be kept in the safe when not in use and can only be issued by name of card controller. Authorised users should sign the card out and return it as soon as practicable after use. Documentary proof of goods/services purchased must be submitted to name of staff who commits purchases on system.

3.11 Bank Account Management

- The DFE often pay tranches of the delegated budget, standards fund, reimbursement or other similar payment directly into the bank
- On receipt of written notification of payment, enter credit on software and allocate to correct heading – ensure an audit trail to confirm all reimbursements etc have been received
- School invoiced income from the DFE must be treated as in the previous point, plus procedures for receipting of invoices as described in section.
- Regularly reconcile all bank accounts and charge/credit card statements. At least monthly.
- Include in the reconciliation all bank charges, interest and direct debit payments, ensuring they are entered on the financial software
- Reconciliations to be carried out by the Business Manager
- Adjustments must be dealt with promptly, with a clear audit trail



4. Information Management System (IMS)

4.1 Security

- The Information Management System (IMS) in schools is often an integrated programme and database, storing information on students, attendance etc. As such, security must be uniform for all the various programmes within the package. There are implications under the Data Protection Act and The Human Rights Act if schools do not manage their system in a secure manner
- The IMS must be discrete from the student network system. This can be managed, but careful collaboration between the ICT curriculum needs and the ICT Administration needs must be coordinated
- A user's IMS Protocol must be signed by all staff authorised to access the IMS. They must be aware that infringement of the agreement can be a disciplinary matter
- A System Manager must be agreed by the governors. This person will be responsible for setting up new users, giving them appropriate access levels to the various programmes
- The financial software should only appear on the screens of those who are authorised users. User access can vary from read only, to full access. To ensure probity and segregation of duties, only give users the access relevant to their post and responsibilities
- Passwords must be individual, not obvious, confidential with a set secure format (the System Manager should keep a confidential list in case of an emergency)
- Passwords must be changed regularly. Packages can often be set to require a password change after a set number of entries to the site, or on a regular basis. Monthly changes are adequate
- The programme should be set to close down after a period of not being used. This is to prevent people accessing your screen in your absence
- A secure drive needs to be given to the finance office to store confidential files and spreadsheets relating to finance and staff costs. Restricted access is required to be set up

Appendix 4a – IMS protocol and security

4.2 Back-Up

- Onsite local backup is done daily, every evening and the retention period is 365 days.
- Offsite (Cloud) DR (disaster recovery) backup is every morning from midnight onwards. This has a retention period of 30 days the same as Microsoft.



5. Purchasing

- Introduce and review procedures relevant to type and value of purchases
- Maintain a list of approved major and regular suppliers which should be reviewed regularly
- Governors to establish a policy for tendering

Appendix 5a – Purchasing Policy

- Be aware of Best Value considerations
- Ensure all staff are aware of and comply with the purchasing procedures

5.1 Security of Ordering System

- Limit access to finance software to authorised staff only. Only Finance Officer and Business Manager have access to finance software.
- Official orders must only be used to purchase items for the school.
- Limit levels of access to finance software as relevant to the responsibilities of the authorised staff.
- Ensure individual, secure passwords are used and changed regularly.
- Ensure segregation of duties is in place and complied with.

5.2 Purchasing and Tendering Procedures

See Appendix 1g - Scheme of Delegation

5.3 Ordering

All purchases with a value greater than £40,000 must be put out to formal tender. The following procedures must be followed in such circumstances:

A specification will be prepared, authorised by the chair of the relevant committee and Headteacher and sent to at least three suppliers. It is anticipated that for any major building works of a value greater than £40,000 the services of an architect would be engaged to deal with the handling of specifications and suitability to tender.

Where appropriate, the suppliers invited to tender should be drawn from an approved list or from those agreed with the architect. Otherwise, invitations to submit tenders will be advertised in local newspapers and trade journals if appropriate. The invitations to tender will include:

- a an introduction/background to the project;
- b the scope and objectives of the project;
- c any technical requirements;
- d implementation details for the project;
- e the terms and conditions of the tender; and
- f the form and date of response to the school/academy, or in the case of building works, to the architect or quantity surveyor.



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All replies, if to the school, should be addressed to the Business Manager in a plain sealed envelope marked 'Tender' to reach him/her by a specified date. All replies must be kept sealed until that date and passed to the chair of the relevant committee.

All tenders will be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening,

No contractor will be allowed to amend the tender after the time fixed for receipt.

The Business Manager will open a separate correspondence file for each tender which will contain copies of all correspondence or other relevant information.

For purchases between £10,001 and £40,000 (£100,000 for larger schools/academies), provided the expenditure is included in the budget, the decision as to which tender to accept will be taken by the Headteacher, in consultation with the Business Manager and the chair of the Executive Committee.

For purchases exceeding £40,001 (£100,000 for larger schools/academies), provided the expenditure has been budgeted for, a decision will be recommended by the Executive Committee. The decision will need to be ratified by the full governing body.

Where expenditure is not included in the budget or anticipated expenditure exceeds the budget allocation, the decision as to which tender to accept will be taken by the Executive committee, in line with their terms of reference and then ratified by the full governing board; and

The reasons for accepting a particular tender must be documented, especially if it is decided to accept other than the lowest tender. All decisions must be reported to the full governing body.

ACCEPTANCE OF TENDER

The following points will be considered when deciding which tender to accept:

- The overall price and the individual items or services which make up that price.
- Whether there are any 'hidden' costs; that is additional costs which the school/academy will have to incur to obtain a satisfactory product.
- Whether there is scope for negotiation, while being fair to all tenderers.
- The qualifications and experience of the supplier, including membership of professional associations.



- Compliance with the technical requirements laid down by the school.
- Whether it is possible to obtain certificates of quantity.
- The supplier's own quality control procedure; pre-sales demonstrations, after sales service and, for building works, a six-month defects period and insurance guarantees.
- The financial status of the supplier.
- References from other establishments.
- Understanding & compliance with Health & safety, CDM regulations and Child Protection issues related to working on a school site

In the case of building works, where the tendering process is being carried out by the architect or quantity surveyor, they will be responsible for checking the documents of the lowest tender before making a recommendation to the academy.

Once a tender is accepted an order should be issued immediately to the supplier in the normal way.

The successful contractor should be informed that the school is a NON-SMOKING site

Appendix 5b– Flow chart – Ordering

Appendix 5c – Proforma – Requisition Form



5.4 PROCEDURES FOR ORDERING RESOURCES

- Staff must complete a requisition sheet, including supplier's name, code, and description of product, cost and number of items required. If you are unsure of which suppliers to use, please contact the school administration for assistance.
- Orders must be in line with the SDP and there must be sufficient money in the relevant budget to cover the cost of the proposed purchase.
- The school will only order items for school use, all items officially ordered belong to the school.
- The member of staff responsible for authorising expenditure from the relevant department/budget must approve and sign the requisition form.
- Approved requisition forms to be passed to the school administration department for processing.
- The Finance administrator will check prices, terms and conditions and delivery date.
- The Finance administrator will commit the order to the finance system and produce a printed order, with an official order number.
- Only an authorised person can sign the order. Segregation of duties must be followed.
- Administrators may make telephone, fax or internet orders, provided the order has been authorised. Where practicable a telephone order should be confirmed by a written order.
- Other than exceptional circumstances and with prior agreement from the Headteacher staff cannot order or purchase items without an official order number.

5.5 Procedures for receipt of goods or services

All staff are authorised by the Governors to sign for the receipt of goods or services:

Appendix 5d – Flow chart – Receiving Goods and Services

5.6 Procedures for returning damaged or mis-ordered items

- Deliveries must be checked promptly to identify the quantity and quality of the items.
- Any discrepancies must be brought to the attention of the finance administrator immediately.
- The finance administrator will contact the supplier and arrange for the items to be collected/swapped.
- Items to be returned must be safely parcelled and clearly marked, including the 'returns number' if one has been issued by the supplier.
- The parcelled items must be placed promptly in a secure place. The requisition sheet must be handed to the school administrator to be altered and signed.
- The Admin office and the Site Manager will be informed that the items are waiting for collection.
- On collection of the items, the person dealing with the transaction will sign and retain a copy of the returned goods note from the carrier.
- The copy of the returned goods note to be passed to the finance administrator promptly.
- The finance administrator will be aware of credit notes due as a result of returned goods and discrepancies.

Appendix 5e – Proforma – Returned Goods log

5.7 Purchase Invoice Processing

- All invoices to go to the finance administrator
- Cross reference invoice with commitment



- Rubber stamp the invoice and complete official order number. The stamp also provides a checklist for delivery and invoice approval.
- Invoices must relate to official orders. If this is not the case, they should not be paid unless dispensation has been made to the staff who ordered the items.
- Purchase invoices should be matched against a signed delivery note
- Payments must only be made on invoices. Delivery notes and hand written notes are not acceptable. If the original invoice has been lost, the copy invoice must be clearly marked 'copy'.
- Invoices must be checked for accuracy. Any queries to be made to the supplier immediately.
- Only authorised staff should carry out the payment process
- Check VAT details
 - VAT regulations must be complied with (where applicable)
 - VAT can only be claimed on VAT invoices.
 - VAT can be claimed on credit card purchases provided a valid VAT invoice has been obtained which identifies the school as the customer. VAT cannot be claimed where the employee is shown as the customer.

Appendix 5f – VAT

- Check delivery charges
- Check prompt payment facilities or discounts, note date by which payment must be processed to be able to claim the discount
- Payments must comply with the Construction Industry Tax Deduction Scheme.

Appendix 5g – Construction Industry Tax Deduction Scheme

- Payments to staff must go through payroll to ensure the Inland Revenue legislation is complied with. Self-employed people who can prove that they are registered with the Inland Revenue are excluded and can be paid direct. Self employed people must sign a statement agreeing that they will declare all payments from the school to the Inland Revenue.

Appendix 5h – Proforma – Declaration of Self-employed person

- Enter relevant items into inventory.
- Separate approved person to authorise payments, signature to certify action.
- Segregation of duties must be adhered to
- Schools must be aware of Inland Revenue Tax requirements
- Suppliers' statements should be regularly reconciled to outstanding invoices

5.8 Paying Invoices

Provided all the above checks are correct:

- Enter details of invoice against original order commitment
- Check payment due is the same as that shown on the software
- Write out cheques or progress BACs payments
- Authorised cheque signatories or BACs approvals to check payment details before signing cheques or authorising payments.
- Segregation of duties must be adhered to.
- File paid invoices in reference order for ease of retrieval

5.9 Credit Notes

Credit notes should be processed like negative invoices, their value being set off against an invoice

5.10 Fuel and Water Invoices

- Meter readings must be recorded on a monthly basis
- Check the actual meter reading against the invoiced reading
- If there is a discrepancy between the readings inform the supplier of the correct reading
- Do not accept more than two consecutive estimated invoices

6. Income

It is the responsibility of the governors and the school to collect any income owed to them promptly and to pay such income into the bank account on a regular basis.

Income is mainly collected by BACS or via a cashless payment system. Some is collected as cash or cheque.

6.1 Invoicing

The Governors should approve levels of charging for lettings, payments due and collection of bad debts annually.

- Customers informed of cost of service/supply and payment due dates in writing, prior to supply of service
- Invoice issued either prior to supply (lettings) or immediately after supply/service
- Invoice should show:
 - An identifying number and date (run consecutively)
 - Date supplied
 - School's name, address and VAT registration number
 - The customer's name and address
 - The type of supply, eg sale, rental etc.
 - Description to identify goods or services supplied
 - Quantity and amount payable (excluding VAT) for each description
 - Total amount payable (excluding VAT)
 - Rate of any discount offered
 - Date invoice due
 - Rate and amount of VAT charged
 - Amount payable including VAT

Appendix 6a – Proforma – Invoice recording

Appendix 6b – Proforma – Invoice

6.2 Issuing Receipts

- A receipt should be printed on request for all income received.
- Receipts should satisfy the following criteria:
 - a duplicate copy is retained by the school
 - the name of the school is clearly shown
 - receipts are sequentially numbered



- receipts issued for school fund activities should be identified distinctly from those issued for the delegated budget
- If receipt books are issued to staff, they must be clearly identifiable with a prefix. A record of who has been issued with a book should be maintained

6.3 Income Paid by Cheque

- Record payment of income
- If payment is in response to an invoice – record against the invoice, checking the amount is correct. Indicate date received, and cheque number.
- Pay into bank promptly

6.4 Cash and cheques from parents

Parents should send cash or cheques sealed in an envelope labelled with the child's name, class, the amount and what it is for. This is less frequent as we are now a cashless school using SchoolComms to collect payments from parents.

Students must hand cash in first thing in the morning to classroom staff, who must:

- Ensure the cash is sealed in an envelope which is clearly labelled
- Not open any envelopes – if change is required it can be handled by the school administrator.
- Put the envelopes directly into the class bag.
- Ensure that the class bag is taken to the admin office promptly

All bags must be stored securely in the finance office until the cash is counted.

Count cash once a day, in a secure office. Ideally there should be 2 persons present to ensure probity.

Check cash against information on the envelope or on the accompanying list.

Record the payment as appropriate and issue a receipt.

Store in safe ready for banking. Be aware of the insurance limit on cash in the safe which is £5,000.

6.5 Banking procedures

Count the cash and cheques and prepare a bank paying-in slip. Each step to be checked and signed by two people. Lock in the safe until banked

Be aware of the insurance limit on cash in the safe which is £5,000

Two members of staff to take cash and cheques to the bank and pay in.

File bank receipt with other information pertaining to banking.

7. School Meals

7.1 Free School Meals (FSM)

- Free school meals are also available to pupils in Reception and above whose parents receive certain benefits and register using this application form. The schools works with local authority to carry out these checks via a simple Eligibility Checking System, the link of which is sent of parents/guardians of new pupils. The school office staff support parents/guardians who struggles to access the online system.



The school monitors pupils claiming free school meals – including those being transitionally protected – as eligible for free school meals on the termly school census.

Appendix 7a - Free School Meals (FSM)

7.2 School Meals contractor

The school contracts out the supply of meals to a contractor working on the school site.

Parents pay the school for meals via the cashless payment system.

The contractor invoices the school on a monthly basis.

Reconcile income against caterer's invoices



8. Inventories (Asset registers)

Inventories must be maintained, detailing significant items, detailing new equipment purchased and equipment disposed of. This is recorded on Parago Asset Management software.

The auditor will check that inventories are accurate and up to date.

The purpose of inventories is to:

- Enable identification and establish ownership of equipment
- Identify missing items following burglary or other theft
- Support a claim when items are destroyed by fire

The school inventory is kept on an electronic inventory system.

8.1 Equipment to be entered on an Inventory

Items that are valuable, unusual or likely to attract thieves should be entered in inventories, eg:

- ICT hardware and software (this list can be combined and used to identify software licences to ensure the school is complying with legislation)
- Reprographic equipment – photocopiers, collating machinery, comb binders, laminators etc
- Office equipment – fax machines, shredders, switchboard etc
- Furniture
- AV equipment – TVs, video/DVD players, cassette players, projectors, OHPs, cameras, Speakers, Microphones etc
- Cleaning equipment – vacuum cleaners, polishers etc
- Catering equipment – ovens, fridges, dishwashers, washing machines, food processors etc
- Technology equipment – sewing machines, microwaves, power tools, craft machinery, electrical equipment, balances etc
- Premises equipment – lawn mowers, power tools, generators etc
- Other equipment – musical instruments, PE equipment etc
- Mini buses

8.2 Inventory record

The inventory should identify:

- Date of acquisition
- Description of equipment, including serial number or other unique identifying feature
- Cost (order number and supplier's name can be included for info)
- Location
- Annual check that equipment is still available
- Details of disposal/write-off

Items hired, lent, leased or donated to the school should be included

8.3 Security of Equipment

- All electrical equipment, ICT, audio visual equipment and easily movable items should be visibly security marked, identifying school name, immediately they are purchased
- All new equipment should be entered into the relevant inventory immediately it is purchased
- Equipment should be securely stored when not in use



- A physical count of items on inventories should be undertaken annually, by someone other than the person who maintains the inventory
- Discrepancies must be investigated
- Obsolete or damaged equipment must be written off, by an authorised signatory
- Significant discrepancies must be reported to the Headteacher and governors
- The person checking inventory book to sign and pass to authorised person to sign and verify inventory books have been checked

8.4 Disposing of Surplus Equipment/Stock

- Proper arrangements must be made for disposal of items of equipment or stocks that are surplus to requirements or obsolete
- Arrangements should be made with the objective of obtaining the best price in accordance with the EFA guidelines and with regard to the terms of the Sales of Goods Act
- If chemical stocks are to be disposed of, the disposal must comply with COSHH etc
- Disposal of some items will involve auction or tender procedures, which the EFA may be willing to undertake
- If the items have no resale value, or having been offered they have not been sold, they may be offered initially to staff and if still not sold then disposed of as scrap or destroyed.
- It is important that a record of the means and price of disposal is kept

8.5 Loan Book

Inventory items temporarily removed from the premises must be recorded in a Loan Book, available in the Admin office.

Appendix 8a – Proforma – Loan Book



9. Payroll

Clear roles and responsibilities for authorising payroll details must be approved by the governing body on an annual basis.

Payroll details must be kept accurately, confidentially and securely. Payroll information/files are kept in locked cupboards with limited access.

The choice of payroll provider should be based on best value. A school cannot afford to have an inefficient payroll process, as this can cause huge difficulties to staff and great animosity. It is also the largest budget within the school and therefore needs to be effective.

9.1 Agreement between School and Payroll Provider

To ensure an effective service the following details must be clarified with the payroll provider:

- Payments by cheque or BACs transfer
- Monthly payments
- Cut-off dates for submission of information
- Dates salaries are paid into staff bank accounts
- Dates for pension and Inland Revenue payments to be made
- Preparation of end of year returns (Inland Revenue etc)
- Who can authorise new staff to be included in payroll – Headteacher
- Who can authorise changes to payroll - Headteacher
- Who can authorise overtime payments, extra hours, casual hours – Headteacher/Business Manager
- Who can access payroll data - Headteacher/Business Manager/HR Officer
- Reports provided by payroll provider
- Agreed forms to provide information required by payroll – HR Officer/Business Manager
- Back-up provision
- Indemnification in the event of loss or corrupted data

9.2 Changes to Payroll Information

New Staff Appointments

- Details of new members of staff should be sent promptly to payroll
- Salary scale, full time equivalence etc must be confirmed from the letter of appointment
- P45 or P46 included with details
- Bank details included
- Authorisation of appointment by approved person. - Headteacher
- A staff member cannot approve their own appointment.

Contract/Payroll Changes

- Details of contract/payroll changes must be sent promptly to payroll
- Salary scale, full time equivalence etc must be clarified from the letter confirming changes to contract.
- Authorisation of appointment by approved person – Headteacher
- A staff member cannot approve their own changes.

Adjustments to Normal Payroll Disimbursements



- Time sheets, casual hour sheets or other supporting records to be prepared and checked by Headteacher/Business Manager to ensure they are reasonable.
- Travel expenses paid through payroll must be verified – by Headteacher
- Authorisation of disimbursement by approved person.
- A staff member cannot approve their own payments.

Calculating Payroll Disembursements

- Some payroll providers will require the school to provide these calculations. It is good practise to calculate extra staff costs as part of the expenditure commitment process.
- To assess the basic pay for casual hours worked, a multiplication based on time worked (in sessions, days, hours and even minutes) and the agreed rate of pay for the individual
- The daily rate for supply teachers is usually based on 1/195 of their annual salary, as 195 is the number of days the Teachers' Conditions of Service define as annual working days
- Actual basic pay for a supply teacher is based on the proportion of the school day they worked, multiplied by their daily rate
- The actual amount paid to a supply teacher for 1 hour's work will vary from school to school, depending on the length of the school's day
- Under the Teachers' Conditions of Service the use of 195 as the working days denominator means that the supply teacher receives a pro-rata element of holiday pay. Therefore the daily cost of a supply teacher will appear higher than that of a salaried teacher, who will be paid during the holidays
- Although supply teachers will claim their time on a weekly basis, it is accepted that they will be paid at the end of each month
- Governors have the discretion to fix session rates for visiting lecturers etc, either as an hourly, half day or whole day rate

9.3 Staff Payments

- Wherever possible all payments should be made by payroll
- In exceptional circumstances a cheque may be written, after consultation with payroll regarding NI, tax etc
- Under no circumstances should staff be paid from petty cash or by other cash held within the school
- Records must be retained
- All payroll payments to staff, whether casual or otherwise, must be declared for Inland Revenue purposes
- Staff payments relating to Expenses are paid by Bacs payments only once Expense claim form is submitted and approved

10. Remission and Charging Policy

Governing Bodies are required by law to draw up and review a policy in respect of remission and charges arrangements.

This policy should be made available to parents/guardians.

Appendix 10a – Remission and Charging Policy



Schools must provide free education for their registered students, provided it takes place wholly or mainly during school hours

- School hours are those when a school is actually in session, not including mid-day break
- The main exception is that a charge may be made for individual musical tuition, except where it is within the requirements of the National Curriculum
- Under certain circumstances a third party may charge parents direct for activities organised in school hours
- Charging is permitted for education provided out of school hours, unless it is within the requirements of the National Curriculum or to fulfil statutory duties relating to religious education when only charges for board, lodging or residential trips can be made
- Governors can choose to remit charges in whole or part
- Charges must be remitted for board and lodgings to students whose parents receive income support or family credit, if the activity takes place during the school hours or is covered by the criteria relating to national curriculum or religious provision
- Voluntary contributions may be requested for any activity provided it is clear that there is no obligation to contribute and that there will be no differentiations between those who contribute and those who do not.

10.1 Charging for Musical Instrument Tuition

Parental agreement must be obtained before students are given tuition

- May not be charged for whether or not the tuition takes place within school time if the activity is provided to fulfil the requirements of:
 - The National Curriculum
 - Statutory duties relating to religious education

10.2 Charging for Board and Lodging

It may be charged for whether or not the visit takes place within school time and whether or not the activity is provided to fulfil the requirements of:

- The National Curriculum
- Statutory duties relating to religious education

Charges for board and lodging must not exceed the actual cost to the pupil - i.e. they must not include an element representing part of the cost of staff accompanying the visit. This could be covered by voluntary contributions

Governors must, as a statutory minimum, remit any charges for board and lodging for students whose parents are in receipt of income support or family credit where the activity takes place in school hours, or if it is out of hours except if the activity is provided to fulfil the requirements of:

- The National Curriculum
- Statutory duties relating to religious education
- Governors may consider whether to remit charges in other circumstances

10.3 Charging for Optional Activities

Those activities which take place either wholly or mainly outside school hours

- Are not required to fulfil the national curriculum or religious education



- Participation is based on individual choice, with parental agreement to pay for the provision
- Charges can cover:
 - Travel
 - Board and lodging
 - Materials, books, instruments and other equipment
 - Staff costs
 - Entrance fees
 - Insurance
- The charge can be based on the total cost of the activity divided equally by the number of participants. It can include a subsidy for those whose parents will not, or cannot, pay the charge. The cost cannot exceed the total cost of the activity
- Costs of staff can only be included if:
 - They are employed by the governors specifically for this activity
 - They are employed by the governors to provide instrumental music tuition
 - They are staff already employed by the governors and have been given a separate contract for this activity

10.4 Charging for VAT on School Journeys

Customs and Excise have stated that schools can no longer recoup the VAT element of journeys in the UK or abroad identified in invoices unless the school is making 'substantial and direct cash subsidies' for each student. This means that previous avoidance of VAT is no longer possible.

10.5 Charging for Cost of Ingredients, Materials etc.

- The school must bear the costs of ingredients, materials and equipment required for practical subjects
- Parents may make a voluntary contribution towards these costs
- The school may make a charge for these items if the parents agree, in advance, that they wish to own the finished product
- All students must be treated the same, whether their parents contribute or not. This should be made clear on the school policy

10.6 Charging for Transport During School Hours

- If the school provides transport for students during school hours no charge can be made to parents. This excludes the use of the school minibuses where an amount can be included to contribute towards minibus running costs.
- If a student uses transport not provided by the school to travel from home to an activity sanctioned by the school but not provided by them, the parents may be required to cover the cost.

10.7 Charging for Damaged or Lost Items

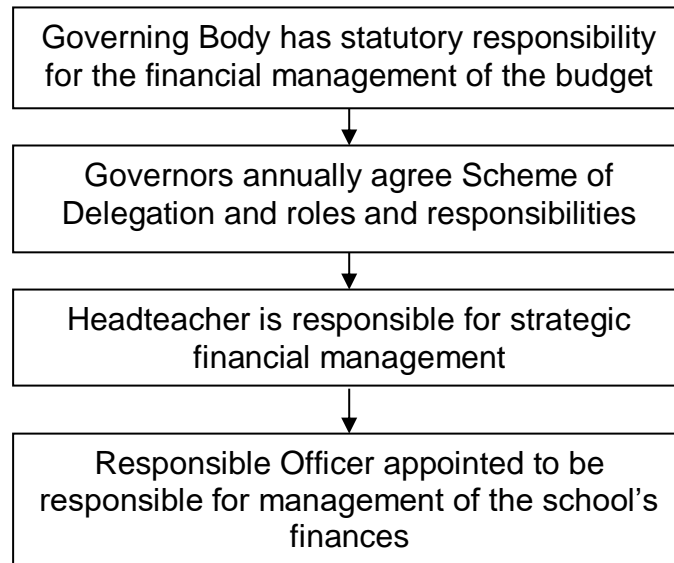
- The school may charge parents for the cost to replace items broken, damaged or lost if it is due to student behaviour
- Parents cannot be taken to court for failure to pay such charges





APPENDICES

1a – Organisational Structure



1b – Governing Body Terms of Reference

1c – Performance Management Policy

1d – Executive Committee Terms of Reference

1e – Pay Committee Terms of Reference

1f – Statutory Committees Terms of Reference

THE STATUTORY COMMITTEES

Because the statutory committees deal with very serious matters, they should be separate from other committees and constituted precisely as the Regulations and guidance require. Please follow this advice.

PERFORMANCE MANAGEMENT COMMITTEE

Delegated powers

- To monitor the implementation of the Performance Management (Appraisal) Policy
- To conduct the head teacher’s performance review in accordance with statutory requirements and set performance objectives.
- To advise the Executive Committee about the headteacher’s salary, following the performance review

The purpose of the performance management committee is to:

- conduct the headteacher’s performance review;
- monitor the policy;
- know the PM procedures for reviewing the headteacher’s performance;
- ensure all PM governors trained;
- ensure the review Officer understands their role;
- ensure the PM policy works well in school in regard to all other staff.

The members of the Performance Management Committee are: The Executive Committee.



The quorum will be 50% of committee members, rounded up.

COMPLAINTS COMMITTEE

In appointing members to the complaints committee, consideration must be given to the possible need for further action by the disciplinary/dismissal committees with regard to the issue of tainting other committees. With that in mind, the complaints committee should be small and constituted as follows:

- That 3 governors be appointed, with a quorum of 2
- That the committee, when it meets, includes at least one parent governor
- That governors employed at the school and who may have a direct involvement, are precluded from membership
- That the committee has delegated powers. As such it needs formal notice, an agenda and brief minutes (care needs to be taken about the content of minutes re: tainting, when reporting back to the full governing body)
- If the governing body has not appointed a chair, or the chair is not available, the committee shall appoint one of their number to be chair.

It is assumed that, unless the complaint is about the head teacher personally, the head will always be expected to be the person to initially resolve a complaint.

Terms of Reference

- To review the headteacher's decision where a complainant is dissatisfied
- Where a complainant requests, to allow the complainant to present his/her case personally
- To allow the complainant to be accompanied by a friend
- At the Committee's discretion, to allow a pupil to be heard.
- Following a tribunal format, the complainant and the head teacher will only be heard in each other's presence.

The members of the Complaints Committee are: The Executive Committee.

The quorum will be 50% of committee members, rounded up.

STAFF DISCIPLINE AND GRIEVANCE COMMITTEE TERMS OF REFERENCE

- The Staff Discipline and Grievance Committee will hear any complaint about performance management or any other grievance brought by a staff member. This means the committee must have people different from those named on the PM committee.
- General discipline or grievance matters will be investigated by the Headteacher in the first instance. If a satisfactory outcome is not reached, the Chair of Governors will investigate and attempt to resolve the issue.
- If the issue remains unresolved, the matter will revert to the Staff Discipline and Grievance Committee.

The members of the Staff Discipline and Grievance Committee are: The Executive Committee.

The quorum will be 50% of committee members, rounded up.

These Terms of Reference were discussed and approved by the Governing Body on The Executive Committee.



DISMISSAL APPEALS COMMITTEE TERMS OF REFERENCE

To hear appeals from any member of staff who objects to a decision of the Staff Dismissal Committee.

The members of the Dismissals Appeals Committee will be three governors not connected with any previous Hearing relating to the Appeal.

The quorum will be 50% of committee members, rounded up, but not less than the number of governors who heard the matter in the Staff Dismissal Committee (**and different governors and not the headteacher**).

PUPIL DISCIPLINE COMMITTEE TERMS OF REFERENCE

Quorum: Three governors. The Committee **must consist of three or five members** of the governing body but not the headteacher.

To review the use of exclusion within the school, including considering the views of the parent of an excluded pupil, and deciding whether or not to confirm exclusions of more than five days or where a pupil would miss an opportunity to take a public examination.

The members of the Pupil Discipline Committee are: The Executive Committee

The quorum will be 50% of committee members, rounded up.



1g – Scheme of Delegation

The trust board has approved a written scheme of delegation and this is reviewed on an annual basis. The scheme of delegation is adhered to at all times (refer to Scheme of Financial Delegation)

INFORMATION AND COMMUNICATION SYSTEMS

- 1 *The designated systems manager shall be responsible for the control of systems and for security and privacy of data.*

ACCOUNTING

- 2 *The Headteacher shall be responsible for the operation of financial processes within the school, ensuring that adequate operational and internal controls are in place and maintained in accordance with this scheme of delegation and the financial guidelines and procedures.*
- 3 *The Headteacher shall ensure that full, accurate and up to date records are maintained in order to provide financial and statistical information and that the figures have been reconciled with the school's bank account. The Headteacher shall ensure that the financial summary and other financial reports are available for scrutiny by the Executive Committee.*

AUDIT

- 4 *The Headteacher shall report on progress towards the conclusion of the Audit in a timely manner to the Executive Committee.*
- 5 *The Headteacher shall ensure that all records and documents are available for audit and arrange for the accommodation of the auditors*

BUDGET PROCEDURES

- 6 *The Headteacher shall notify the Governing Body of variations in the school budget plan, approved by the Executive Committee.*
- 7 *The Headteacher shall submit all required reports to the Governing Body and the EFA Authority promptly*

CONTRACTS

- 8 *The Headteacher/Business Manager shall be responsible for ensuring that all contracts and agreements conform with the standing orders relating to contracts. Governors may ask periodically if invoices for higher value items are as per the quotation and subsequent order.*
- 9 *Any three of the following are authorised to open tenders in the presence of each other: (The Chair of Governors has the right to be present)*

| | |
|--------------------|------------------------------|
| Chair of Governors | Chair of Executive Committee |
| Headteacher | Business Manager |

PAYMENTS

- 10 *All members of staff are authorised to receive goods or services.*
- 11 *The following members of staff are authorised to certify payments:
Headteacher and Deputy Headteacher*



NB: The certifying officer shall not be the person who ordered or received the goods)

- 12 *The Headteacher/Business Manager/Finance Officer shall ensure that invoices, vouchers and other records are retained in a secure way.*

SALARIES AND WAGES

- 13 *The Headteacher/Business Manager/HR Officer can notify the Payroll of any matters affecting payments to employees*
- 14 *The following members of staff are authorised to certify pay documents and time records (excluding documents relating to themselves):*
Headteacher
Deputy Headteacher
Chair of Governors – relating to Headteacher
Business Manager – relating to Admin and Premises teams
Site Manager – relating to Premises Team

INCOME

- 15 *The Headteacher/ Business Manager shall ensure that all income is accurately accounted for, promptly collected and banked intact*
- 16 *The Headteacher shall ensure that procedures are in place for a suitable receipt to be given when cash is handed over from one person to another*

BANKING ARRANGEMENTS

- 17 *The Headteacher shall maintain proper records of account in accordance with the Academies Financial Handbook*

SECURITY OF ASSETS

- 18 *The Headteacher shall maintain an inventory of all items of moveable furniture, equipment, vehicles and plant and ensure such items are security marked where appropriate. The value and depreciation will be recorded.*
- 19 *The Headteacher shall ensure that procedures are in place for the receipt, care, safe custody and issue of resources.*
- 20 *The Headteacher shall dispose of unusable or obsolete equipment or materials in accordance with instructions issued by the auditor.*
- 21 *The Headteacher shall maintain a record of all school property removed from the premises and shall ensure that items to be used other than for school business are so used in accordance with his directions and are covered by the school’s insurance policy.*

Signed **Chair of Governors**

Signed **Headteacher**



FINANCIAL PROCEDURES MANUAL

SCHEDULE OF FINANCIAL DELEGATION

| Area of Responsibility | Level of Responsibility | | | |
|--|-------------------------|---------------------|--------------|--------------------|
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Financial Management | | | | |
| Ensure the school's continuing compliance with the Schools Financial Value Standard (SFVS) | | | ✓ | Business Manager |
| Review the school's self-assessment against SFVS on an annual basis and the action plan drawn up to address issues identified, as required. | | ✓ | | |
| Review the school's continuing compliance with the SFVS | ✓ | | | |
| Review the school's Financial Procedures Manual for approval by the Governing Body annually. | | ✓ | | Business Manager |
| Approve the school's Financial Procedures Manual. | ✓ | | | |
| Approve the school's financial policies (Schedule of Delegation, Scheme for Financing Schools, Financial Regulations, charging, refunds, debt recovery, asset disposal, etc) | ✓ | | | |
| To review the governor induction pack annually to ensure that the information is still relevant and up to date. | | ✓ | | |
| Ensure that there is an induction pack for new governors, tailored to reflect the individual structure of the school. | ✓ | | | |
| Ensure that all relevant financial updates are brought to the attention of the Executive Committee / Governing Body. | | | | Business Manager |
| To consider all relevant financial updates and advise the Governing Body of any issues affecting the school's financial administration. | | ✓ | | |
| School improvement Plan – financial implications | | | | |
| Prepare a fully costed School Improvement Plan (SIP) setting out the aims of the school. | | | | Business Manager |
| Secure the implementation of the SIP with the collective support of the school staff. | | | ✓ | |
| Area of Responsibility | Level of Responsibility | | | |
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |



FINANCIAL PROCEDURES MANUAL

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|--|---|---|---|------------------|
| Consider the draft SIP, review and monitor it. | | ✓ | | |
| Approve an ongoing SIP and take stock of the progress termly. | ✓ | | | |
| Financial Planning | | | | |
| Prepare a three-year medium term budget (MTFP) on the basis of the cost of current policies, the proposals for change (drawn from the SIP) and estimates of the level of future resources. | | | | Business Manager |
| Consider the school's MTFP in the light of the development plan and the level of future resources. | | ✓ | | |
| Approve the school's MTFP and review it in the light of any significant factors that come to the attention of the Governing Body. | ✓ | | | |
| Annual Budget Plan and Best Value Statement | | | | |
| Undertake benchmarking exercises on an annual basis for review by the Executive Committee. | | | | Business Manager |
| Consider the benchmarking work undertaken by the school and propose changes, as required, to ensure that the school budget achieves value for money. | | ✓ | | |
| Prepare the school's draft annual budget and best value statement, based on the agreed objectives of the school as set out in the SIP, MTFP and key issues paper for consideration by governors. | | | | Business Manager |
| Consider the draft school budget and key issues (linked to the SIP and MTFP) and the proposal of the balanced budget for the year for the approval of the Governing Body. | | ✓ | | |
| Approve the school's annual budget.. | ✓ | | | |
| Review the guidance for the signing of the annual best value statement and ensure that appropriate steps have been taken by the school to obtain best value. | | ✓ | ✓ | Business Manager |



FINANCIAL PROCEDURES MANUAL

| Area of Responsibility | Level of Responsibility | | | |
|--|-------------------------|---------------------|--------------|--------------------|
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Approve the Best Value statement based on the work undertaken by the school and Executive Committee to ensure value for money has been established and ensure its submission to the Authority by 31 May each year. | ✓ | | | |
| Annual Timetable for Budget Management | | | | |
| Prepare a timetable with key dates for annual budget management. | | | | Business Manager |
| Ensure that meetings are timetabled considering financial deadlines. | | ✓ | | |
| Budget Monitoring and Control | | | | |
| Approve virements between budget headings. | Over £10000 | £5000 - £10000 | Up to £5000 | |
| Advise the Executive Committee and Governing Body of all budget movements (e.g. virements, allocation of additional funding, etc) undertaken where not otherwise approved in advance by the Executive Committee or Governing Body. | | | | Business Manager |
| Review all budget movements undertaken (including virements), ensuring that the reasoning for the movements is sound. | ✓ | ✓ | | |
| Monitor and control expenditure against the budget during the financial year, including preparation and approval of reports for the Executive Committee and Governing Body and the production of a register of staff responsible for managing budgets. | | | ✓ | Business Manager |
| Monitor and control expenditure against the budget during the financial year. | | ✓ | | |
| Review budget monitoring reports and the projected out-turn position. | Quarterly | ✓ | | |
| Control and monitor delegated budgets. | | | | Budget holders |
| Ensure that earmarked funds and large or trading activities are separately monitored and reported to governors. | | | ✓ | Business Manager |



FINANCIAL PROCEDURES MANUAL

| Area of Responsibility | Level of Responsibility | | | |
|--|-------------------------|---------------------|--------------|------------------------------------|
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Monitor earmarked funds, trading activities and large operations, (e.g. catering, sports facilities, extended school activities, hirings, etc) to ensure that the allocations are spent in accordance with the recognised terms and within the allocation set out in the budget. | | ✓ | | |
| Financial Reporting to the Authority | | | | |
| Prepare year-end accounts and other returns required by the DFE for consideration by the Headteacher. | | | | Business Manager & Finance Officer |
| In conjunction with the Chair of Governors, approve all year-end accounts and any financial returns required by the EFA. | Chair | | ✓ | |
| Audit and Inspection Reports | | | | |
| Produce a formal response to the Internal Audit report and an action plan showing how the recommendations will be implemented. | | | ✓ | Business Manager |
| Consider the recommendations set out in Internal Audit report and the action plan proposed by the Headteacher and Business Manager for implementing these. | ✓ | | | |
| Ensure that the recommendations agreed by the school have been implemented. | ✓ | ✓ | ✓ | Business Manager |
| Retention and Disposal of Accounting Records | | | | |
| Ensure maintenance of complete financial accounts and full supporting records for all accounts. (Refer also to the Financial Systems section below.) | | | ✓ | Business Manager |
| Retention and Disposal of Accounting Records | | | | |
| The retention, secure storage and disposal of accounting records in accordance with both legal and Local Authority requirements. | | | | Finance Officer |
| The maintenance of full financial records for all accounts. | | | | Finance Officer |
| Computer Systems and the Data Protection Act 1998 | | | | |
| Ensure that the school complies with the requirements of the Data Protection Act 1998. | | | ✓ | Business Manager |
| Ensure that the school's Data Protection registration is renewed annually | ✓ | | | |
| Level of Responsibility | | | | |



FINANCIAL PROCEDURES MANUAL

| Area of Responsibility | Governing Body | Executive Committee | Head teacher | Other Staff Member |
|---|----------------|---------------------|--------------|---|
| The setting up and maintenance of access profiles for system users and the production and security of back-up disks and files. | | | ✓ | Business Manager & IT Technician |
| Financial Systems | | | | |
| Undertake an annual review of the controls within the school's financial systems to support the signing of the Statement of Internal Control (SIC). | | | | Business Manager |
| To consider the annual SIC for approval by the Governing Body, taking into consideration the school's self-assessment of the controls within its financial systems and other members of its financial management. | | ✓ | | |
| Approval of the annual SIC for submission to the Local Authority based on the recommendations made by the Executive Committee. | ✓ | | | |
| Banking Arrangements | | | | |
| Open bank accounts and approve or vary signatures thereto, taking into consideration the restrictions set out in the Scheme for Financing Schools and any effect that this may have on the way the annual budget is advanced to the school. | | ✓ | | |
| Authorise BACS payments (2 people required to authorise) | | | ✓ | Deputy Headteacher, Assistant Headteacher |
| The signing of cheques (2 signatures required). <i>NB the school should always ensure that neither signatory has any connection to the payee.</i> | | | ✓ | Deputy Headteacher, Assistant Headteacher |
| The control and reconciliation of the school's bank accounts for consideration by the school's Headteacher or Deputy Headteacher. | | | | Business Manager |
| Approve the bank reconciliation on a monthly basis. | | | ✓ | |
| Level of Responsibility | | | | |
| Area of Responsibility | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Personnel and Payroll | | | | |
| Review the staff structure of the school annually. | ✓ | | ✓ | |



FINANCIAL PROCEDURES MANUAL

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|---|--------------------------------|----------------------------|---------------------|---------------------------|
| To review the financial implications of changes to staffing numbers and grades, and approve those with a compound annual effect over £5000. | | ✓ | | |
| The maintenance of an authorised signatory list for employment contracts and pay documents. | | | | Business Manager |
| The filing and storage of personnel and pay records (including person specifications and interview notes for a least 12 months). | | | | Business Manager |
| Periodically reconcile gross pay with contracts and other authorised documents. | | | ✓ | Business Manager |
| Determine employee status for all individuals working on behalf of the school, using the local authority questionnaire where further clarification is required. | | | ✓ | Administrator |
| Authorise all employee-related expenses to be paid through payroll (e.g. employees' overtime, special allowances, travel expenses, etc). | | | ✓ | |
| Approve all payments made to the Headteacher personally, i.e. reimbursement of payments for goods / services purchases on behalf of the school and / or personal expenses incurred, e.g. travel expenses. (refer also to the banking arrangements section above.) | | ✓ > £150 per claim | | |
| Implement the school pay policy and appointment procedures for all staff employed through the school. | | | ✓ | |
| Purchasing – provision of goods and services | | | | |
| Set house rules for a purchasing policy, monitor and review the rules in accordance with local authority guidelines. | ✓ | | | |
| Monitor purchasing regulations to ensure compliance by the school. | | | | Business Manager |
| Act as 'Chief Officer' for the letting of contracts. | ✓ | | | Business Manager |
| Appoint Contracting Officer and Contracts Manager for contracts | ✓ | | | |
| | Level of Responsibility | | | |
| Area of Responsibility | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Maintain a Contracts Register in accordance with LA guidance. | ✓ | | | Finance Officer |
| Act as Contract Manager and monitor contracts on an on-going basis. | | | | Business Manager |
| Review contracts on an on-going basis (and as part of ensuring the school continues to achieve 'best value') | ✓ | | | Business Manager |



FINANCIAL PROCEDURES MANUAL

| | | | | |
|--|---|---|---|------------------------------------|
| Ensure that a minimum of 2 written quotes are obtained for purchases and contracts valued at over £5,000 and up to a value of £10,000. | | | ✓ | |
| Ensure that a minimum of 3 quotations are obtained for purchases and contracts valued between £10,001 and £40,000. | | ✓ | | |
| Ensure that a minimum of 4 tenders are obtained for purchases and contracts valued between £40,001 and PCR procurement thresholds. Contracts over £100,000 to be countersigned by the Local Authority. | ✓ | | | |
| Ensure EU regulations are applied for all contracts over the threshold. | ✓ | | | |
| Ensure the Local Authority approval is gained for all capital works in excess of £15,000. | ✓ | | | |
| Maintain a list of contacts for guidance and advice. | | | | Business Manager |
| Supervise contractors and service providers to ensure the receipt of best value for money and compliance with legislation. | ✓ | | | Business Manager & Finance Officer |
| Leasing | | | | |
| Seek approval for any proposed leases, other than operating leases, from the Local Authority's Finance Director, so that capital controls imposed by Government can be taken into consideration. | | | ✓ | |
| The maintenance of a register of all leases held by the school (if not included in the school's Contract Register). | | | | Business Manager |
| Orders for Goods and Services and Payment of Accounts | | | | |
| The maintenance of an authorised signatory list for orders (subject to the limitations agreed). | | | | Finance Officer |



FINANCIAL PROCEDURES MANUAL

| Area of Responsibility | Level of Responsibility | | | |
|--|-------------------------|------------------------------|-----------------------------|---|
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| The authority for the signing of official orders for the purchase of goods and services up to the value of £1000, other than by the Headteacher. | | | | Business Manager |
| Control the placing of orders for the purchase of all goods and services, up to a value of £10000. A member of the Governing Body must countersign orders above that amount. | | | ✓ Between £0 and £10,000 | Business Manager |
| Approve orders for all goods and services | £100,000 - EU limits | Between £10,000 and £100,000 | | |
| Approve capital projects above £10000 | ✓ | | | |
| The confirmation of the receipt of goods and services. | | | | Administrators. Budget holders. Finance Officer |
| The preparation of cheques and BACS payments for payment of services. | | | | Finance Officer |
| VAT | | | | |
| To monitor the regulations on VAT, ensuring compliance | | | | Business Manager |
| To complete and submit the quarterly reimbursement claim for VAT | | | | Business Manager |
| The signing of the VAT reimbursement claims. | | ✓ | | |
| Income | | | | |
| Set a charging policy for consideration by the Governing Body. | | ✓ | | |
| Approve the charging policy. | ✓ | | | |
| Draw up proposed charges for the various areas of school income, including lettings, music tuition and school meals, on an annual basis. | | | ✓ | |



FINANCIAL PROCEDURES MANUAL

| Area of Responsibility | Level of Responsibility | | | |
|--|-------------------------|---------------------|--------------|---|
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Consider the proposed charges for the various areas of school income for approval by the Governing Body annually. | | ✓ | | |
| Approve the annual review of charges for the various areas of school income (the approval to be formally recorded in the Governing body minutes). | ✓ | | | |
| Set suitable controls for the recording and collection of monies due, and for the movement of banking of monies. | | | | Business Manager |
| The control and collection of all income. | | | | Finance Officer. Administrators. |
| The preparation of receipts for banking. | | | | Finance Officer |
| The physical banking of monies. | | | | Finance Officer/Business Manager/Site Manager |
| Approve procedures for chasing outstanding income due to the school | ✓ | | | |
| Write off bad debts up to £250. Amounts in excess of £250 to be approved by the Executive Committee. | | | ✓ | |
| Approve and write off bad debts accruing to the school over £250 and up to a value of £500; items above £500 must be referred to the LA Finance Director for approval. | | ✓ | | |
| Ensure the security of monies held on site. | | | | Business Manager |
| Security of Assets, Stocks and Other Property | | | | |
| Produce and implement a policy for security arrangements at the school (including procedures for call-out and key replacements) | | | | Business Manager |
| Approve and periodically review the policy for security arrangements at the school. | ✓ | | | |
| Ensure the physical security of the school's assets. | | | ✓ | Business Manager & Site Manager |
| Determine a value above which assets should be recorded on the school's inventory. | ✓ | | | |



FINANCIAL PROCEDURES MANUAL

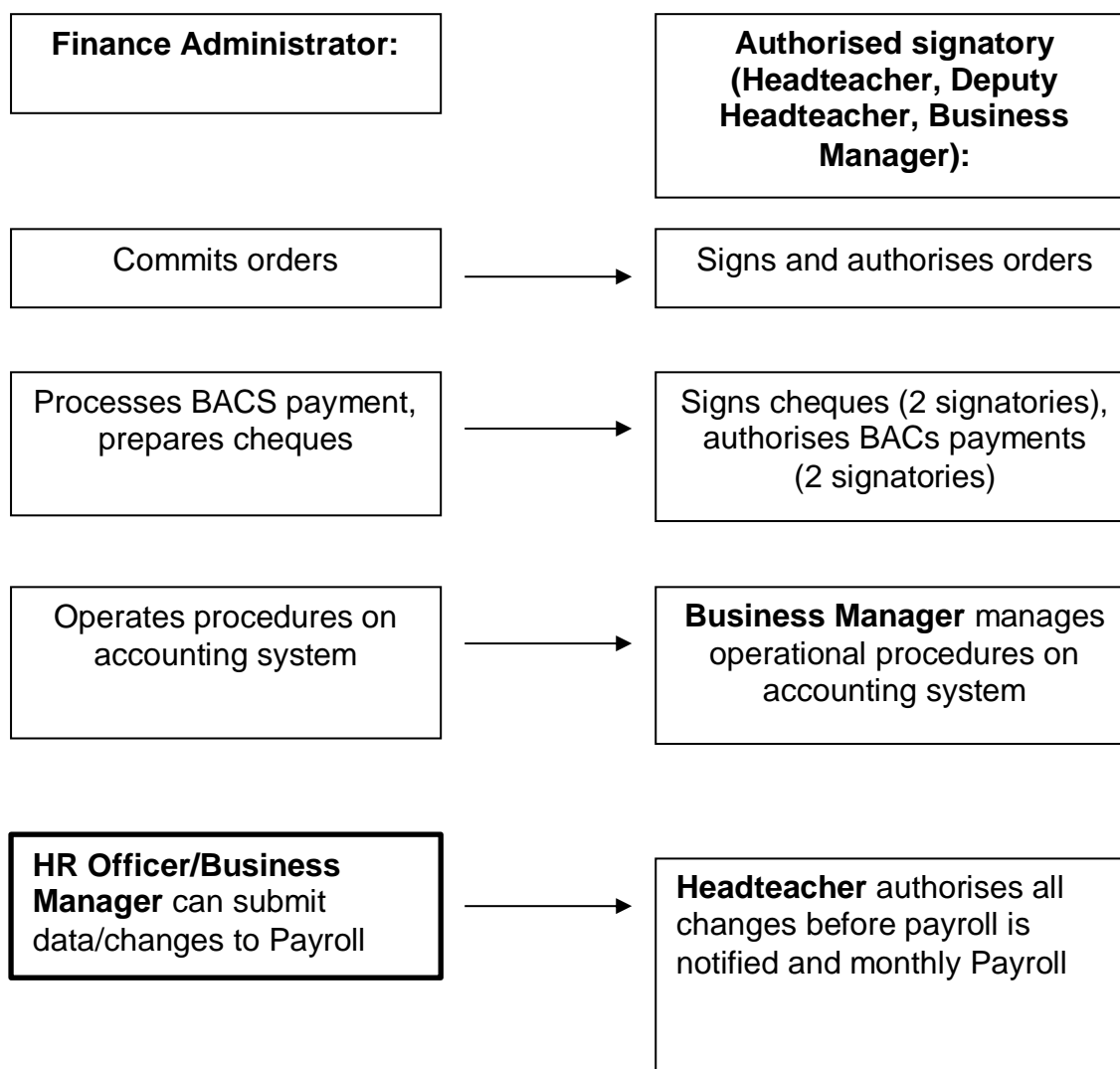


FINANCIAL PROCEDURES MANUAL

| Area of Responsibility | Level of Responsibility | | | |
|---|-------------------------|---------------------|--------------|---|
| | Governing Body | Executive Committee | Head teacher | Other Staff Member |
| Determine a value above which discrepancies in the inventory should be reported to the Governing Body. | ✓ | | | |
| Maintain an up-to-date inventory. | | | | Admissions/Admin Officer |
| Notify any changes in physical assets to the inventory coordinator. | | | | Business Manager/ admin team/Finance officer |
| Inspect the inventory on an annual basis and through an on-going programme of random sample checks. | | | | Admissions/Admin Officer |
| Prepare a policy for the disposal of surplus stock and equipment and property, other than land and buildings, and authorise items for disposal up to a maximum value of £500. | | | ✓ | |
| Approve the policy for disposal of surplus stock and equipment and the sale of property, other than land buildings. | ✓ | | | |
| Authorise items for disposal above a residual value of £500. | ✓ | | | |
| Maintain a register of key holders. | | | ✓ | Business Manager |
| Insurance | | | | |
| Initiate adequate insurance cover for the school, and maintain a register of policies taken out. | | | ✓ | Business Manager |
| Undertake an assessment of risk management for insurance purposes at the school. | | ✓ | | |



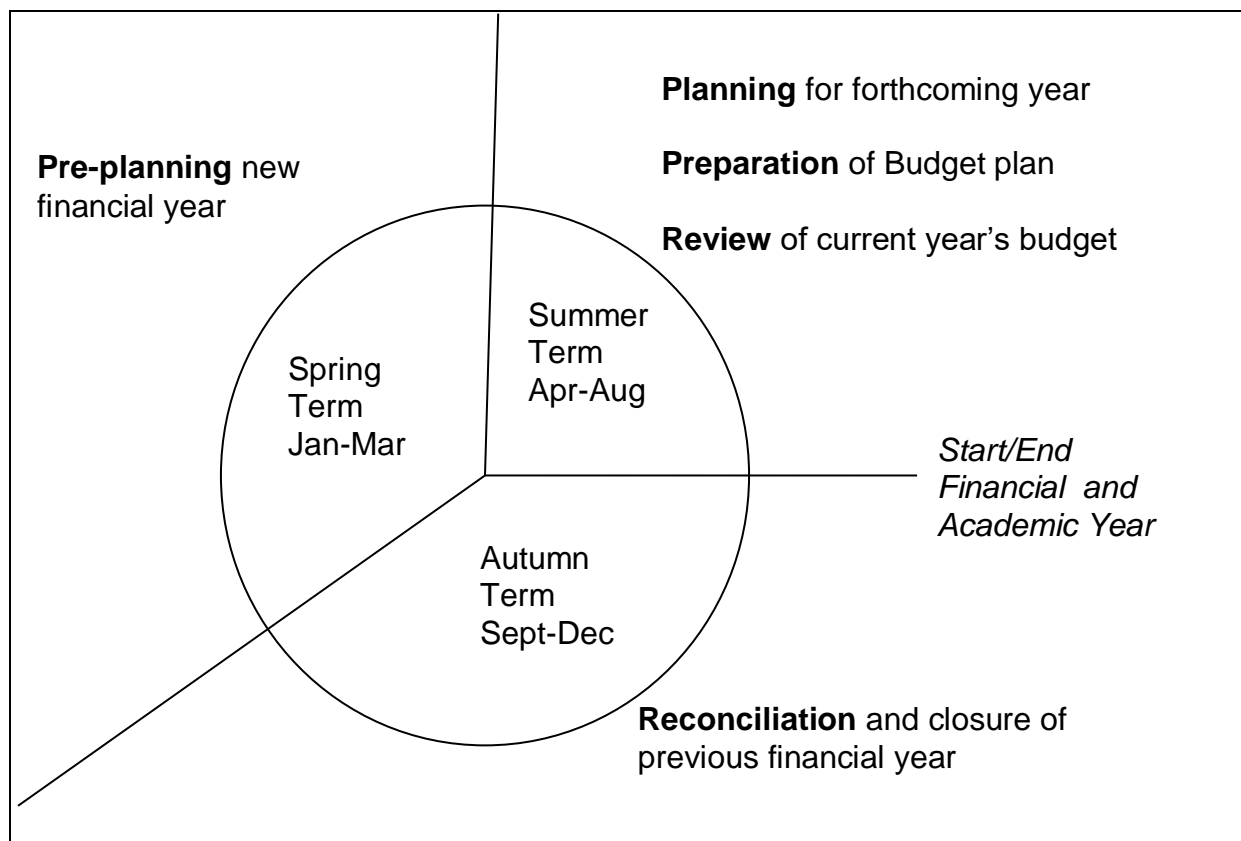
1h – Examples of Segregation of Duties



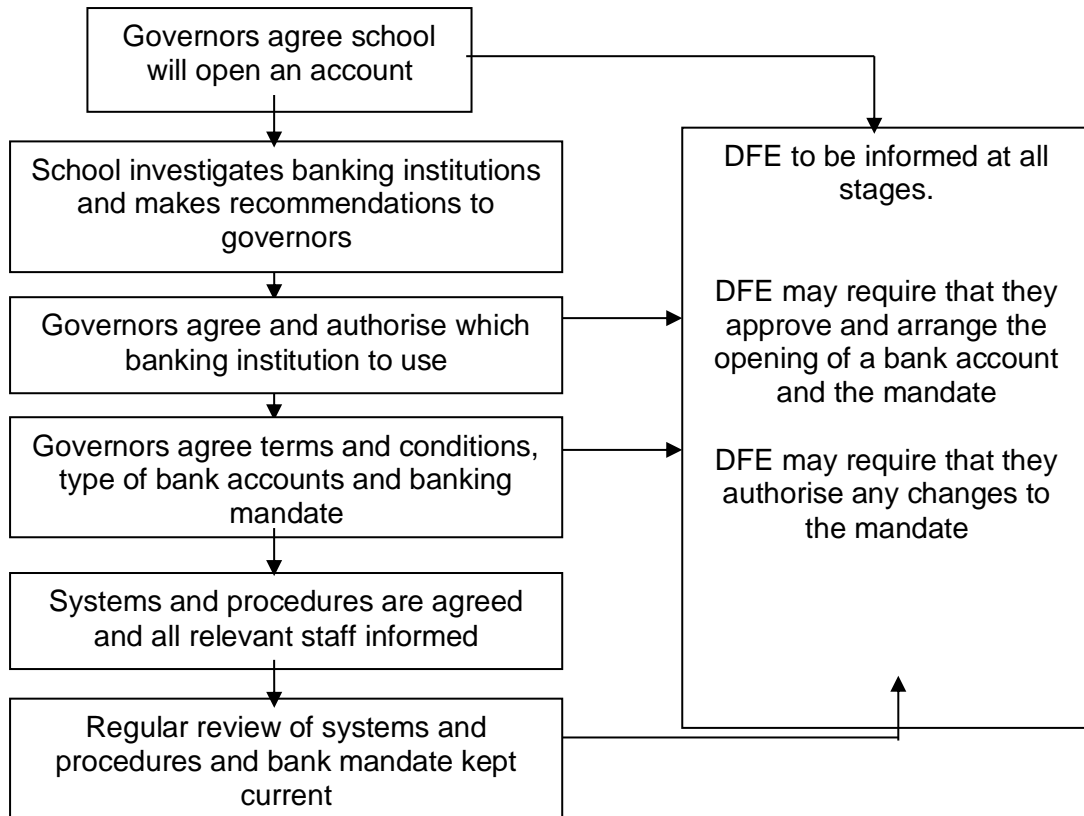
2a The Budgetary Cycle

Throughout the year:

Implementation, monitoring and reviewing of current year's budget
 Continuous monitoring of expenditure



3a – Flow Chart: Opening a Bank Account.



3b – Proforma Direct Debit Record

(To be kept securely in the finance department)

Bank Account Number:

Sort Code:

Signatories:

Direct Debit - Name of Supplier:

Start date:

Amount 1st payment:

End date:

Amount final payment:

Date of payments:

Amount each payment:

Direct Debit - Name of Supplier:

Start date:

Amount 1st payment:

End date:

Amount final payment:

Date of payments:

Amount each payment:



4a – IMS protocol and security

ICT Acceptable Use Policy for School Staff

I confirm that I have read and understood the School Electronic Communication Guidance for Staff and that I will use all means of electronic communication equipment provided to me by the school and any personal devices which I use for school activity in accordance with the document. In particular:

- any content I post online (including outside school time) or send in an email will be professional and responsible and maintain the reputation of the school;
- to protect my own privacy, I will only use a school email address and school telephone number as contact details for pupils and their parents;
- if I use instant messaging, chat rooms, webcams or discussion forums for communicating with pupils or parents about learning it will only be via the schools VLE or after discussion with senior staff;
- I will reject/refuse invitations or and/or requests from students to partake in discussion forums, instant messaging and webcams;
- I will only use my personal mobile phone during non-contact time; it will be kept on silent mode during lessons except in an emergency situation with the agreement of the SLT;
- I will not use my personal mobile phone or other electronic equipment to photograph or video pupils or staff without permission from the SLT;
- I will take all reasonable steps to ensure the safety and security of school ICT equipment which I take off
- site and will remove anything of a personal nature before it is returned to school;
- I will take all reasonable steps to ensure that all laptops and memory devices are fully virus protected, are encrypted and that the protection is kept up to date;
- I will report any accidental access to material which might be considered unacceptable immediately to the Headteacher or member of the SLT and ensure it is recorded;
- I will support the school approach to online safety and not deliberately upload or add any images, video, sounds or text that could upset or offend any member of the school community.

I confirm I have read the Westbrook School Electronic Communication Guidance for Staff and will implement the guidelines indicated. In particular:

- Confidential school information, pupil information or data which I use will only be stored on a device which is encrypted or protected with a strong password.
- Computers will have a password protected screensaver and will be fully logged off or the screen locked before being left unattended;
- I understand that I have the same obligation to protect school data when working on a computer outside school;
- I will report immediately any accidental loss of confidential information so that appropriate action can be taken.
- I understand that the school may monitor or check my use of ICT equipment and electronic communication.
- I understand that by not following these rules I may be subject to the School’s disciplinary procedures.

Name (print) Date :
Signed:



Much of the information held on the (Information Management System) IMS network and database is subject to the Data Protection Act and the Human Rights Act and as such is highly confidential. All staff that have access to the IMS system must read and agree to comply with this protocol. Non-compliance could be a disciplinary matter.

- There are no shared passwords within the office systems. Your individual password must not be made available to anyone else except the System Manager, nor must the password be written down and displayed where others may see it
- The password must consist of 6 characters; at least 1 capital, at least 1 number, at least 1 special character
- After 3 months you will be prompted to change your password
- Any used password cannot be used again for 12 months
- If you are unsuccessful in logging on 3 times, your account will be frozen for 15 minutes
- You can change your password at any time if you think it is no longer secure . You must notify the system manager
- No computer must be left unattended for any reasonable length of time.
- Staff must not install new software without receiving approval from the System Manager. (This is to ensure all necessary licences are in place and that the software will not have an adverse effect on the network)
- Software must be closed down and the workstation turned off at the end of each day to avoid the possibility of the security being breached
- Staff must not allow parents, students, relatives or other unauthorised persons to have access to their password or to the IMS
- Staff must not allow parents, students, relatives or other unauthorised persons to see confidential information stored on the IMS
- Allowing another person to log onto the IMS using your password or to have access to confidential information is a disciplinary matter
- Removal/deletion of any information without the prior consent of the Headteacher, Deputy Headteacher or the School Administrator will be seen as gross misconduct resulting in formal action.

Agreement to abide by the IMS Protocol and Security

Name:

Date:

I have read and understood the IMS protocol and security. I appreciate the importance of maintaining the confidentiality of this system and agree to comply with the protocol and security.

Signed:



5a – Purchasing Policy

Westbrook Primary School Procurement and Tendering Policy

QUOTATION, PURCHASING, TENDERING AND CONTRACTING REQUIREMENTS

1. Aims

This policy aims to ensure that:

- The academy trust's funds are used only in accordance with the law, its articles of association, its funding agreement and the Academy Trust Handbook.
- The trust's funds are used in a way that commands broad public support
- Value for money (economy, efficiency and effectiveness) is achieved
- Trustees fulfil their duties and responsibilities as charitable trustees and company directors

2. Legislation and guidance

The Academy Trust Handbook states that academy trusts are required to have a competitive tendering policy, and ensure that European Union (EU) procurement thresholds are observed.

This policy is based on the Academy Trust Handbook and.

This policy also complies with our funding agreement and articles of association.

3. Roles and responsibilities

3.1 Academy trustees

Academy trustees will ensure that:

- Spending decisions represent value for money
- The trust's funds are used in a way that commands broad public support
- Relevant professional advice (such as an external auditor) is used, where appropriate
- Goods or services provided by individuals or organisations connected to the trust are provided at no more than cost
- Nobody connected to the trust, directly or indirectly, uses their connection to the trust for personal gain



- Where any trustee has a pecuniary interest in a procurement decision, they exclude themselves from the process and records (e.g. meeting minutes) show that they had no influence on the decision

3.2 Executive committee

Academy trustees delegate competitive tendering responsibilities to the executive committee.

The committee is responsible for reviewing the trust's tendering processes, and for reporting to trustees on tenders.

3.3 Chief financial officer

The chief financial officer (CFO) is responsible for:

- Ensuring appropriate financial governance and risk management arrangements are in place
- Preparing and monitoring budgets
- Providing information to the finance committee and academy trustees, as appropriate
- Overseeing and supporting competitive tendering

4. Purchase thresholds

4.1 de minimis level

Purchase orders should be raised for all school purchases where possible particularly for goods and services with a value over £500. The Deputy Headteacher/Business Manager can sign off purchase orders/invoices for the Headteacher to maintain segregation of duties, with the Business Manager up to £1000.

4.2 Low to high-value purchase thresholds

Purchase levels are divided into the following:

- Low-value purchase: £1,000 - £9,999
- Medium-value purchase: £10,000 - £40,000
- High-value purchase: over £40,000, but below the EU threshold

4.3 EU procurement threshold – n/a

If it is estimated that the cost of a contract is above the EU threshold for procurement spending, the trust will follow EU procurement directives and seek legal advice. The current EU threshold for all goods and most services is £189,330.



A 'light touch regime', with a higher threshold of £663,540, applies for some services that are specifically for education provision. We will seek legal advice to determine if any procurement run by the trust qualifies.

5. Framework agreements

Where possible, we will use a framework agreement to contract suppliers. These are arrangements that a contracting authority, such as a public sector buying organisation, makes with suppliers. The benefits of frameworks are that they have already been through a competitive tender process and they have favourable terms and conditions. In addition, the framework provider may offer advice and support.

Depending on the framework we choose, we will either pick the best value supplier from a list or run a mini-competition between listed suppliers. In either case, we will follow the DfE guidance on procurement (see section 2 of this policy) to ensure good practice. The reasons for the choice of framework, and for the choice of supplier, will be clearly recorded.

The Headteacher and Business manager have been delegated the authority to choose whether to use a framework agreement and which framework to use.

6. Tendering procedure: low and medium-value purchases

When making low or medium-value purchases without a framework agreement, the trust will use the process outlined below.

- a. **Create a specification** – a specification document will set out what suppliers need to understand what we are looking to buy, including the quality, quantity and delivery date
- b. **Compare suppliers** – a comparison of different suppliers, including their reputation, will help the trust develop a shortlist of at least 3 suppliers we want to approach for a written quote
- c. **Assess quotes** – an award criteria will be developed to assess suppliers' quotes. Criteria may include:
 - How well the supplier meets our specification
 - The whole-life cost of the contract, which may include:
 - The sale price of the goods, works or services
 - VAT



- Delivery charges
- Maintenance costs
- Running costs
- The cost of removing and disposing of an item or service once we no longer need it

➤ Whether there will be price increases or decreases over the life of the contract

➤ Value for money

Each aspect of the criteria will be scored on a scale of 1 to 5, with 5 being the highest score. A record of how the quotes are evaluated will be kept.

The school business manager will evaluate quotes with support from the CFO.

When we contact suppliers, we will send them:

➤ The specification

➤ Deadlines for quotes and when decisions will be made

➤ Instructions for how to ask clarification questions about the specification

d. Place an order – when the best value quote is identified, we will send the supplier a purchase order, which includes details of the:

➤ Goods, works or services we are purchasing

➤ Price

➤ Delivery address

➤ Delivery deadline and any other important dates

➤ Payment schedule

7. Tendering procedure: high-value purchases

The trust will make high-value purchases without a framework only in rare circumstances and only with legal support. When this does happen, we will use the process below.

a. Create a specification (see section 6)

b. Assess the market – we will prepare for the tendering process by developing our knowledge of the market. We will find out how many suppliers are available and the best way to advertise our contract to a range of suppliers



- c. **Check the school's position in relation to EU procurement thresholds** (see section 4)
- d. **Develop a service level agreement (SLA)** – an SLA sets out the standards of service expected from a supplier. Some suppliers may have their own SLAs, which the trust will consider using on a case-by-case basis
- e. **Develop a contract** – a contract will include terms and conditions, a contract management plan and an exit strategy
- f. **Reduce the number of bids** – to reduce the number of bids the trust needs to evaluate, we will either use an expression of interest process to gauge interest in the contract or a pre-qualification questionnaire
- g. **Establish how we will assess quotes** – we will set out criteria that will allow us to evaluate which of the suppliers' bids best meets the requirements in our specification, and is the most economically advantageous tender that best combines cost and quality
- h. **Create a timeline for the tender process** – this will include the dates of the clarification period, the deadline for submitting tenders and the date we expect to award the contract
- i. **Prepare an invitation to tender** – this will include:
 - A covering letter with a timeline for the process
 - Instructions on how suppliers can ask clarification questions and submit their tender
 - The specification
 - A pricing schedule
 - Any SLA requirements
 - The contract's terms and conditions
 - Contract management requirements (see 'develop a contract' above)
 - Award criteria, including the scoring system and any weightings
 - If appropriate, an invitation for suppliers to give a practical demonstration of their goods, works or services
- j. **Advertise the contract** – the contract will be advertised where suppliers are likely to look, such as:
 - The Official Journal of the European Union (OJEU) – this is a requirement if the contract is over the EU procurement threshold
 - The government's Contracts Finder service



- Local or national newspapers
- Education publications or websites
- Trade magazines

k. Run the tender process and provide clarifications

- l. Evaluate tender responses** – at least 2 people will independently score and evaluate each bid, and then compare notes after completing their evaluations; records of decision making and moderation decisions will be kept

m. Notify suppliers and award the contract

- n. Finalise the contract** (and advertise the award, if the contract was advertised in Contracts Finder or the OJEU)

- o. Abandoning the tender process** – on very rare occasions we may need to halt the tender process. Should this occur, we will notify suppliers who are preparing their bids as soon as possible.

8. Monitoring arrangements

The Headteacher is responsible for the implementation of this policy.

This policy will be reviewed and approved by the board of trustees every three years and when EU procurement thresholds change.

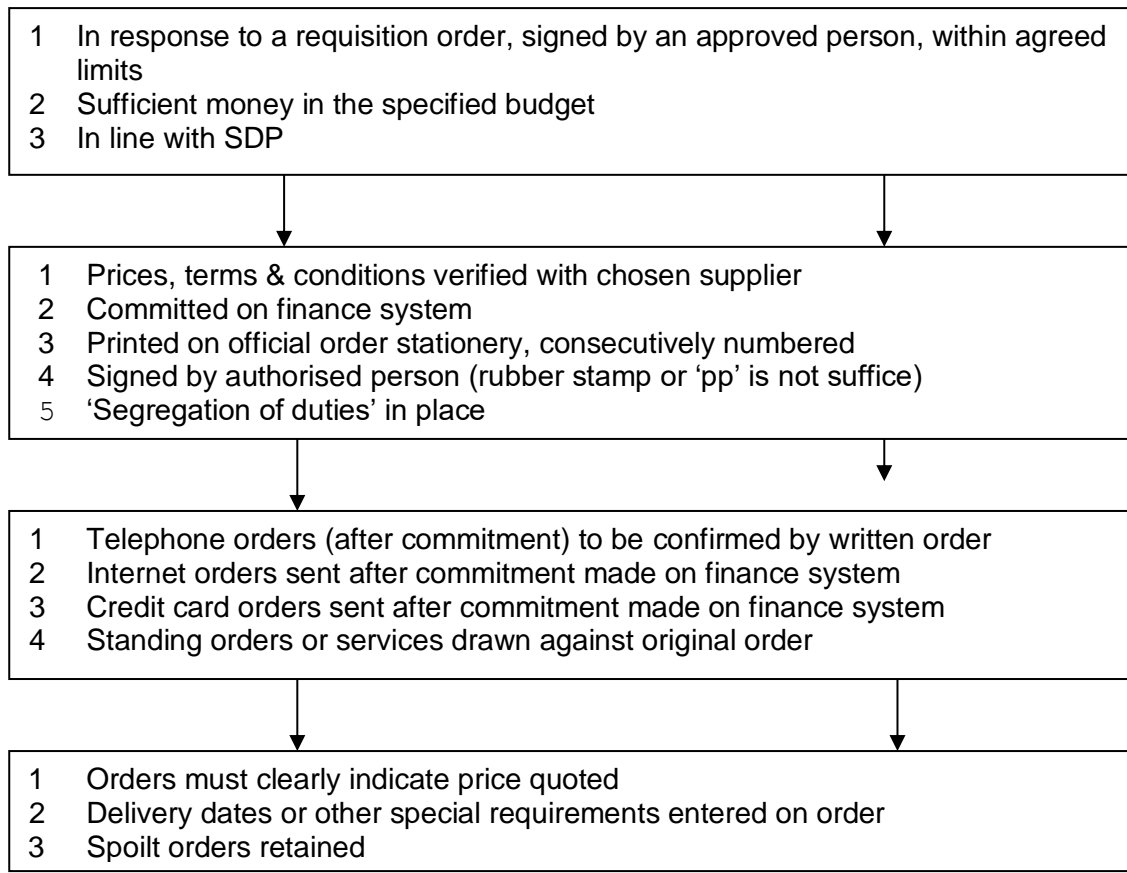
9. Links with other policies

This competitive tendering policy is linked to the following policies:

- Accounting policies
- Investment policy



5b – Flow chart – Ordering



5c – Proforma – Requisition Form

Westbrook Primary School

Order form

| Supplier: | | | Internal ref: | | Date: | |
|-----------------------|------------|------------------------------|----------------------|-----------|--------------|--|
| Order summary: | | Contact: | | | | |
| | | Special Instructions: | | | | |
| Page | Order code | Item or service description | Quantity | Unit cost | Total cost | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | NETT TOTAL | | | | |
| | | VAT @ 20% | | | | |
| | | ORDER TOTAL | | | | |

| | | | | |
|--|------------|--|------------------------|--|
| Requested (signature) | by: | | VAT exempt? | |
| Print name: | | | Date: | |
| <i>The approver and the requester must be two different people. The approver must be the Head (or person deputising) or the Business Manager.</i> | | | | |
| Approved (signature) | by: | | Budget Code: | |
| | | | Entered (date): | |

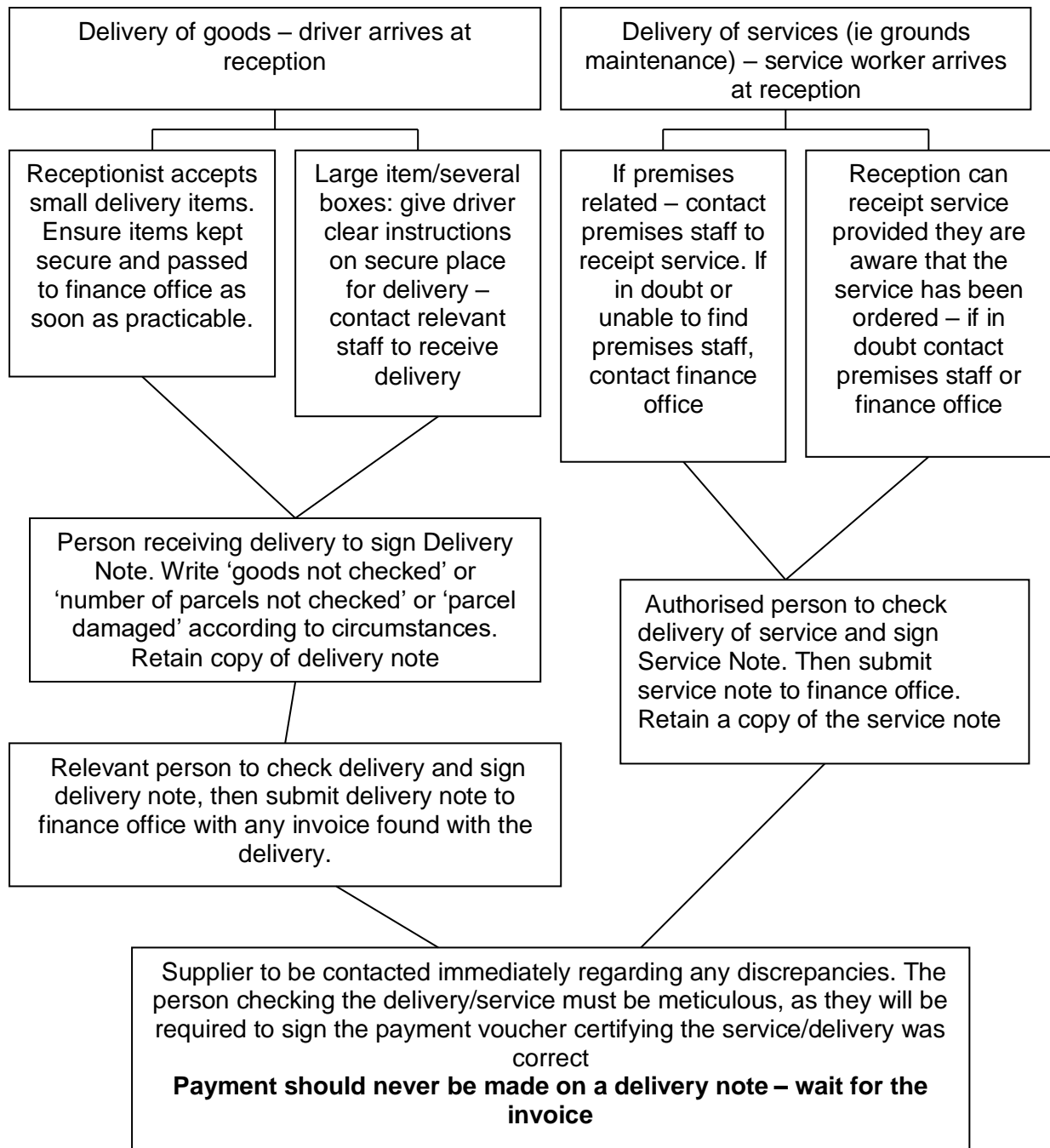


FINANCIAL PROCEDURES MANUAL

| | | | |
|--------------------|--|------------------|--|
| Date: | | Order No. | |
| Print name: | | | |



5d – Flow chart – Receiving Goods and Services



5f – VAT

Schools are responsible for any penalty imposed on them for failing to comply with VAT Regulations. VAT Regulations are subject to frequent change, if unsure of the VAT position contact the EFA or Customs and Excise National Advice Centre 0845 010 9000, or visit their website: www.hmce.gov.uk.

Types of VAT

| | |
|--|---|
| Business Rate Any continuing activity which is mainly concerned with making supplies to other persons for a consideration. | Standard Rate VAT is charged. Current standard rate is 20% |
| | Zero Rate Items subject to VAT, but currently taxable at 0% |
| | Exempt VAT is not chargeable |
| | Reduced Rate VAT is charged. Current reduced rate is 5% |
| Non-business Activities essentially a recreation or hobby | Outside the scope Items/activities fall outside the scope and no VAT is charged |

- Input Tax is the VAT incurred on purchases made by the school (expenditure)
- Output Tax is the VAT charged on supplies made by the school (income)

VAT Reimbursements

The Business Manager will reclaim VAT payments made from their delegated budget on a quarterly basis via HM Revenue and Customs.

- Re-charging outside agencies for reprographics, telephone usage etc usually needs to include VAT
- Certain sports hall lettings, which are not regular, are subject to VAT
- Staff cannot avoid paying VAT by purchasing personal items through the school (nor should they benefit from suppliers' discounts)
- Stationery and goods to be sold in class to students for use in school usually need not include VAT
- Staff meals include VAT

VAT can only be reclaimed provided:

- The goods or services are for the use of the school
- A valid VAT invoice is obtained
- Invoices obtained by staff on behalf of the school must show the customer as the school

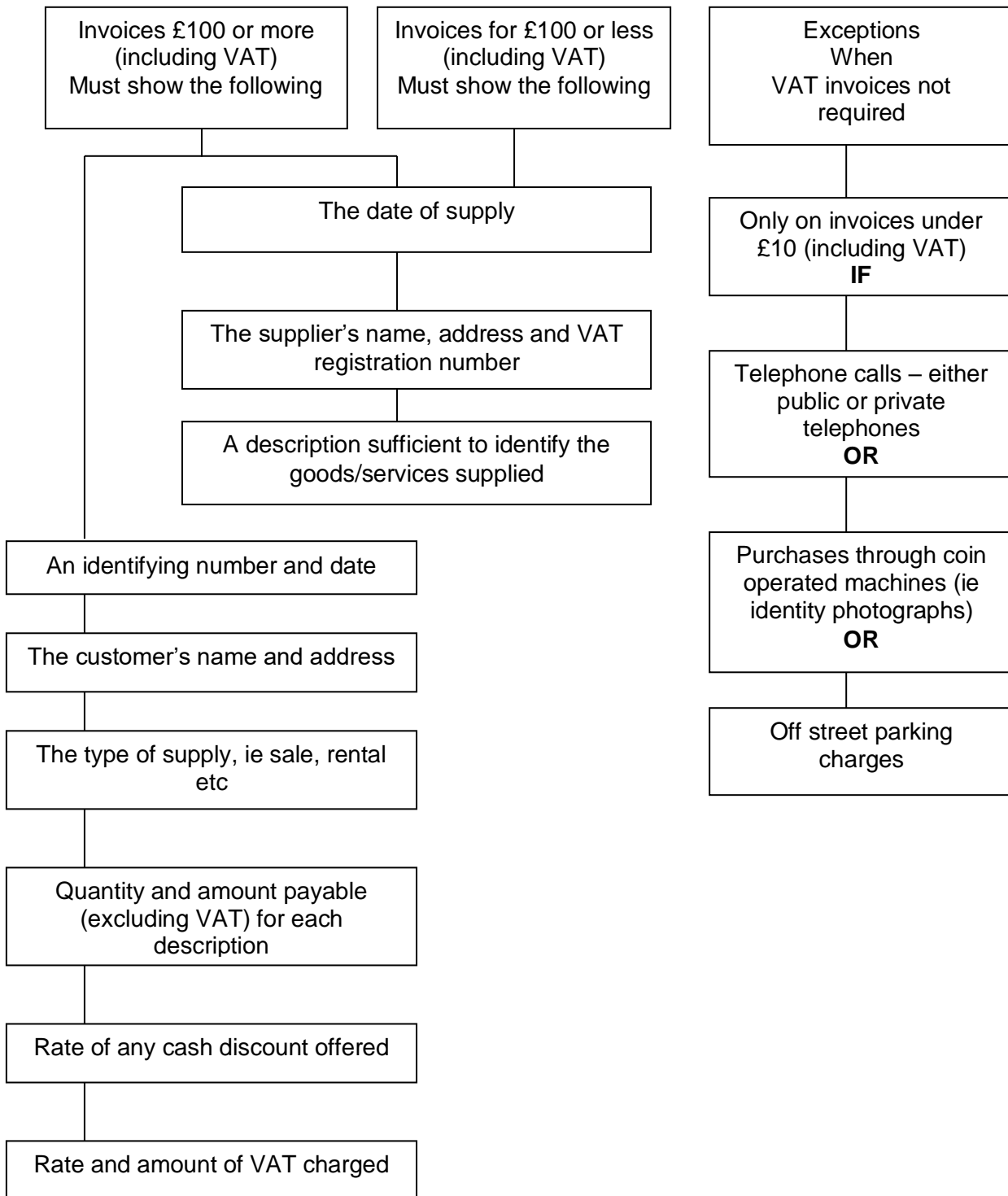


FINANCIAL PROCEDURES MANUAL

- If the invoice was paid by a credit card in the name of a member of staff and the valid VAT invoice only shows the customer as the school, VAT can be re-claimed
- If the invoice was paid by a credit card in the name of a member of staff and the valid VAT invoice only shows the customer as the member of staff, VAT cannot be re-claimed
- Details required on VAT invoices vary according to cost and type of purchases as described in the following section



Valid VAT Invoice Details Required



Calculating VAT

Tax is normally calculated at the appropriate percentage of a price that has first been decided without VAT, and the VAT invoice will show these separate amounts. However, sometimes VAT has to be calculated from a price in which it is already included. To do this, you need the VAT fraction.

For example:

| | | |
|------------------------------|------------------------|------------------------------|
| If you sell something at ... | and the VAT rate is... | then the amount of VAT is... |
| £2.35 | 20% | £0.39 |

However, £0.39 is not 20% of £2.35. It is 1/6 of £2.35.

This is how it is worked out:

Rate of tax

100 + rate of tax

So, with VAT at 20% the VAT fraction is:

$$\frac{20}{120} = \frac{1}{6}$$

1

The VAT fraction varies according to the rate of tax chargeable. For example:

| | | | | | | |
|---------------|----------------|----------------|----------------|---------------|----------------|---------------|
| Rate of Tax: | 5% | 8% | 10% | 12.5% | 15% | 25% |
| VAT Fraction: | $\frac{1}{21}$ | $\frac{2}{27}$ | $\frac{1}{11}$ | $\frac{1}{9}$ | $\frac{3}{23}$ | $\frac{1}{5}$ |

Discounts

The following rules apply if you are offered discounts.

(a) Unconditional discounts

| | | |
|---|-------------------------------|---|
| If... | And... | Then... |
| you are offered an unconditional discount | you pay the discounted amount | the tax value is based on the discounted amount |

(b) Discounts for prompt payment

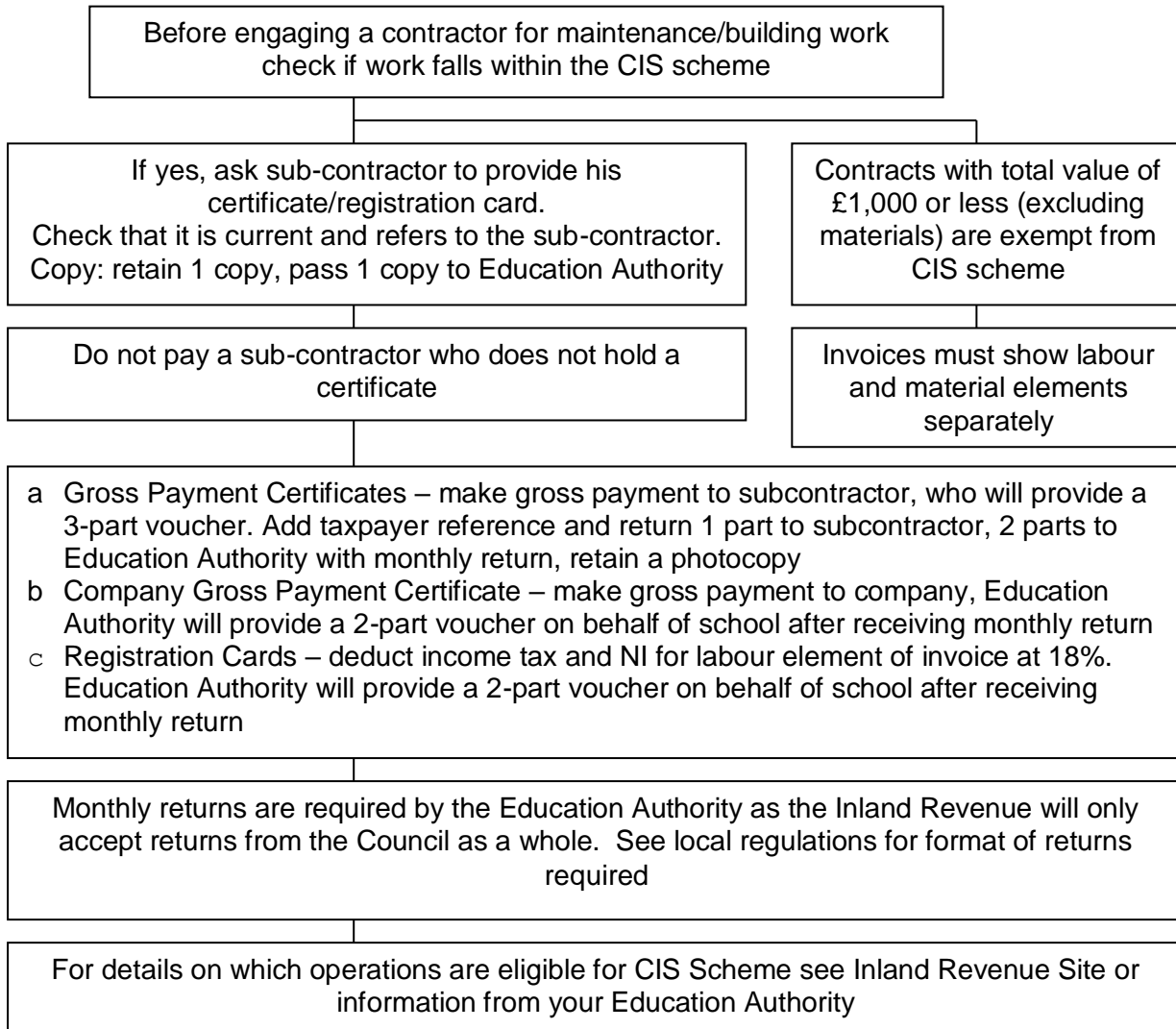
| | | |
|--|---|---|
| If... | Then... | But... |
| you are offered a discount on condition that you pay within a specified time | the tax value is based on the discounted amount even if you do not take up your offer | if the terms allow you to pay by instalments, the tax value is based on the amount you actually pay |

5g – Construction Industry Tax Deduction Scheme

This scheme is for the collection of tax from contractors working in the construction industry.

The Academy is responsible for accounting all tax deductions and the submission of annual returns relating to payments to sub-contractors to the Inland Revenue. The Academy is the contractor. Any queries should be pursued through Customs and Excise direct.

Procedures to follow if your school is classified as contractor



5h – Proforma – Declaration of Self-employed person

Westbrook Primary School
Record of Self-Employed Status Form

It is a requirement of Westbrook Primary School that we confirm you are responsible for your own tax before we make payments to you.

| | |
|------------------|--|
| Name | |
| Address | |
| Telephone Number | |

| |
|------------------------|
| Are you self-employed? |
|------------------------|

If you can answer yes to the following questions, it will usually mean that your status, in this situation, is one of self-employment.

- | | |
|---|--------|
| Do you have the final say in how the business is run? | Yes/No |
| Do you risk your own money in the business? | Yes/No |
| Are you responsible for meeting the losses as well as taking the profits? | Yes/No |
| Do you provide the main items of equipment you need to do your job? | Yes/No |
| Are you free to hire other people on your own terms to do the work you have taken on? | Yes/No |
| If so, do you pay them out of your own pocket? | Yes/No |
| Do you have to correct unsatisfactory work in your own time and at your own expense? | Yes/No |

| |
|--|
| It is a requirement of Westbrook Primary School that we confirm you are responsible for your own tax before we pay you for the first time. |
|--|

Please sign the declaration below to confirm your self-employed status:-

I confirm that I am registered as self-employed in the capacity stated above and I will notify the school should my employment status change.

Signature: _____ Date: _____

Please note: HM Revenue & Customs may impose a penalty if they are not notified within 3 months by the self-employed person that self-employed work has commenced.

The following information is desirable:

Tax Reference Number; _____ NI Number: _____

VAT Registered: Yes/No VAT No: _____

Office use only

Pay by BACS/Cheque: Y/N Pay via payroll: Y/N

NB If there is any doubt about the self-employed status of the individual pay via payroll.



6b – Proforma – Invoice



An Academy School

Headteacher: *Dr. Tatters B.Ed(Hons), M.Ed, NPQH, PGCPSE*

DATE

Invoice

Invoice number: nnnn

Invoice to:

Detail:

| Item description | NET £ | VAT rate | VAT £ |
|------------------|-----------------|----------------------|------------------|
| Item 1 | 1,000.00 | 20% | 200.00 |
| Item 2 | 2,000.00 | 20% | 400.00 |
| | 3,000.00 | | 600.00 |
| | | Total Net | 3,000.00 |
| | | Total BAT | 600.00 |
| | | Invoice Total | £3,600.00 |

Payment method:

By **cheque:** please make cheque payable to 'Westbrook Primary School'

By **BACS:**

Westbrook Primary School

Sort code 60-11-18

Account number 20421516

Natwest Bank

Remit to finance@westbrookprimary.co.uk

Please use invoice number as reference.

For all queries contact the Finance Officer on 020 8570 9942.

VAT Reg number: GB 169 2038 00Company number: 8523370





Sustainable Travel
Accredited and Recognised
Outstanding level 2011



www.westbrookprimary.com

Westbrook Road, Heston, Hounslow, TW5 0NB · ☎ 020 8570 9942 · fax:020 85706692 · e-mail:
office@westbrookprimary.co.uk

7a - Free School Meals (FSM)

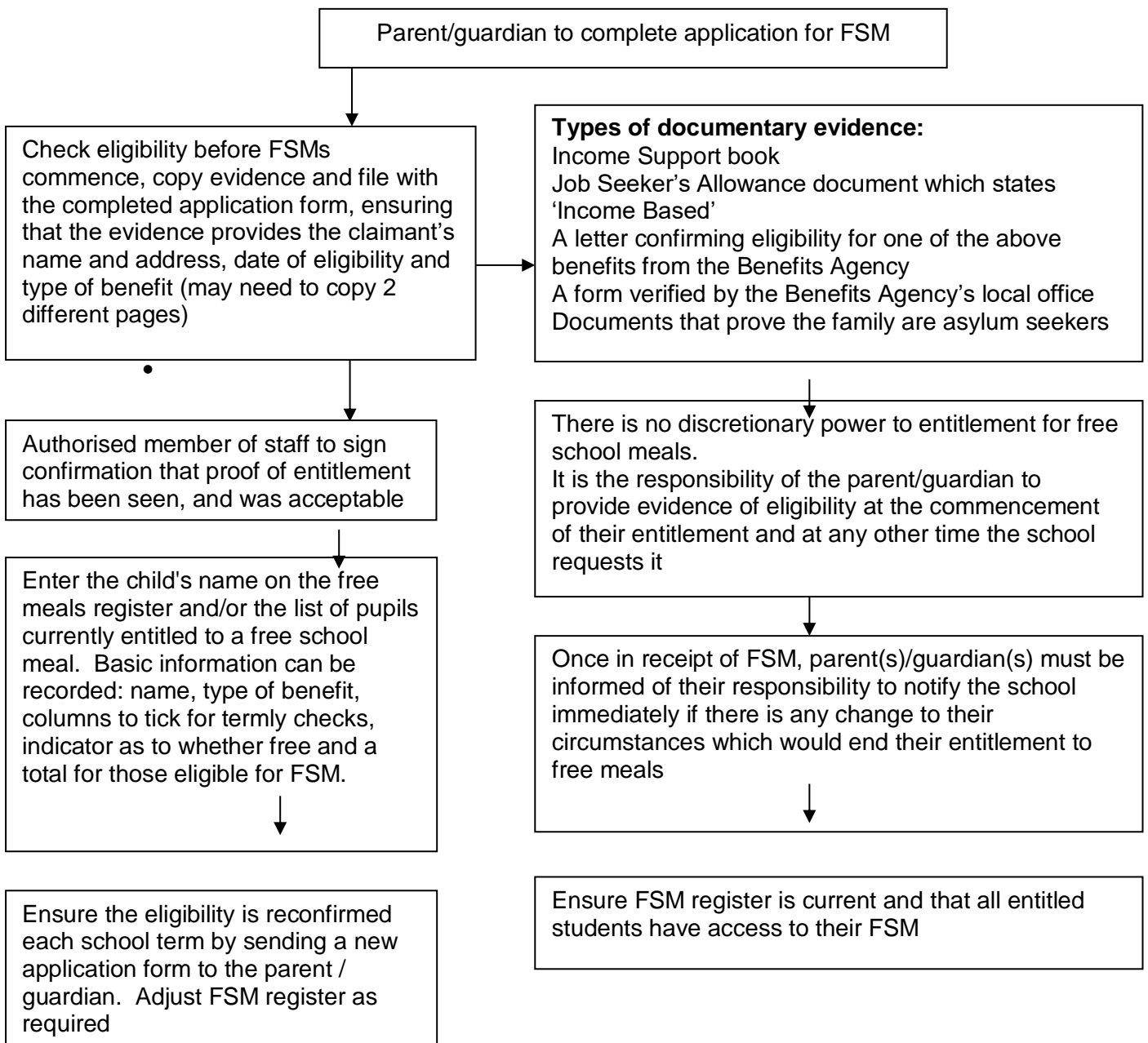
Parents can apply for free school meals for their children if they receive any of the following:

- Income Support
- income-based Jobseeker's Allowance
- income-related Employment and Support Allowance
- support under Part VI of the Immigration and Asylum Act 1999
- the guaranteed element of Pension Credit
- Child Tax Credit (provided parents are not also entitled to Working Tax Credit and have an annual gross income of no more than £16,190)
- Working Tax Credit run-on - paid for 4 weeks after you stop qualifying for Working Tax Credit
- Universal Credit - if parents apply on or after 1 April 2018 your household income must be less than £7,400 a year (after tax and not including any benefits you get)

Children who get paid these benefits directly, instead of through a parent or guardian, can also get free school meals.

- The Immigration and Asylum Act 1999 (Schedule 14) places a legal obligation on the school to provide meals for asylum seekers whose applications are outstanding with the Home Office. On production of the relevant documentation, children who are part of a family seeking asylum are entitled to a free meal. As their status may change quickly in some cases, it is necessary to check their entitlement regularly, at least termly





ACADEMY FINANCIAL PROCEDURES

10a – Remission and Charging Policy

Charging Policy

1 Introduction

- 1.1 All the education we provide during normal school hours is at no charge to pupils. We do not charge for any activity undertaken as part of the National Curriculum. However, we may charge for some additional extra activities such as individual or small group music tuition.

2 Aims and Objectives

- 2.1 The aims of this policy will:
- set out what the school will not charge for, what it will make a charge for or request a voluntary contribution from parents/carers;
 - clarify how charges will be determined, so parents and carers understand why requests for payment are sometimes made for some activities.

3 Voluntary contributions

- 3.1 When organising school trips or visits to enrich the curriculum and the educational experience of the children, the school invites parents and carers to contribute to the cost. All contributions are voluntary. If we do not receive sufficient voluntary contributions, we may cancel a trip. If a trip goes ahead, it may include children whose parents or carers have not paid any contribution. We do not treat these children differently from any others.
- 3.2 If a parent wishes their child to take part in a school trip or event, but is unwilling or unable to make a voluntary contribution, we do allow the child to participate fully in the trip or activity. Sometimes the school pays additional costs in order to support the visit. Parents and carers have a right to know how each trip is funded, and the school provides this information on request.
- 3.3 The following is a list of additional activities, organised by the school, which require voluntary contributions from parents and carers. These activities are known as “optional extras”. This list is not exhaustive:
- visits to museums;
 - fieldtrips and research visits;
 - sporting activities which require transport expenses;
 - outdoor adventure activities;
 - visits to or by a theatre company;
 - school trips abroad;
 - musical events.

4 Residential visits

- 4.1 If the school organises a residential visit in school time, or mainly in school time, which is to provide education directly related to the National Curriculum, we do not make any charge for the education or travel expenses. However, we do suggest a voluntary contribution to cover the costs of board and lodging, although parents and carers who receive state benefits are exempt from this charge. If we cannot raise sufficient funding through these voluntary contributions, the visit may have to be cancelled, and that aspect of the curriculum would have to be covered in other ways.

ACADEMY FINANCIAL PROCEDURES

5 Music tuition

- 5.1 All children study music as part of the normal school curriculum. We do not charge for this.
- 5.2 There is a charge for individual or small-group music tuition, since this is an additional curriculum activity, and not part of the National Curriculum. These individual or small-group lessons are taught by peripatetic music teachers. We make a charge for these lessons, but parents and carers in receipt of state benefits are exempt from payment. We give parents and carers information about additional music tuition at the start of each academic year.

6 Swimming

- 6.1 The school organises swimming lessons for all children in Key Stage 2. These take place in school time and are part of the National Curriculum. We make no charge for this activity, but we do ask for a voluntary contribution from parents and carers to cover the cost of transport. We inform parents and carers when these lessons are to take place, and we seek the written permission of parents or carers for their children to take part.

7 Additional sports coaching

- 7.1 The school is sometimes able to secure the services of a qualified sports coach. It is necessary for the school to make a charge for this service and so children attending these sessions may be asked to contribute financially toward the cost of the coaching session. The school does routinely offer additional football coaching after school.

8 School minibuses

- 8.1 We normally request a contribution if children are transported in school minibuses to an extra-curricular activity. However, we use these payments only to cover the expenses of the trip and contribute to minibus running costs, and not to make a profit.

9 Monitoring and review

- 9.1 This policy is monitored by the governing body, and will be reviewed every year.