

# The Diocese of Chelmsford Vine Schools Trust

## Financial Regulations

**Xxxxxxx Church of England Primary  
School**

Document Detail	
Policy Reference Number:	001
Category:	Financial Management
Authorised By:	Local Governing Body
Author:	Finance Director
Version:	2014 v1 (November 2014)
Status:	Pending Approval
Next Review Date:	Autumn 2015

The Diocese of Chelmsford  
VINE Schools Trust

FINANCIAL REGULATIONS

Xxxxxxxxxx Church of England  
Xxxxxxxx School

WERE ADOPTED BY THE LOCAL GOVERNING BODY  
ON DD MMM YYY

SIGNED .....  
Chair of Local Governing Body

Date .....

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### Associated Trust Policy Documents

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Gifts and Hospitality Policy

Investment Management Policy

Accounting Policy

Reserves Policy

Anti-Fraud and Corruption Policy

## Finance Scheme of Delegation - Summary

### 1. Ordering Goods and Services

Process	Value	Delegated Authority
Order Approval	£1 to £xxxx	Budget Holder
Order Approval	£xxxx to £xxxx	As above plus Headteacher
Order Approval	£xxxx to £10,000	As above plus Chair of LGB
Order Approval	Over £10,000	Trust Board of Directors
3 quotes required	£2,000 to £50,000	
Formal Tender Process required	Over £50,000	Trust Board of Directors would oversee process usually in conjunction with a specialist
Authority to accept other than lowest quote		Next person on procurement chain e.g. Budget holder must get Executive Headteacher/Headteacher approval,

### 2. Bank Signatories (bank mandate)

Value	Delegated Authority	Additional Guidance
To be decided locally in accordance with local bank mandate		Any two may sign. Any value over £10,000 requires Finance Director approval.

### 3. Virement Approval

Value	Delegated Authority	Additional Guidance
£1 to £xxxx	Headteacher	All virements must be recorded on a sequential numbered virement form and reported to the Local Governing body
£xxxx to £xxxx	Local Governing Body	
Over £xxxx (max £10,000)	Board of Directors	

#### 4. Disposal of assets

Value	Delegated Authority	Additional Guidance
£1 to £250	Headteacher	
£251 to £xxx	Local Governing Body	Determined by Trust Board
£xxx and above	Board of Directors	Determined by Trust Board

#### 5. Write off bad debts

Value	Delegated Authority	Additional Guidance
Up to £250	Headteacher	
£251 to £xxx	Local Governing Body	Determined by Trust Board
£xxx and above	Board of Directors	Determined by Trust Board

#### 6. Preparation/Approval of returns

Return	Delegated Authority	Additional Guidance
VAT Return	Support and Business Manager	VAT returns processed centrally at trust level
Bank Reconciliation	Headteacher	To be prepared at least monthly
Budget Forecast Return	Accounting Officer	To be prepared locally but approved by Trust Accounting Officer
Risk Register	Local Governing Body	To be updated termly to Company Secretary in accordance with published timetable
Finance Reporting Pack	Headteacher	To be submitted monthly to Finance Director in accordance with published timetable.
Financial Management and Governance Self Evaluation (FMGS)	Local Governing Body	To be submitted to the Finance Director for submission to the EFA. Required once, within 4 months of an academy opening.
Fixed Asset Register	Headteacher	To be maintained in accordance with Trust accounting policies.
Register of Business Interests	Local Governing Body	Updated as required. Annual review must take place
Gifts and Hospitality Register	Local Governing Body	To be maintained in accordance with the Gifts and Hospitality policy
Business Continuity Plan	Local Governing Body	To be submitted to Company Secretary

## 7. Capital Grant Project Approval

Value	Delegated Authority	Additional Guidance
£2,000 - £50,000	Diocesan Board of Education	Refer to Diocesan Schools' Officer for approval
>£50,000	Diocesan Board of Education	Refer to Diocesan Schools' Officer to gain approval from Diocesan Board of Education

## **1.0 INTRODUCTION**

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- 1.1 The Chelmsford Diocese Vine Schools Trust Board of Directors (The Directors) is the legal entity which is responsible for all the trusts academies. It is their duty to ensure that each academy operates efficiently, legally, judiciously and safely.
- 1.2 The purpose of these regulations is to ensure that the academy trust maintains and develops systems of financial control which conform with the requirements both of propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of our funding agreement with the Department for Education (DfE).
- 1.3 The academy must comply with the principles of financial control outlined in the academies financial handbook published by the DfE. These regulations expand on that and provide detailed information on the academy's accounting procedures and systems and should be read by all staff involved with financial systems.

## **2.0 ORGANISATION**

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- 2.1 The academy has defined the responsibilities of each person involved in the administration of academy finances to avoid the duplication or omission of functions and to provide a framework of accountability for governors and staff. The financial reporting structure is illustrated below:

### **The Board**

- 2.2 The Board has overall responsibility for the administration of the academy's finances. The main responsibilities of The Board are prescribed in the Funding Agreement between the academy trust and the DfE and in the academy's scheme of government. The responsibilities of The Board are as outlined in the scheme of delegation.

### **The Finance and Audit Committee**

- 2.3 The Finance and Audit Committee is a committee of The Board. The committee meets at least once per term but more frequent meetings can be arranged if necessary. The main responsibilities of the Finance and Audit Committee are detailed in the written terms of reference which have been authorised by the board.
- 2.4 *Left intentionally blank*

### **Accounting Officer**

- 2.5 The academy trust has designated the Chief Executive Officer (CEO) as its Accounting Officer. Whilst the CEO has responsibility, under the board's guidance, for the trust's overall management and staffing, their appointment as accounting officer confers specific responsibilities for financial matters. In particular the Accounting Officer is personally responsible to Parliament, and to the Accounting Officer of the EFA, for the resources under their control, and must be able to assure Parliament and the public of high standards of probity in the management of public funds.
- 2.6 The essence of the role is a personal responsibility for:

- **regularity** – dealing with all items of income and expenditure in accordance with legislation, the terms of the trust’s funding agreement and these regulations, and compliance with internal trust procedures. This includes spending public money for the purposes intended by Parliament;
- **propriety** – the requirement that expenditure and receipts should be dealt with in accordance with Parliament’s intentions and the principles of Parliamentary control. This covers standards of conduct, behaviour and corporate governance;
- **value for money** – this is about achieving the best possible educational and wider societal outcomes through the economic, efficient and effective use of all the resources in the trust’s charge, the avoidance of waste and extravagance, and prudent and economical administration. A key objective is to achieve value for money not only for the academy trust but for taxpayers more generally.

The Accounting Officer also has responsibilities for keeping proper financial records and accounts, and for the management of opportunities and risks.

- 2.7 Whilst the Accounting Officer is accountable for the academy trust’s financial affairs, the delivery of the trust’s detailed accounting processes will be delegated to the Finance Director.
- 2.8 The Accounting Officer must advise The Board in writing if, at any time, in his or her opinion, any action or policy under consideration by them is incompatible with the terms of the Handbook or Funding Agreement (FA). Similarly, the accounting officer must advise the board in writing if the board appears to be failing to act where required to do so by the terms and conditions of the Handbook or FA. Where The Board is minded to proceed, despite the advice of the Accounting Officer, the Accounting Officer must consider the reasons the board gives for its decision. If, after considering the reasons given by the board, the Accounting Officer still considers that the action proposed by the board is in breach of the Handbook or FA, the accounting officer must advise the EFA’s accounting officer of the position in writing

### **Finance Director**

- 2.9 The Finance Director works in close collaboration with the Accounting Officer through whom he or she is responsible. The Finance Director also has direct access to the Directors via the Finance and Audit Committee. The main responsibilities of the Finance Director are as outlined in the post holder job description.

### **Local Governing Body (LGB)**

- 2.10 The academy will have a LGB who will work in close collaboration with the academy trust’s central staff. The LGB’s responsibilities are as set out in the scheme of delegation and include the following:
- Signing off the annual budget before sending for approval to The Board
  - Determining the school’s financial priorities through the School Development Plan (SDP) and the Asset Management Plan (AMP).
  - Receiving monthly management reports, to facilitate the monitoring of the school’s actual financial performance compared with budgeted priorities and cash flow, and to take remedial action as necessary.

- Making decisions on expenditure within the LGB delegated powers
- Making decisions on virements within agreed budgets, within the LGB delegated powers, and authorising any budgetary adjustments made.
- Ensuring the Register of Business Interests is kept up to date.
- Annually reviewing all on-going contracts
- Monitoring all spending and income received in the school
- Ensuring that funding from the EFA, Local Authority and other sources is used only in accordance with any conditions attached.
- Receiving and commenting on the content of any audit report and monitoring the implementation of the agreed action plan.
- Agreeing and determining appropriate charges for lettings of the premises, in line with the school's lettings policy.
- Ensuring the school adheres to the policies and procedures as specified by The Board
- Ensuring the school has appropriate internal financial controls in place
- Reviewing and monitoring of budget projections / medium term financial plans to ensure the school's budget is realistic and any financial decisions are sustainable.

### **Headteacher**

- 2.11 The LGB confirms that the day-to-day financial management of the school is delegated to the Headteacher, subject to exceptions contained in these regulations. Where the Headteacher wishes to permanently delegate certain financial matters or activities, then the level of that delegation shall be notified in writing to the individual(s) concerned, reported to the LGB in writing and incorporated into these conditions.

### **Academy Finance Lead**

- 2.12 For the purposes of this document the term Academy Finance Lead (AFL) refers to the person responsible for the day to day management of the academy's financial operations. The academy should employ a suitably experienced AFL to support the Headteacher and LGB to manage and protect resources appropriately or alternatively make use of the support services provided by the academy trust.
- 2.13 The AFL will work with the Headteacher and Senior Leadership Team to ensure the academy's financial processes and finance policies are followed. They will be responsible for the effective use of resources within their organisation and will notify the Headteacher of any issues.

### **General Requirement**

- 2.14 All employees of the academy are expected to act professionally and with integrity and follow the internal control framework and financial policies of the academy. All staff with financial management responsibilities should have access to the information and training required to perform their financial duties.

## Register of Interests

2.15 It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decisions they make. To avoid any misunderstanding that might arise all academy governors and staff with significant financial or spending powers are required to declare any financial interests they have in companies or individuals from which the academy may purchase goods or services. The register is open to public inspection.

The register should include all business interests such as directorships or share holdings. The disclosures should also include business interests of relatives such as a parent or spouse or business partner where influence could be exerted over a governor or a member of staff by that person.

The existence of a register of business interests does not, of course, detract from the duties of governors and staff to declare interests whenever they are relevant to matters being discussed by the governing body or a committee. Where an interest has been declared, governors and staff should withdraw from that part of any committee or other meeting.

All Governors and school staff must be given the opportunity to verbally declare previously undeclared interests, and any previously declared interests that may be relevant to the agenda, at every committee and Governing Body meeting.

## 3.0 DAY-TO-DAY DELEGATION OF AUTHORITY

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### Expenditure Limits

3.1 The Headteacher can authorise expenditure up to £xxxx on goods and services. Avoidance of obtaining higher authority by raising a sequence of smaller orders in place of one large order is not permitted.

The Executive Headteacher/Headteacher may also authorise higher levels of expenditure for utility charges and annual contracts, provided the value authorised has been clearly documented and approved by The Board in the school budget.

If the value to be authorised exceeds the /Headteacher's limit for goods and services, or the value set aside in the school budget, then a higher level of approval is required, as specified below.

Authorisation for expenditure that exceeds the school's budget or is between the values of £xxx and scheme of delegation limit must be referred to the LGB (LGB). The Chair of the LGB has authority to approve all such expenditure on behalf of the LGB.

Authorisation for expenditure above the scheme of delegation limit (Max £10,000) must be referred to The Board.

### Virement Limits

3.2 All virements, including budgetary increases are to be formally recorded, and authorised using a Virement Approval Form.

The Headteacher can authorise virements up to £xxxx. Virements between £xxx and the scheme of delegation limit (max £10,000) will be referred to the Chair of the

LGB who has authority to approve all such virements on behalf of the LGB. Virements above this amount must be referred to The Board

All virements will be formally reported to the LGB at the next available meeting and recorded in the minutes and advised to the Trust Board via the monthly financial management reports.

### **Funding Reconciliation**

- 3.3 The AFL is responsible for reconciling the school's funding budget entered on the school's financial accounting system, with the monthly funding information provided by the academy trust. This reconciliation should be completed promptly following receipt of the appropriate information from the academy trust.

### **Bad Debts**

- 3.4 The write-off of debts owed to the school, can be approved by Headteacher up to a value of £250. A sequence of smaller write offs, all within the above limits, to cover a larger write off is not permitted.

Authority to write off debts above this value must be referred to the LGB and be formally recorded in the minutes of the relevant meeting.

Write offs exceeding £500 must be reported to The Board.

### **Disposal of Assets or Adjustments to School Inventory**

- 3.5 The Headteacher can authorise the disposal / adjustment of recorded school inventory items up to the value of £250. Authority for disposals / adjustments above this amount but below £1,000 must be approved by the LGB. Disposals/adjustments above £1,001 must be referred to The Board.

All disposals / adjustments must be formally recorded in the minutes of the meeting at which they were reported and discussed.

### **Mileage Allowances and Subsistence Claims**

- 3.6 The school will reimburse mileage expenses to individuals for business journeys at a rate in accordance with the limitations set out by HM Revenue & Customs. The claimant is entitled to be notified of this rate in advance of commencing their journey. The claimant must have suitable insurance in place to cover both the vehicle and passengers. A VAT registered fuel receipt must accompany every mileage claim, indicating that duty has been paid on sufficient fuel for the distance covered in order for the school to be able to reclaim VAT.

- All expense claims are to be authorised by the Headteacher.
- The LGB must authorise all claims relating to the Headteacher.
- All expense claims are to be supported by VAT receipts (or other appropriate evidence of expenditure) which must be attached to the claim. Claims for subsistence can only be claimed to the maximum stated below.
- Rates of subsistence will be paid at the rate and within the conditions that adhere to the Academy Trusts policy on travel and subsistence allowances.

Breakfast                      £5.00

Lunch	£10.00
Evening Meal	£20.00

- Claims for the purchase of alcohol will not be reimbursed.
- The academy may not reclaim VAT without a proper VAT receipt.

### Receiving of Goods / Acknowledgement of Service

3.7 The person accepting the goods will be responsible for signing the delivery note to confirm the correct goods have been received. This will then be processed on the system by the AFL who will record on the financial accounting system who has checked the goods.

### Devolved Formula Capital Grant (DFCG)

3.8 Expenditure of Capital Grants require approval by the Diocese. Up to the value of £50,000 can be authorised by the Schools' Officer. Values over that must be approved by the Diocesan Board of Education.

### Staff Appointments

3.9 The approval required for the appointment of staff is as follow:

Headteacher Appointment	The Board with advice from the Local Governing Body
All other staff	Headteacher in consultation with the trust board, subject to the agreed establishment and budget constraints and in accordance with the Trusts recruitment and appointment policy.
Academy Finance Lead	Finance Director will be required to sit on the interview panel

### Payment of Additional Hours

3.10 With regard to staff overtime etc, the Headteacher is authorised to incur expenditure up to the level agreed within the annual budget. Beyond this limit, authorisation can only be made by the LGB. No overtime should be undertaken without the prior approval of the Headteacher.

### Monitoring Salary Payments

3.11 It is the responsibility of The HR Officer to ensure that systems are in place to record all staff contract details and that they are regularly updated to take account of new appointments, amendments and terminations of employment. This will ensure that all information on the school's financial accounting system is correct and will avoid distortion of financial information.

Any payroll transactions relating to the Headteacher will be authorised by the Chairperson of the LGB.

## Supply Staff

### 3.12

- a) All supply staff will be appointed by the Headteacher or as otherwise directed by the Headteacher. At the same time the appropriate commitment for the estimated costs incurred will be entered on to the school finance system. It is the responsibility of the AFL to ensure this is done.
- b) It is the responsibility of the individual member of staff to agree with their line manager the hours worked in the particular payment period. The line manager will then authorise the claim and forward it to the **xxx**. If a dispute arises over hours claimed, the Headteacher will be informed immediately.

## Contract Approval

- 3.13 Any contractual commitment with a term of longer than 12 months, including lease agreements, will require the approval of The Board.

By law an operating lease is the only type of lease available to schools. These leases involve the school paying a rental for the hire of an asset for a period of time and have the character of a rental agreement. No other lease, such as finance leases or hire purchase, may be entered into by the school as this is a form of borrowing.

## Insurance

- 3.14 Insurance cover for the academy will be arranged at Trust Board level. Insurance will cover will include:

- Public Liability
- Buildings and Contents
- Terrorism
- Business Interruption
- Employer Liability
- Hirers Liability
- Governors Liability
- School Journey
- Personal Accident
- Motor
- Engineering

If maternity or sick pay insurance is required this will be arranged at local academy level. Business continuity plans should be established in each academy by the Headteacher and AFL and reviewed annually.

## **4.0 FINANCIAL PLANNING AND REVIEW**

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### **Budget Planning / Setting**

- 4.1 The school's overall budget plans (both one year annual and multiyear forward financial plan) will be prepared by the Headteacher and AFL in consultation with the LGB. The budget will be prepared having regard to all known needs of the school including the School Improvement / Development Plan and the Asset Management Plan. It is the responsibility of the AFL to ensure that all the required budgeting paperwork is signed by the LGB and submitted to The Board in accordance with the published timetable.
- 4.2 Detailed records will be kept of all information used in preparing the budget, including estimations of staffing requirements and calculations of all costs, cross referenced to the assumptions made.
- 4.3 The Headteacher will be responsible for ensuring that the school has budget business plans in place for all trading activities e.g. catering, uniform sales, lettings etc. The business plan should clearly show the anticipated operating surplus or deficit. If a subsidy is required from the Delegated Fund to cover a budgeted deficit, then this must be formally approved by the LGB and recorded in the minutes of the meeting at which it was discussed and agreed. All budgeted business plans should be clearly linked to the School Development Plan.
- 4.4 The school budget will be reviewed by the LGB and submitted to The Board for final approval.
- 4.5 The approved budget should be promptly loaded onto the school's financial accounting system. Any subsequent changes to the budget (virements) should be in accordance with Section 3.2 on Virements.
- 4.6 A copy of the signed budget plan is to be placed in the local minute file and a further copy retained by the Headteacher.

### **Budget Monitoring**

- 4.7 The AFL will be responsible for monitoring actual income and expenditure against budget for each line item and producing and circulating appropriate reports to the LGB and Trust on a monthly basis. Urgent budget issues will be reported to the LGB immediately.
- 4.8 In accordance with the Academies Financial Handbook, AFL will circulate monthly management accounts, including income and expenditure reports on an accruals basis, cash flow forecasts and balance sheets to the LGB and Trust Board, together with a written explanation of significant variances against budget, and with a projection of income and expenditure to the year-end. The Trust Board will provide a template to support in the preparation and consolidation of this information.

## **5.0 INTERNAL CONTROL**

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The objectives of Internal Control are to give the Academy Trusts confidence that as far as is reasonably possible:

- a) the academy's accounting records are accurate and complete

- b) the financial procedures in operation minimise the risks of misappropriation of funds and assets
  - c) the trust achieves best value.
- 5.1 The Academy Finance Lead is responsible for carrying out monthly bank statement reconciliations for all bank accounts within one week of receipt. All discrepancies are to be investigated immediately and reported to the Headteacher and, if appropriate, the bank.
- 5.2 The Academy Finance Lead is responsible for ensuring that VAT transactions are recorded accurately and the VAT control accounts reconciled to support in the preparation of a central trust VAT return.
- 5.3 The LGB are responsible for ensuring that an internal control audit takes place to provide assurance that the internal controls are robust. To support them in fulfilling this role the Board of Trustees will commission an external provider to carry out an annual audit of the controls. The LGB will ensure that an action plan is drawn up to address any weaknesses identified and that this is reviewed on a regular basis. Any weaknesses in controls that are deemed to be significant should be reported to The Board.
- 5.4 It is a legal requirement for the academy trust to prepare audited, consolidated accounts. The Board will appoint the statutory auditors to audit the accounts and confirm that they are “true and fair”. The Headteacher and AFL will be required to ensure that up to date and accurate accounts are available and that year end processes are followed. The AFL and Headteacher will need to be available to support the statutory auditors in conducting their work.

### Separation of duties

- 5.5 It is the responsibility of the Headteacher to ensure that key financial duties are properly separated between individuals. Functions to be separated between staff will include:
- a) Execution – the placing of an order and receipt of goods and services, and the charging and receipt of a fee.
  - b) Authorisation – the authorisation of a transaction such as a purchase order and the payment.
  - c) Payment – the raising of cheques / BACS and cheque / BACS signatories.
  - d) Custody – the holding of goods and services.
  - e) Recording – the completion of the accounting records
  - f) Post transaction management checking– reviewing previous transactions to identify errors or intentional manipulation

optional paragraph if separation of duties not adequate (To be approved by the Board)

It is accepted that the LGB is aware of the need for separation of financial duties, however due to the small size of the school there are insufficient staff to separately perform these tasks, therefore the academy will ensure that termly management checks are carried out by xxxxx.

## Accounting Arrangements

- 5.6 The financial transactions of the academy must be recorded in accordance with Academy Trusts approved accounting policies and recorded on the PS Financials Accounting system. All transactions input into the accounting system must be authorised in accordance with the procedures specified in this manual.
- 5.7 Entry to the PS financials system is password restricted and the system automatically requires a regular change of password (i.e. termly)
- 5.8 Access to the component parts of PS Financials can be restricted and the group system administrator is responsible for determining access levels for all members of staff using the system.
- 5.9 The academy trust will have a standard chart of accounts which will be used by the school. Requests to set up new nominal accounts need to be made to the group system administrator. The AFL can maintain the cost centre, trips, capital and fixed asset ledger to suit their own individual internal budget monitoring requirements.
- 5.10 The Finance Director is responsible for ensuring there is effective back up procedures for the accounting system.
- 5.11 The AFL is responsible for ensuring the following reconciliations are carried out and account balances reviewed.
- Sales Ledger control accounts
  - Purchase ledger control accounts
  - VAT control accounts
  - Payroll control accounts
  - Bank
  - Sundry creditors/accruals
  - Sundry debtors/prepayment
  - Suspense accounts
  - Funding reconciliation
  - Intra-company accounts
  - Fixed asset accounts
  - Any other balance sheet accounts as appropriate

Any unusual or long standing reconciling items should be brought to the attention of the Finance Director.

## 6.0 ASSETS AND INVENTORY

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- 6.1 The AFL should ensure that all items which have a useful life and value lasting more than one year and which is above the de minimis level set in the Trusts accounting policies (currently £1,000) are recorded on a fixed asset register and capitalised in the accounting system. The asset register should include the following information.
- asset description

- asset number
- serial number
- date of acquisition
- asset cost
- source of funding
- expected useful economic life
- depreciation
- current book value
- location
- supplier
- warranty information

Condition of the items should be reviewed annually and adjustments made to the register if required.

## Inventory

6.2 The academy will keep an inventory to

- Ensure proper physical control of school equipment.
- Provide a basis for insurance cover and claims if equipment is damaged or destroyed.
- Provide an up-to-date record of the equipment available for teaching purposes.
- Help the school plan its equipment replacement programme.

All portable items of equipment will be security marked with the name and postcode of the school. If the school chooses to use an invisible form of marking then the item of equipment must carry a visible reference to the fact that the equipment has been security marked. Items not security marked are potentially not covered by insurance.

The following categories of inventory will be entered in the inventory register at the time of acquisition by the school:-

- All items valued at £500 or more at the time of acquisition or purchase, either individually or as a set.
- Items below the value noted in (i) above but which are considered attractive and portable.
- Items considered by the Headteacher as being worthy of inclusion.
- Items hired to or leased by the school, that match any of the above criteria
- will be included, but identified accordingly.

The inventory register will record the following information;

- Item description.
- Serial number or asset reference number.
- Date acquired.
- Acquisition cost.
- Asset location.

- If item has been security marked.
- Date of last physical check.

AFL is responsible for maintaining the inventory register.

All inventory items recorded in the register will be checked annually by xxx. Any adjustments arising from the physical check must be authorised as laid down in 3.5 above. Evidence of the annual check taking place will be by date and signature of the person responsible for the check on the inventory sheets used for the check. These sheets will be retained on file for at least 24 months to provide an audit trail for changes made to the register as a result of the check.

All authorised disposal of school inventory must be recorded, showing the method of disposal and the authority for such action (see Section 3.5).

A separate 'Off Site Register' shall be kept for all items loaned to members of staff and pupils. In the event of any items not being on site when the inventory is checked, reference shall be made to this on the documentation used for the inventory check.

## **7.0 BANKING ARRANGEMENTS**

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- 7.1 All decisions with regard to choice of banking service provider and subsequent banking arrangements will be made by The Board.
- 7.2 The LGB must ensure that the school accounts never become overdrawn. Any concerns regarding cash flow should be reported to the Finance Director.
- 7.3 The AFL is responsible for carrying out monthly bank statement reconciliations for all bank accounts within two weeks of receipt. Any un-reconciled payments older than six months, and unreconciled receipts older than one month, must be investigated and appropriate action taken.
- 7.4 Governors will wish to maximise income as far as possible and, where appropriate, a high interest or deposit account will be maintained, in addition to the normal current account. The LGB need to ensure compliance with the Trusts Investment Management Policy.
- 7.5 Direct Debit or Standing Order payment arrangements must be authorised by two of the following authorised signatories, and retained on file for reference.

**List** –

For any Direct Debit mandate and any Standing Order authorisation over £10,000, one of the signatories must be the Finance Director.

A current bank mandate must be retained on file and the mandated signatories should be consistent with those detailed above.

- 7.6 Schools may use BACS facilities to replace cheques. The principles and authorisation remain the same as for cheque payments.
- 7.7 When banking money received (either cash or cheques) the bank paying in slips will be completed in full, clearly showing the split between cash and cheques, and each cheque will be listed separately.
- 7.8 Use of credit cards is not permitted.

## **8.0 PURCHASING AND PAYMENT PROCEDURES**

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8.1 Budget holders will be responsible for requesting the purchase of items or services from their own budgets and in accordance with their delegated limits.

8.2 This will be done by:

- a) direct input of a purchase requisition on the PS Financials accounting system  
or
- b) completion of an Internal Order Form or similar form (appendix I) which will be sent to the xxx

8.3 On receipt of a purchase requisition a check will be carried out to determine that the appropriate budget has sufficient funds to meet the order. Where sufficient budgeted funds are identified the xxx will raise an official sequentially numbered Purchase Order to send to the supplier/contractor. Reference will be made as appropriate to the procurement standards laid down by the academy trust.

8.4 Orders are to be authorised in accordance with the 'Authorisation Limits' set out in the front of these Regulations and section 3.1 of these Regulations.

8.5 If an order is placed verbally due to urgency a purchase requisition should be used to ensure that a commitment is promptly raised on the financial accounting system. It is not acceptable to wait until the invoice/ delivery note is received before entering a commitment onto the financial accounting system.

8.6 All invoices received will be checked against the original order for accuracy (and delivery notes where appropriate) and entered promptly on the school's financial system.

8.7 The cheque signatories are any two from the following:-

**List**

8.8 The AFL is designated to control cheques / BACS and must ensure that:

- a) A current bank mandate is kept on file and that the mandated signatories are consistent with those noted in 7.5 above.
- b) Cheque / BACS run / remittance reports are kept on file and are signed by at least one cheque signatory confirming an unbroken sequence of cheque numbers.
- c) Spoiled cheques are cancelled on the financial system, defaced and retained on file to confirm that all cheques have been accounted for.
- d) All blank cheques are securely stored and properly accounted for.
- e) Blank cheques are not pre-signed
- f) Where continuous cheque stationery is used, the approved format is complied with, in accordance with Trust guidance
- g) All raised cheques / BACS are entered correctly on the financial accounting system.

- h) Minimum remaining cheque levels are established with the bank.
- 8.9 The Headteacher must ensure that all prime financial records are retained for six financial years plus the current year and are stored in a secure and logical manner.
- 8.10 Cheques / BACS payments will be issued in accordance with the trading terms of the individual contractor or supplier since due regard must be taken of the 'Late Payment of Commercial Debts Regulations 2002'.
- 8.11 If discounts are available for prompt payment, then payments can be made immediately, having taken into account any loss of interest that might arise.
- 8.12 A copy of the computer-generated remittance advice relating to the cheque / BACS payment will be affixed to the original invoice.
- 8.13 Original invoices must be marked as paid to ensure duplicate payments are not made, together with details of the cheque number.
- 8.14 Copy invoices are not to be paid unless verified that payment has not previously been made. References back to the original order are to be made in every case. Once the checks have been made, the invoice should be signed to confirm this and endorsed "copy invoice not previously passed for payment".
- 8.15 Under no circumstances are payments to be paid against statements.
- 8.16 Where appropriate, adequate checks are to be made that the contractors employed for buildings work have Public Liability Insurance Cover, minimum value £5,000,000. It is the responsibility of the Executive Headteacher/Headteacher to ensure that this is complied with.
- 8.17 For any order or purchase which is estimated to be less than £2,000 in value, for the supply of goods, materials or services, the budget holder must follow the academy's best value policy.

For orders and purchases between £2,000 and £50,000, will be subject to the receipt of at least 3 competitive quotations, documentary evidence of the various quotations must be obtained and attached to the purchase order and appropriately authorised. Where a quotation other than the lowest is accepted authorisation from the next level of authority in the procurement chain must be obtained and the reasons (in line with the schools best value policy) for its acceptance must be documented, attached to the purchase order, and reported to the LGB.

In accordance with agreed procurement standards, approval of contracts over £50,000 will only be made after following the tendering procedure. The Board will oversee all tendering processes on behalf of the school.

### **Internet Purchases**

- 8.18 At all times, the same rigour of internal control must be placed on internet purchases as is normally applied to standard procurement with regard to separation of duties, authorisation controls and independent management checking.
- 8.19 The xxx will be authorised to place online purchases. The internet order must be raised in the name of the school with the school's address, not to an individual.
- 8.20 Requests should be made to the xxx from the budget holder in the normal manner (section 8.4), an official order should be raised on the financial accounting system and

authorised as specified (section 8.4). Where possible the official order number should be quoted on the internet order as a cross reference.

- 8.21 It is the responsibility of the xxx to ensure the internet is the most appropriate means for procurement.
- 8.22 The preferred method of payment for internet purchases will be the request of an invoice from the supplier, which can be paid via the school's normal payment route.
- 8.23 Payment by an individual's personal credit card should only be considered when the above options have been exhaustively attempted and failed. The correct authorisation procedure for purchases should still be adhered to (section 8.4), and the school retains the right to refuse to reimburse the individual if the school's procedures are not followed.
- 8.24 Reimbursement to individuals should be made in the normal manner upon production of an original invoice / receipt.
- 8.25 Supplier invoices, delivery notes and all relevant documentation should be obtained for all internet purchases and retained within the normal filing system (section 8.4). This is especially important if the school is to recover any VAT element.
- 8.26 All purchases should only be made from secure websites that the AFL has gained reassurance are safe and free from fraudulent activity. The use of online auction websites is not recommended.

## **9.0 PETTY CASH – School to delete if not applicable**

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- 9.1 Minor items of expenditure can be paid for or reimbursed to staff through the school's own petty cash system. The amount to be held (imprest) for petty cash disbursements should be agreed by the LGB but must not exceed £250.
- 9.2 Expenditure paid through petty cash should not exceed £xx on any one item, and not exceed £xx in any one week to one individual. Requests for amounts above this limit can only be authorised by the Headteacher.
- 9.3 All purchases made through petty cash, regardless of size, should be pre-authorised by the Headteacher. Purchases made by the Headteacher must be pre-authorised by the Chair of Governors.
- 9.4 All payments made must be supported by a VAT receipt for the goods purchased, along with an appropriate voucher signed by the member of staff receiving the cash.
- 9.5 All petty cash will be kept in a locked box in the safe and the xxxx will be responsible for its security.
- 9.6 The amount of petty cash held in the school must be kept to a minimum and should never exceed £xxx at any one time. The maximum amount of cash held in the school at any time must never exceed the insured limit for the safe as set by the school's insurance cover.
- 9.7 The xxxx will be responsible for the prompt entry of transactions onto the accounting system. The xxxx will be responsible for the monthly reconciliation of the petty cash. Expenditure plus cash in hand should equal the imprest.

## **10.0 PAYROLL AND PERSONNEL PROCEDURES**

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- 10.1 All staff appointments, amendments to an employee's terms of employment and terminations of employment are to be made in accordance with the arrangements laid down in 3.9.
- 10.2 Neither the Headteacher nor the Deputy Headteacher can authorise amendments concerning their own pay and contract conditions. Changes to the Executive Headteacher/Headteacher's pay and contract conditions must be authorised The Board.
- 10.3 The AFL has responsibility for checking and reconciling actual monthly payroll payments and deductions to those expected and committed.
- 10.4 Payments made each month to the Payroll Service Provider and payments made to outside staff agencies are to be debited against the relevant budgets and credited to the payroll control accounts. After the appropriate BACs transfers and the corresponding entries in the payroll control accounts and the school bank accounts have been made, any balance remaining in the payroll control accounts must be reconciled, and appropriate explanations documented. It is the responsibility of the AFL to ensure that this is done.
- 10.5 Each month the AFL will reconcile back to the bank statement all payments for salaries, BACS, and other salary related payments.
- 10.6 Each month the AFL and Headteacher will check a sample of the personnel records maintained by the school to the payments actually made by the Payroll Service Provider. It is expected that over the course of a year, every member of staff would have had his/her salary payment checked against personnel records at least once. It is the responsibility of the Executive Headteacher/Headteacher to ensure this is done.
- 10.7 Copies of all individual notifications to the Payroll Service Provider will be filed by the xxxx the personal file of the staff member concerned and kept secure
- 10.8 The Headteacher (or formally delegated authority) will carry out termly management checks to ensure that all the internal control mechanisms shown above are in place and are being adhered to, and to ensure the accuracy of all payroll working papers.

## **11.0 INCOME**

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### **Delegated Fund Income**

- 11.1 It is the responsibility of the AFL to ensure that all income due to the school has been received and banked, including monthly budget allocations from the Academy Trust
- 11.2 All income received should be recorded immediately on a Daily Income Collection Record (appendix x) and entered onto the school's financial accounting system. The collection record should contain the amount received, the name of the person / organisation making the payment, the date the payment is received by the school, and the method by which payment is made i.e. cash or cheque
- 11.3 All income received by the school should be banked at least monthly or when insured cash limit has been reached if earlier, and in full.

- 11.4 When income is banked the collection record must be totalled in value in order to provide a clear cross reference to the value entered on the bank paying in slip. The bank paying in slip number should then be entered onto the income collection record to assist in providing a clear and simple audit trail.
- 11.5 Income received by the school will be acknowledged to the payer by either:
- i) issue of a receipt when the value of the payment in cash exceeds £20 or,
  - ii) by the collector signing an official collection record i.e. Residential Trip Payment Card.
- No category of school income should be excluded from the issue of a receipt e.g. school meals.
- Copies of receipts issued should be retained for future reference, e.g. to resolve a dispute over payment.
- 11.6 School staff personal cheques will not be cashed from money received by the school.
- 11.7 Insurance policy cover for cash and cheques held on site must not be exceeded. However, if a high level of income is expected e.g. proceeds from a school fête, the insurer must be informed to obtain additional short term cover, and the income must then be banked as soon as is practicable.

### **Invoiced Income**

- 11.8 Invoices raised by the school must be sequentially numbered with a copy retained on file. As the academy trust is not VAT registered, VAT on income does not need to be accounted for. When invoiced income is received it must be dealt with in the manner outlined 10.1 to 10.6 above.

## **12.0 RISK MANAGEMENT**

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- 12.1 The Local Governing Body should ensure that a risk register is compiled and updated regularly. It should identify significant risks and the member of staff responsible for managing it. A copy of the register should be presented to the LGB at every meeting. Termly a copy should be forwarded to The Board.
- 12.2 Where risks arise that threaten the reputation of the Academy Trust or the financial viability of the academy, they should be notified to The Board immediately

## **13.0 LETTINGS POLICY**

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### **General**

- 13.1 The Board recognises the position of the school in the local community and that encouragement should be given to the use of the school premises by outside organisations.
- The Board wishes to take every possible care to ensure that all children / young people and others using the school premises out of school hours are safe from abuse and that they are treated with dignity and respect.

The letting of the school is the responsibility of the Local Governing Body and the administration of the letting is the responsibility of the xxxxx.

### **Application Form**

13.2 All hirers will complete the appropriate lettings application form (appendix x). Long term hirers must complete a letting application form at least annually. Day to day approval of requests for hire will be the responsibility of the Executive Headteacher/Headteacher who will sign the letting application form in the designated space, after -

- a) Agreeing the scales of charges to be applied. Abatement of charges can only be made, subject to LGB approval.
- b) Checking to ensure the application form has been properly signed by the hirer.
- c) Confirming if the hirer is affiliated to any national association that has its own child protection policy.
- d) Checking that the hirer has a child protection policy if not affiliated to a national association,
- e) Checking that a copy of the school's own child protection policy and guidelines has been passed to the hirer and that the hirer has signed to confirm receipt and acceptance.
- f) Checking that appropriate insurances are in place
- g) Deciding if it is necessary to seek references for the hirer.

### **Bookings**

13.3 All requests for hire will be logged in the school calendar by the xxx. Payment will be required upon receipt of an invoice generated by the xxx. In other instances it may be appropriate to require a deposit. All deposits will be banked immediately and should a refund of the deposit be subsequently required, then a refund will be issued.

### **Payments**

13.4 xxx is responsible for raising and issuing invoices.

## **14.0 GOVERNORS' ALLOWANCES**

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14.1 Section 36(5) of the Education Reform Act 1988 enables Governing Bodies to decide whether they wish to pay travelling and subsistence allowances from the school budget to individual members of the Governing Body. The policy of the governors in respect of payment of allowances must be openly available to parents and governors. The Governing Body must consider the payment of allowances annually, and the outcome must be recorded appropriately in the minutes.

14.2 The LGB has agreed needs to be completed with the LBG policy on paying expenses.

## 15.0 WHISTLEBLOWING POLICY

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Existing good practice within the school in terms of its systems of internal control, both financial and non-financial and the external regulatory environment in which the school operates will ensure that cases of malpractice rarely occur. This whistleblowing policy is provided as a reference document to establish a framework within which issues can be raised confidentially internally, and if necessary outside the management structure of the school.

This document is a public commitment by the Trust that concerns are taken seriously and will be actioned.

### Directors Statement

- 15.1 The Board are committed to tackling all forms of malpractice, fraud etc and treat these issues seriously. The Board recognise that some concerns may be extremely sensitive and have therefore developed a system which allows for the confidential raising of concerns within the school environment but also has recourse to an external party outside the management structure of the school.
- 15.2 The Board are committed to creating a climate of trust and openness so that a person who has a genuine concern or suspicion can raise the matter with full confidence that the matter will be appropriately considered and resolved. The provisions of the policy apply to matters of suspected malpractice and fraud and not matters of more general grievance which would be dealt with under the school's grievance procedures.

### Background and Context

- 15.3 This policy on 'whistleblowing' has the following background and context:
- a) Any version of the code adopted by The Board will form part of the Conditions of Employment. The code currently states:
- “School employees are expected to give the highest possible standard of service to the public through the performance of their duties. Employees will be expected through agreed procedures and without fear of recrimination, to bring to the attention of their line manager any deficiency in the provision of service.
- Employees must report to the appropriate manager any impropriety or breach of procedure.
- b) The legal background relating to “whistleblowing” is covered by the Public Interest Disclosure Act 1998 which affords protection against dismissal penalty where an employee discloses in good faith, with reasonable grounds for belief in the disclosure, certain information relating to the following examples:-

#### Malpractice

- Failure to comply with legal obligations
- Child protection issues

#### Fraud

- Manipulation of accounting records and finances
- Inappropriate use of school assets or funds

- Miscarriages of justice
  - Criminal offences
  - Danger to Health & Safety
  - Damage to the environment
  - Concealment of evidence relating to the above
  - Decision making for personal gain
  - Abuse of position to influence decisions
  - Fraud and deceit
- c) This policy sets out the agreed procedures that should be followed where employees have concerns about what they regard as such impropriety or neglect of duty. Such breaches of acceptable standards may be in relation to ethical or professional standards, as well as the school's expectations on money, gifts, hospitality, health and safety and welfare, equal opportunities, relationships and outside interests. The Code of Conduct gives greater details.
- d) This procedure should be used where concern is about the consequences for other employees or the public. If the concern is about the individual being disadvantaged, by the action or failure to take action, then that should be pursued through the Academy's Grievance Procedure.

### **What Should an Individual do if “Whistleblowing”?**

#### **15.4**

- a) Judgement will need to be exercised here if the inaction or lapse of standards seems to be minor, then it may well be sufficient just to bring the matter to the attention of the employee who appears to be at fault.
- b) If the matter is more significant, particularly if it involves breaches of the school's Code of Conduct or where a previous informal response has been apparently disregarded, then the matter should be raised formally with the line manager and as a matter of urgency if it appears serious.

If given verbally, confirmation of the complaint should be made in writing as soon as possible.

- c) Where the complaint concerns the line manager, or having made the report it is believed that appropriate action has not been taken then the complaint should be brought to the attention of a more senior manager.
- d) If it is believed that fraud, theft or other potential gross misconduct is involved; the matter should be raised quickly as mentioned above.

It must not be mentioned to the subject of the complaint or other colleagues as this could prejudice subsequent investigation.

Suspected fraud should be reported in accordance with the Anti Fraud and Corruption policy.

Contact details for the Trust Board are

Bryan Lester on 01245 294439 or email [blester@chelmsford.anglican.org](mailto:blester@chelmsford.anglican.org)

Or

Jeff Graham on 01245 294440 or email [jgraham@chelmsford.anglican.org](mailto:jgraham@chelmsford.anglican.org)

- e) Where there are genuine and justified suspicions of wrong doing, even though at the time of “whistleblowing” there is no concrete evidence of serious wrong doing, this should not deter anyone from going ahead and reporting the matter, particularly where it may involve potential risk to vulnerable people.
- f) The Board encourages the “whistleblower” to raise the matter internally in the first instance to allow those school staff and governors in positions of responsibility and authority the opportunity to right the wrong and give an explanation for the behaviour or activity.

The LGB has designated a number of individuals to specifically deal with whistleblowing and if the “whistleblower” feels that appropriate action has not been undertaken after following the actions in paragraphs (b) and (c) above then the matter should be referred to one of the individuals shown below:-

Executive Headteacher/Headteacher

Chairperson of LGB

Trust Board Member

- g) The “whistleblower” may prefer to raise the matter in person, by telephone or in written form marked “private and confidential” and addressed to one of the above named individuals. All matters will be treated in strict confidence and anonymity will be respected wherever possible.

Alternatively if the “whistleblower” considers the matter too serious or sensitive to raise within the internal environment of the school, the matter should be directed in the first instance to The Chairman of the Board. The Academy Trust has its own procedures for dealing with such matters and will ensure every effort to respect the confidentiality of the “whistleblower”. The Chairman will ensure that relevant Board Members and other bodies such as the Department for Education, County Council and Police are informed as appropriate.

In addition, information and advice can be obtained from the charity – ‘Public Concern at Work’. This charity offers free legal advice in certain circumstances about serious malpractice at work. Their literature states that matters are handled in strict confidence and without obligation. Contact details for the charity are as follows:

Public Concern at Work

Suite 306

16 Baldwin Gardens

LONDON

EC1N 7RJ

## **What Should a Line Manager Do When a Complaint is Received?**

### 15.5

- a) It is essential that problems raised are tackled effectively and quickly and with the aim of righting wrongs, this may well be best achieved in many less serious cases by discussion with the “offending” employee and securing a commitment as to future standards and corrective action. In other more serious cases, the matter may well have to be referred to a senior manager.

It may be necessary to instigate disciplinary proceedings.

- b) Complaints received from outside of the school environment must be dealt with by following the procedures as outlined in the school’s own Code of Conduct / Customer Care Code of Practice.
- c) Any written complaint / allegation should be given a written acknowledgement and confirmation that the matter will be looked into. Unless clearly made in a very low key way about minor matters, verbal complaints/allegations should receive a written acknowledgement in the same way.
- d) In the event of the allegation being of a serious nature e.g. relating to a fraud or other gross misconduct offence, there may well be a need to involve other colleagues immediately – see paragraph no. 14.4(f). This should normally be agreed initially by the Chair of the LGB and / or the Executive Headteacher/Headteacher who, in turn, should keep the Finance Director informed or in the case of fraud otherwise the Chairman.
- e) When any complaint or allegation has been looked into and resolved or dealt with, the person who raised the matter in the first instance should be notified – normally in writing unless common-sense indicates that it can be done more appropriately verbally. How much detail to provide in such cases is a matter of judgement.

## **Protecting “Whistleblowers” and Complainants**

### 15.6

- a) “Whistleblowers” have an expectation that their identity can be kept concealed. In the majority of cases this may be possible, but in more serious cases where disciplinary action may have to be taken against an individual, it may well be judged that they have a right to know the source as well as the nature of such complaints. In any case the LGB is committed to doing as much as possible to ensure that the well being of the “whistleblower” at work does not suffer as a result of the tensions that may result from the making of or investigation of complaints.
- b) Individuals are encouraged to bring to the attention of their managers any harassment or victimisation they may suffer as a result of whistleblowing. All necessary action will be taken to ensure that such harassment or victimisation is stopped.
- c) It may be that “whistleblowers” will find the process of reporting wrong-doing and making statements etc stressful, particularly where there may be feelings of divided loyalties. In such cases the opportunity should be given for the “whistleblower” to

talk through these anxieties and feelings, either with their manager or possibly, someone from an external counselling service. The LGB encourages this action.

### **Individuals Receiving A Complaint About Themselves**

- 15.7 If the complaint or allegation is at all significant or made in a formal way, particularly by a member of the public or other external users, then the line manager, or Chairperson of the LGB in the case of a Executive Headteacher/Headteacher, should be informed even if it is believed that the complaint is groundless or unjustified.

Where a complaint or “grumble” clearly does not justify the issue being pursued in this way, then a brief file note or diary entry will often be appropriate and in the best interests of the individual.

### **A Sense of Perspective**

- 15.8 As stated in the Code of Conduct, all staff have an obligation under the code to raise concerns where it is seen that proper standards have clearly been breached or ignored.

Nevertheless it is important that where deficiencies in service provision standards are involved rather than in areas of malpractice, staff should satisfy themselves that the failing is serious and that the potential disadvantage to the school or public is significant. Any unnecessary over-zealous reporting might be inappropriate and counter-productive.

However, Governors re-iterate that individual staff members are encouraged to raise genuine concerns with the knowledge that they will be taken seriously.

### **Malicious Accusations**

- 15.9 If on investigation, it is considered that an individual has made malicious allegations without any real substance, then these too will be taken seriously and may constitute a disciplinary offence or require some other form of penalty appropriate to the circumstances.

**APPENDIX A - Register Of Business Interests**

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Suggested Pro-forma Register of Business Interests

**A separate form must be completed** for every Governor and each staff member with significant financial responsibility and/or influence

If no business interests noted, a nil return must still be completed.

Name of Director, Governor or Member of Staff:.....

Name of Business	Nature of Business	Nature of Interest	Date of Commencement of Interest	Date of Cessation of Interest	Date of Entry

I certify that I have declared all beneficial interests which I or any person closely connected with me have with businesses or other organisations which may have dealings with the school.

Signed ..... Date .....

## APPENDIX B - Virement Approval Form

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Reason for Virement:

REF NO \_\_\_\_\_

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Account Code	Nominal Code	Original Budget	*Increase /Decrease (£)	New Budget

\*Please prefix increases with '+' and decreases with '-'

Virement actioned  
by:

\_\_\_\_\_

Date

\_\_\_\_\_

Authorised  
(Executive  
Headteacher/Headt  
eacher)

\_\_\_\_\_

Date

\_\_\_\_\_

Authorised  
(Governor/Trust  
Director)

\_\_\_\_\_

Date

\_\_\_\_\_

Please note: The Executive Headteacher/Headteacher must be aware of and authorise every virement. All virements must be reported to the Local Governing Body.

The Board must authorise every virement in excess of £10,000

## APPENDIX C - Mileage Rates for Teaching and Non-Teaching Staff

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<b>Revenue &amp; Customs approved mileage rates (as at April 2011)</b>		
From 2011/12	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
<b>Cars and vans</b>	45p	25p
<b>Motor cycles</b>	24p	24p
<b>Bicycles</b>	20p	20p

### Passenger payments – cars and vans

Employees can claim 5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them.

Note:

Employees using their own vehicles for work are entitled to receive certain payments free of tax and National Insurance Contributions (NICs); the rules for each are related but not identical.

The table above shows the current maximum rates payable at which no additional tax or National Insurance is liable.

If employees receive greater amounts than are allowed tax-free, they will pay tax on the excess. If they receive amounts greater than those limits, employers and employees will be liable for Class 1 National Contributions on the excess.

If employees receive less than are allowed tax-free, no National Insurance Contributions will be payable and tax relief will be available.









**DATA PROTECTION ACT**  
 Any personal data entered on this form may be held on computer files

Note 2 When the service of hot water and the service of light refreshments, hiring charges shall be increased accordingly.

**Details of Function**  
**Nature**

Is the function to be	tick	Will there be:	
*Public?	<input type="checkbox"/>	An Admission charge	<input type="checkbox"/>
*Private?	<input type="checkbox"/>	Singing/Music?	<input type="checkbox"/>
*legal advice should be sought where doubt exists (see also Condition No 26 and the Appendix on Conditions of Hire)		Dancing (by performers or public)?	<input type="checkbox"/>
		A Cinematograph exhibition?	<input type="checkbox"/>
		Wrestling or Boxing?	<input type="checkbox"/>
		A Theatrical Performance?	<input type="checkbox"/>
		Sale and/or consumption of alcohol	<input type="checkbox"/>

Give details of any proposed action or performance involving scenery, decorations, real-flame, smoke or smoking, pyrotechnics or fireworks, pulsing light (stroboscopes), lasers, firearms or any potentially hazardous action on apparatus, animals, vehicles or aircraft.

If hiring will involve sporting or gymnastic activities, please give the name and qualifications of the person in charge.

**PROCEEDS**

State purpose to which proceeds will be applied

Will a personal profit be made?

**YOUTH ORGANISATIONS**

In the case of Scouts, Girl Guides and approved voluntary youth organisations, please state:

Total number on roll  No under 16 years

**DECLARATION**

I, on behalf of ..... hereby apply for the use of the accommodation and facilities stated, and, if my application is approved, I will ensure payment in advance of the charges due and comply with the conditions which I have read. I confirm that I have been given a copy of the school's own Child Protection Policies and Guidelines and will make myself and all other users within my jurisdiction aware of the procedures to be followed in the event of a fire or other emergency evacuation.

I have attained the age of 18 years.

Signature of applicant \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_

Tel Day \_\_\_\_\_ Evening \_\_\_\_\_

Date \_\_\_\_\_

NB Attention is drawn to Conditions 9 to 12. If the application is granted INSURANCE AGAINST RESPONSIBILITIES IS OBLIGATORY. In addition Condition 26 requires the hirer to ensure compliance with the 'Conditions of Licence' relating to the use of the premises for any function requiring a licence under one or more of the statutes mentioned.

Authorised by Executive Headteacher/Headteacher ..... Dated  
.....

## **APPENDIX F - Conditions Of Hire Of School Playing Fields And Premises**

### **BOOKINGS AND CHARGES**

1. The person by whom the form of application for the hiring is signed shall be deemed to be the Hirer and such person shall be personally responsible for the payment of the scale and other charges payable in respects of the hiring and for the observance and performance in all respects of the conditions and stipulations herein contained and on the part of the Hirer to be observed and performed.
2. All charges may be required to be paid at the time of booking and no booking will be accepted later than 14 days (5 weeks where licensing is required under the statutes referred to in Condition 25) prior to the date required. Final charges will be those applicable at the date of use of the premises.
3. The Hirer may be required to pay a deposit in addition to the scale charges, which may be applied in whole or in part to make good any damage, in accordance with Condition 10.
4. The right is reserved to cancel any hiring without notice where the Academy Trust/Governing Body of the school considers it necessary to do so:-
  - a) in consequence or any outbreak or prevalence of infectious disease;
  - b) for any other cause outside its control; or
  - c) because the Academy Trust/Governing Body of the school reasonably believes that an act is likely to be done in the premises which will contravene the Race Relations Act 1976 or prejudice the performance by the Academy Trust of its obligation under Section 71 of the Act to secure that its functions are carried out with due regard to the need to eliminate unlawful racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups.

In such an event, any sum paid by the Hirer will be refunded, but neither the Academy Trust nor any Body responsible for the management of the school shall be held liable or required to pay compensation for any loss sustained as a result of or in any way out of the cancellation of the hiring.

5. Hirers will be allowed to cancel or postpone a booking on condition that, if 14 or more days notice is given, half fees will be payable, and if less than 14 days notice, full fees will be payable unless, in either case, the hall or room is re-booked or it is otherwise decided.
6. The right is reserved to refuse to grant a hiring without giving a reason.
7. Intoxicating liquor shall not be sold, supplied or consumed on school premises except by general or special approval of the Governing Body and subject to any necessary licence having been obtained by the Hirer.
8. The Hirer shall, if called upon to do so, furnish for approval a copy of the programme of any entertainment to be given by the Hirer. In such a case no entertainment shall be given except in conformity with the programme which has been approved.

Failing approval of a programme, the Hirer will be allowed to cancel the hiring on payment of the appropriate fees under Condition 5, unless it is decided to remit such fees.

9. Neither the Academy Trust nor Governors shall be liable for any injury (including injury resulting in death) or damage to or loss of property whatsoever which shall or may occur to or be sustained by the Hirer, his/her assistants, servants or agents or others entering on the property in the exercise or purported exercise of the hiring (except such injury or damage as may occur by reason of the neglect of the Academy Trust or Governors, servants or agents acting within the scope of their authority). The Hirer will indemnify and keep indemnified the Academy Trust, Governors and their servants and agents from and against all claims and liability in respect of such injury or damage and all actions, proceedings, costs, damages and expenses in regard thereto and also from and against all other liability claims, demands, proceedings, costs, damages and expenses in respect of injury to persons whomsoever (including injury resulting in death) and damage to or loss of property whatsoever which may arise out of or in consequence of the exercise or purported exercise of the hiring (except as aforesaid).
10. The Hirer shall make good any damage to the property of the Academy Trust or Governors which can be attributed to his use of the premises. The Hirer shall not be responsible for any fire damage to the property occurring otherwise than from the act, neglect or default of the Hirer, his/her servants or agents.
11. In the event of any such damage, the Academy Trust or Governors may make it good and the Hirer, by the acceptance of the hiring subject to these conditions, will thereby be deemed to have undertaken to pay the cost of such reparation as certified by or on behalf of the Academy Trust or Governors.
12. The Hirer shall not infringe any subsisting copyright or performing right, and hereby indemnifies the Governors against all sums of money which the Governors may have to pay by reason of an infringement of copyright or performing right occurring during the period of hire.
13. Members of the Academy Trust and the Governing Body reserve to themselves, and their officials, the right to enter the premises hired at all times on producing evidence of their identify. Stewards should be advised accordingly by the Hirer.
14. No nails, tacks, screws etc shall be driven into or adhesives fixed to any of the walls, floors, ceilings, furniture or fittings.
15. Subject to the provision of the next paragraph, the Hirer shall vacate the premises by 11.00pm unless written authority from the Governors (showing the time of extension) has been obtained and shall leave the premises, fixtures, furniture and other property therein in as good order as they were at the time of entry and in as clean a condition as the particular use will allow.
16. The Hirer shall ensure that caterers, contractors and others supplying or serving refreshments, or providing decorations etc comply with all current legislation relating to food hygiene, health, welfare and safety matters and remove from the school premises all their articles and property by midnight on the day of hire if the school is to be used next day, or in any other case by noon on the day following the day of hire, and shall observe and carry out any instructions which may be given to him/her in this connection.

17. Any article or property belonging to the Hirer or any caterer or contractor or other person left on the school premises after the hour named above may be removed by the Governors and the cost shall be paid by the Hirer.
18. The seating accommodation provided is limited to the number of chairs that are on the school premises on the day of hire and is arranged so as not to affect the means of escape from the premises and to accord with any approved layout which exists for the premises. Subject to approval, further provision may be made by the Hirer at his/her own expense.
19. School furniture shall not be moved except by arrangement with the caretaker.

Kitchens and practical subject rooms may be used only for the provision of hot water and the service of light refreshments and only where special approval has been given.

20. Any alteration or addition to the electrical lighting or heating systems is strictly forbidden, except with the special approval of the Governors which may be given subject to conditions, which the Hirer will be required to observe, the approval of a technical officer acting on behalf of the Governors and, where necessary, the consent of the electricity supply undertakers.
21. If existing stage lighting, spotlights and dimming equipment are required, it is to be clearly stated on the application form. An extra charge may be made for this service and any operation of such equipment shall be carried out by a competent person named and approved in advance.
22. Whenever organisations are permitted to use school swimming pools, the following persons shall be in attendance throughout the whole of the period during which the organisation makes use of the pool:-
  - (a) Where the maximum depth of water does not exceed 1 metre – two adults, one of whom shall be competent in the current principles and practice of resuscitation.
  - (b) Where the depth of water exceeds 1 metre – a qualified life-saver and one other adult who shall also be a swimmer.

The following special conditions shall also apply when the use of school grounds is permitted for activities of a hazardous nature:

23. No preparation shall be used for polishing the floors except on Friday or Saturday evenings. On these occasions an extra charge, according to the size of the floor, will be made and shall be paid by the Hirer to cover the cost of removing the polish or preparation. The application of floor dressing shall be made by the caretaker only, to whom the Hirer shall supply the dressing.
24. The wearing of footwear which might cause damage to floors is not permitted.
25. The land (including any building or structure therein) is made available in its existing state and condition and neither the Academy Trust nor Governors can warrant or represent that it is safe and suitable for the holding of the function or for the admission of the public. The Hirer shall not publish or say anything tending to lead any person to believe otherwise. The Hirer shall have exclusive occupation of and responsibility for the said land during the period that it is used for the function.

26. The Hirer shall secure the removal from the said land, as soon as is practicable after the function of all litter or other rubbish left on the land in the course of or produced by the event, which the Governors require to be removed.
27. The Hirer shall insure against his/her liability at law for accidents resulting in injury to persons, (including injury resulting in death) or damage to or the loss of property arising from the use of the premises including the liability assumed under the Conditions 9 and 10 foregoing. The amount of the Insurer's liability must be not less than £5,000,000 in respect of any one accident or occurrence and evidence of the insurance must be produced to the Governors at least two weeks before the date of the event.
28. The Hirer shall ensure that no act is done on the premises, during his/her use of the premises, which contravenes the Race Relations Act 1976 or prejudices the performance by the Governing Body of its obligations under Section 71 of that Act to secure that its functions are carried out with due regard to the relations between persons of different racial groups.

### **STATUTORY REQUIREMENTS**

The premises hired shall not be used for any "licensable activity" under the Licensing Act 2003 unless the Hirer has obtained any necessary licence from the relevant licensing authority for such use.

"Licensable activity" includes:-

- a. the sale by retail of alcohol,
  - b. the supply of alcohol by or on behalf of a club to, or to the order of a member of the club,
  - c. the provision of regulated entertainment i.e.
    - i. the performance of a play,
    - ii. the exhibition of a film,
    - iii. an indoor sporting event,
    - iv. a boxing or wrestling entertainment,
    - v. a performance of live music,
    - vi. any playing of recorded music,
    - vii. a performance of dance ,
    - viii. anything of a similar description to vi, vii, or viii above where that entertainment takes place in front of an audience with the purpose or including the purpose of entertaining that audience.
  - d. the provision of entertainment facilities i.e.
    - i. making music,
    - ii. dancing,
    - iii. entertainment of a similar kind to i or ii above.
29. The Hirer shall not use the premises or permit them to be used for gaming or wagering other than lawful gaming carried on in accordance with the provisions of the Gaming Act 1968, or any subsequent Act which in whole or in part replaces it.

(See Paragraph B in “Notes” below).

30. If a Door Supervisor or Door Supervisors are used by the Hirer on the premises then the Hirer must ensure that any necessary licence or licenses have been obtained and are in force during the term of the licence. (See paragraph C in Notes below).
31. The Hirer is required, where appropriate to his/her hiring, and where the premises hired are licensed as described above, to acquaint him/herself with the conditions and regulations subject to which the premises hired are so licensed.

If the Hirer commits a breach during the hiring of any of the conditions attaching to any such licence, or of any, including these, regulations, then, without prejudice to the right of the Academy Trust, acting by itself or through any other appropriate body on its behalf, to enforce any liabilities already incurred by the Hirer under these conditions, the Governors reserve the rights themselves or acting as aforesaid to determine the hiring, if still continuing, forthwith, to forfeit all sums paid by the Hirer and to refuse to grant any further application from him/her for the hire of school premises.

32. No person shall give any exhibition, demonstration or performance of hypnotism on any living person at or in connection with an entertainment to which the public are admitted, whether on payment or otherwise, in the said premises.
33. The Hirer is required to comply with the terms of s.12 Children and Young Persons Act 1933 (as amended) and in particular
  - a) where there is provided in any building an entertainment for children, or an entertainment at which the majority of the persons attending are children, then, if the number of children attending the entertainment exceeds one hundred, it shall be the duty of the hirer to station and keep stationed, wherever necessary, a sufficient number of adult attendants, properly instructed as to their duties to prevent more children or other persons being admitted to the building or to any part thereof, than the building or part can properly accommodate, and to control the movement of the children and other persons admitted while entering and leaving the building or any part thereof, and to take all other reasonable precautions for the safety of the children.
  - b) If any person on whom any obligation is imposed by s.12 fails to fulfil that obligation, he/she shall be liable, on summary conviction, to a fine not exceeding level 3 on the standard scale, and also, if the building in which the entertainment is given is licensed under the Licensing Act 2003, the licence shall be liable to be revoked by the Licensing Authority.
  - c) A constable may enter any building in which he/she has reason to believe that such entertainment as aforesaid is being or is about to be, provided, with a view to seeing whether the provisions of this section are carried into effect, and an officer authorised for the purpose by an authority by whom licences are granted

## Notes

- A. The Representation of the People Act 1983 does not allow schools to be used **at any time** as “a Committee Room for the purpose of promoting or procuring the election of a candidate”. The Act does not allow schools to be used **on the day of the poll** for the holding of public meetings in furtherance of any person’s candidature at a parliamentary election or for the holding of public meetings by a

candidate at a local election to promote or procure the giving of votes at that election (i) for himself or (ii) if he is a candidate submitted by a registered political party at an election of the London members of the London Assembly at an ordinary election, towards the return of a Candidate on that list.

B, Under the Gaming Act 1968 the conditions subject to which premises may be used for gaming carried on at an entertainment promoted for raising money to be applied for purposes other than private gain are as follows:-

I.

- a) The game must not involve playing or staking against a bank, whether the bank is held by one of the players or not.
  - b) The nature of the game must not be such that the chances in the game are not equally favourable to all the players.
  - c) The nature of the game must not be such that the chances in it lie between the player and some other person, or (if there are two or more players) lie wholly or partly between the players and some other person, and those chances are not as favourable to the player or players as they are to that other person.
2. The game must not be by means of a machine to which Part III of the Gaming Act 1968 applies and must not constitute the provision of amusements with prizes in the circumstances specified in Section 15(1) or Section 16(1) of the Lotteries and Amusements Act 1976.
- 3.
- a) In respect of all games played at the entertainment not more than one payment (whether by way of entrance fee or stake or otherwise) shall be made by each player, and no such payment shall exceed £4.00.
  - b) Subject to paragraphs 6 and 7 below, the total value of all prizes and awards distributed in respect of those games shall not exceed four hundred pounds.
4. The whole of the proceeds of such payments as are mentioned in paragraph 3 above, after deducting sums lawfully appropriated on account of expenses or for the provision of prizes or awards in respect of the games, shall be applied for purposes other than private gain.
5. The sum appropriated out of those proceeds in respect of expenses shall not exceed the reasonable cost of facilities provided for the purposes of games.
6. Where two or more entertainments are promoted on the same premises by the same persons on the same day, paragraphs 3 to 5 above shall have effect in relation to those entertainments collectively as if they were a single entertainment.
7. Where a series of entertainments is held otherwise than as mentioned in paragraph 6 above:
- a) Paragraphs 3 to 5 above shall have effect separately in relation to each entertainment in the series, whether some or all of the persons taking part in any one of those entertainments are thereby qualified to take part in any other of them or not, and
  - b) If each of the persons taking part in the games played at the final entertainment of the series is qualified to do so by reason of having taken part in the games played at another entertainment of the series held on the previous day, paragraph 3(b) above

shall have effect in relation to that final entertainment as if for the words 'four hundred pounds' there were substituted the words 'seven hundred pounds'.

- c) Door supervisor licences are not necessary where:
- i. A security guard is performing duties on premises managed or operated by their employer and are not supplied to perform guarding duties for third-parties or customers of that employer.
  - ii. A steward employed directly in-house and carrying out guarding duties (except if working on licensed premises, in which case a Door Supervisor licence will be necessary).
  - iii. Working in an official capacity at a public venue or event, but only checking tickets, giving directions, providing information and assisting the general public
  - iv. Occasionally required to maintain order and discipline amongst individuals, such as a teacher, but not specifically operating as a security guard
  - v. Performing security activities that are incidental to a main activity and job, such as a shop assistant who is also responsible for locking up and banking cash at the end of the business day
  - vi. A porter, handyman, or other support staff within the security guarding sector but not engaged to provide security
- d) Licensing:
- i. Licences for "licensable activities" under the Licensing Act 2003 are obtained from the local borough or district Council
  - ii. Gaming Licences are obtained from the Gambling Commission at Victoria Square House, Birmingham B2 4BP Tel: 0121 230 6666 Fax: 0121 230 6720

## APPENDIX G - Claim For Governors' Travelling And Out Of Pocket Expenses

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Please complete form in BLOCK CAPITALS

Surname

Initials

cc of Vehicle (if mileage claimed)




Address

Postcode

Please note To meet HM Revenue & Customs requirements, receipts or other appropriate documentation must be attached to this claim, as evidence of expenditure for all items other than mileage. Where journeys are undertaken, the place visited and purpose should be entered in 'Details' column.,

I certify that the expenditure detailed below has been necessarily incurred for the purposes of the school, as approved by the Governing Body.

Signature of claimant .....

Date	Details	Fares		Subsistence		Miles	Other	
Totals								

Approving Officer to complete section below

I certify that the amounts claimed are within the permitted levels and have the approval of the Governing Body

Signed by Approving Officer \_\_\_\_\_

Creditor No
-------------

Date \_\_\_\_\_

Please enter expenditure code for each item claimed

	Amount excluding VAT										VAT Indicator	VAT Amount		
	£	p										£	p	
Fares														
Subsistence														
Mileage														
Other														
Total including VAT £														



N.B. All equipment should be marked invisibly and visibly with the school name and postcode.

\* L = Lost/Stolen

S = Sold

O = Other

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Annual Check

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

### Notes of Guidance:

The purpose of this note is to provide colleagues with some guidance on procedures regarding Inventories. It is by no means exhaustive and much of what might happen in schools in setting up an inventory or checking an existing one will probably depend on the wishes of the individual Executive Headteacher/Headteacher.

The inventory enables the Executive Headteacher/Headteacher and Governors to physically control the equipment in the school. It also details the teaching and administrative resources available to the school.

#### Control Objectives

1. The inventory should:

- record the location of all equipment
- ensure losses are easily identified

2. Key Controls

- The Executive Headteacher/Headteacher should nominate an appropriate member of staff to be responsible for the inventory procedures.

3. Records Required

An inventory of all valuable items on the premises should be maintained. This should include assets on loan or donated to the establishment as well as those purchased. It should include all non-consumable items which cost over £500, and any items

costing less than £200 which are particularly liable to theft, for example those that are attractive and portable. It is a matter for local decision as to whether furniture is included. For example, a Executive Headteacher/Headteacher might decide not to include classroom furniture but might wish to include a valuable desk or bookcase.

- For each item the following description should be recorded immediately upon receipt:
- A description
- The model
- The serial number
- The date of purchase or acquisition
- The order reference
- The purchase price

This information can be entered on the attached inventory form. Items of equipment included in the inventory should be marked as the property of the school both visibly and invisibly.

#### 4. Checking the Inventory

The inventory should be checked to the physical existence of items each year and signed and dated by the person responsible to certify the check has been carried out. The check should not be completed by the individual(s) who maintain the inventory on a daily basis.

#### 5. Writing off items from the inventory

A formal record should be kept of all deletions from the inventory, including reference to the authorisation obtained as quoted in the school Financial Regulation.

**APPENDIX I Purchase Requisition Form**

**XXXXXXXXX CHURCH OF ENGLAND XXXXXXXXX SCHOOL**

**PURCHASE REQUISITION**

SUPPLIERS NAME:   ADDRESS:		<b>AUTHORISATION</b>			
		REQUESTERS SIGNATURE:			
		PRINT NAME:			
		BUDGET HOLDERS SIGNATURE			
		PRINT NAME:			
TEL NO:		DATE OF REQUEST:			
FAX NO:		DATE PROCESSED:			
Catalogue No/ ISBN No/ Part No	Description	Unit Cost	Quantity	Account/Nominal Code	TOTAL (EX V.A.T.)
<b>TOTAL</b>					£



## Reimbursement of Expenses Claim Form

## Appendix K

(Reimbursement of expenses incurred on behalf of school will only be made against a valid receipt)

Requested by : \_\_\_\_\_ Date : \_\_\_\_\_

Payee Name : \_\_\_\_\_ Reason : \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Details of Items to be Paid	Amount		Account / Nominal Code (office use)
Total Cheque			

Requestor	Budget Holder	Bursar	Cheque No.

Authorised by Headteacher..... Date.....

Inventory/Asset Register entry.....

**Cheque Received Signature..... Date.....**