

Finance Policy

INTRODUCTION

Schools are required to have up to date, documented and approved detailed financial procedures which are tailored to the school's needs and implemented consistently in practice.

The procedures are to be approved by the Governing Body and reviewed and updated on a regular basis. These financial procedures are to be made available to all relevant staff. Non-adherence by staff should be regarded as theft and / or fraud and could result in the consequences laid down in the school's disciplinary procedures and / or criminal proceedings.

This manual fulfils this purpose by providing information relating to roles and responsibilities for financial management, school policies which have a financial content, key financial procedures and relevant guidance available from the LA.

May 2025

1. STATEMENT OF ROLES AND RESPONSIBILITIES FOR FINANCIAL MANAGEMENT

INTRODUCTION

The Governing Body is a corporate body, and because of the terms of s.50(7) of the Education Act 2002, governors of maintained schools will not incur personal liability in the exercise of their powers to spend the delegated budget share provided they act in good faith.

The Governing Body, Executive Headteacher and Senior Leadership Team together constitute the leadership team of the school.

This statement identifies the roles and responsibilities of the Governing Body, Executive Headteacher and School Business Director for financial management.

Schools are required, in the management of their delegated budgets, to abide by the LA's requirement on financial controls and monitoring.

1.1 GOVERNING BODY AND ITS COMMITTEES

The overall purpose of the Governing Body is to lead the school to provide the best possible education for the pupils. This involves:

- setting the school's vision and strategic aims
- monitoring and evaluating performance
- ensuring that the school is accountable to pupils, parents and the community it serves and to the LA.

Within this context the Governing Body has a strategic role in the financial management of the school. Its key responsibilities include:

- approving the financial priorities of the school through the:
- School Development Plan
- Annual Budget (which does not result in an accumulated deficit at the year end and does not exceed its total available resources)
- determining the allocation of resources within the school budget in accordance with the priorities in the School Development Plan
- approving and monitoring the annual budget
- ensuring that the budget is managed effectively and efficiently
- determining arrangements for delegation of financial decisions to the Executive Headteacher by approving internal financial regulations
- evaluating the effectiveness and efficiency of spending decisions
- ensuring that use of resources and investments in teaching and learning consider the LA's purchasing, tendering and contracting requirements.

1.2 RESPONSIBILITY FOR LEGAL COSTS

Legal costs incurred by the governing body, although the responsibility of the LA as part of the cost of maintaining the school, may be credited to the school's budget share unless the governing body acts in accordance with the advice of the LA. Drumbeat School and ASD Service subscribes to a buy back agreement with the LA's legal services.

1.3 PUBLIC RESPONSIBILITY

The LA is obliged to publish a yearly statement detailing the budget share for each school and the formula used to calculate these budget shares and the detailed calculation for each school. After closure of each financial year, the LA publishes a statement showing out-turn expenditure for each school and the balances held in each school.

1.4 EXECUTIVE HEADTEACHER

The Executive Headteacher provides vision, leadership and direction for the school and is responsible for the management of the school budget under delegation powers agreed by the governing body. These responsibilities include:

- creating a strategic plan (the School Development Plan) underpinned by sound financial planning. This identifies priorities and targets for ensuring that pupils achieve high standards and make progress, increasing teacher's effectiveness and securing school improvement
- preparing an annual budget plan which is within the resources available and reflects the school priorities for approval by the governing body
- effectively and efficiently, through value for money and optimising the use of resources, managing the school budget within the allocation of resources approved by the governing body (subject to virement limits)
- presenting regular financial monitoring reports to the governing body

1.5 SCHOOL BUSINESS DIRECTOR

The School Business Director is responsible to the Executive Headteacher for the day-to-day financial management of the school including the following:

- provide the LA with monthly Bank reconciliation information
- ensuring sound internal financial controls in relation to income and expenditure
- managing the safe custody and physical control of stores and equipment and the inventory of the school's moveable, non-capital assets.
- update the school finance manual and relating policies on an annual basis
- ensuring that all financial accounting records for the school are accurate and up to date
- overseeing the ordering, receipt of goods and authorisation of payments in accordance with internal financial regulations
- monitoring the school budget on a regular basis including provision of monitoring information to budget holders and preparation of monitoring reports for the Governing Body.
- closure of old financial year accounts and opening the new year on the Finance system
- providing financial advice and information to the Executive Headteacher and governing body
- ensuring that all income is accounted for and banked
- determine and lead securing better value for money and production of the annual best value statement
- follow legal procedures for the payment of salaries and expenses
- manage unofficial accounts and submit annual reports to appropriate authorities
- provide the LA with details of the anticipated annual expenditure and income
- manage and co-ordinate annual compliance to the School's Financial Value Statement
- preparation of annual budget allocations in accordance with the School Development Plan for consideration by Executive Headteacher and Governors
- provide 3-year budget plan for the Governors and Local Authority
- audit and regularly check financial responsibilities are met by school and staff

2. INTERNAL FINANCIAL REGULATIONS

INTRODUCTION

The financial relationship between the LA and schools is set out in the Scheme for Financing Schools in Lewisham which is drawn up in accordance with the School Standards and Framework Act 1998. The Scheme contains requirements relating to financial management and associated issues which are binding on both the LA and school governing bodies.

The scheme provides a proper balance between control of public funds and the freedom of schools to control their budgets. All those involved in the financial management arrangements within schools have an interest in ensuring that sound financial management procedures are in operation, particularly Governors and Executive Headteachers, in view of their responsibilities for managing a significant amount of public funds.

An authority may suspend a school's right to a delegated budget if the provisions of the authority's financial scheme (or rules applied by the scheme) have been substantially or persistently breached, or if the budget share has not been managed satisfactorily. A school's right to a delegated budget share may also be suspended for other reasons (schedule 17 to the Act)

2.1 TREATMENT OF DEFICIT BALANCES

Schools are allowed to carry forward from one financial year to the next any shortfall in expenditure relative to the school's budget share for the year plus or minus any balance brought forward from the previous year.

Any unplanned deficit on the final accounts, as reported in statements published under Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009, will be deducted from the following year's budget share for the school.

Except for the provisions on licensed deficits the Governing Body shall not approve a budget which exceeds their total available resources.

The Governing Body may apply for a licensed deficit to anticipate future years' budgets. Normally, anticipations should be for a specific objective and relate to the following year's budget only and be subject to a limit of 10% of the school's budget share. In certain exceptional circumstances, the Governing Body may apply for a budget anticipation with recovery over more than one year, subject to the following conditions:

- the maximum length over which the school may repay the deficit is not greater than three years;
- the Governing Body giving a formal indication of their willingness to implement an action plan designed to achieve repayment over the agreed timescale and to comply with any conditions specified in the agreed plan;
- termly I&E returns or a revised forecast of school's outturn position are submitted to Schools Finance team;
- copies of all management accounts submitted to the Governing Body/Finance Committee are submitted to Schools Finance Team, on request;
- all budget anticipations will be subject to the agreement of Authority and will attract an interest charge calculated on the same basis as that applying to general school balances.

The Authority may recommend a visit by Schools Financial Services and in such instances the Authority reserves the right to make a charge for this service.

In circumstances where a school requires a budget share advance in order not to be overdrawn at their bank, this will be treated as a cash advance and not a loan. This will have no effect on the school's budget and outturn statements.

2.2 ESTABLISHMENT OF BUDGET HEADINGS, MONITORING AND CONTROL PROCEDURES AND EXERCISE OF VIREMENT

Each year, on receipt of its funding allocations from the authority the Governing Body shall establish appropriate budget headings for the school under which the budget shall be controlled and determine the initial budget allocation to each heading, the consistent financial reporting (CFR) framework is recommended. Any changes to budget allocations following notification by the Authority of the previous year's surplus / deficit brought forward shall be determined by the Governing Body.

The Executive Headteacher may sub-divide the budget into Cost Centres determined by the Governors on a departmental or other basis to facilitate day to day administration and control.

The Executive Headteacher shall be empowered to exercise virement between budget headings approved by the Governors of up to £15,000 in total for any heading during the year. Any virement exercised shall be reported to the Governors at their next meeting. Virement more than this figure requires the prior approval of the Governing Body. In exceptional circumstances, approval of virements can be made as Chairs Action and reported at the next meeting,

The Executive Headteacher shall establish suitable arrangements for the control and monitoring of expenditure against budget headings.

In line with the SFVS, regular financial reports will be received by the Governing Body on school expenditure compared with budget. Reasons for any significant variances between actual and estimated expenditure to date shall be identified. In addition, the Executive Headteacher shall inform the Governors immediately if significant overspendings are likely to occur, resulting in the school budget falling into a financial deficit position.

The Governing Body shall consider the appropriate level of reserves and balances at the school.

To set a well-informed and balanced budget each year, the school should make a forward projection of its budget, including both revenue and capital funds, for at least three years. This is a requirement of SFVS. The Governing Body shall consider such financial forecast reports, ideally on a termly basis using the best / latest available information.

2.3 PURCHASING, TENDERING AND CONTRACTING REQUIREMENTS

The Governing Body is responsible for ensuring that purchases and contracts entered for the supply of goods and services comply with Procurement Rules for Schools, in particular:

Contract Procurement Activity Requirements for Services and Supplies by Value

- orders or contracts of up to £25,000 may be entered into with a minimum of one quote, although at least three are recommended;
- for contracts or purchases between £25,001 and £249,999 in aggregate value, at least three written quotes are required;
- contracts over £250,000 in aggregate value must be publicly advertised and tenders invited for each contract.

Contract Procurement Activity Requirements for **Execution of Works** by Value

- orders or contracts of up to £24,999 may be entered into with a minimum of one quote, although at least three are recommended;
- for contracts or purchases between £25,000 and £99,999 in aggregate value, at least three written quotes are required;
- contracts over £250,000 in aggregate value must be publicly advertised and tenders invited for each contract.

The School Business Director shall maintain a record and copies of all quotes and tenders received and retain for audit inspection.

The Governors, the Executive Headteacher and any member of staff who may have influence over purchasing decisions shall disclose any business interest they or their immediate family have in a Register of Business Interests maintained within the school. The person concerned shall be excluded from any decision or meeting whilst the contract or other matter which relates to their or their immediate family's business interest is being considered and/or voted upon. The business register is published on the school website and updated annually.

For a contract where a payment is to be received by the school, the highest tender should be accepted, but where a payment is to be made by the school, the lowest tender should be accepted. Departure from these requirements may occur only with the prior approval of the Governing Body and the reasons for not complying with the conditions must be recorded in the minutes of the meeting. The receipt of sponsorship must not be regarded as a valid reason for not complying with these conditions.

Where the Governors have established an approved list of suppliers or contractors any order shall be placed with an appropriate supplier from that list.

Building maintenance and new build orders shall only be placed with contractors who have adequate insurance.

The Executive Headteacher shall maintain a record of all sponsorship received by the school, including the sponsor's name and details of cash/goods received, date of receipt and use made of cash/goods.

The school's budget share must not be used to purchase alcohol, except where it is to be used in religious services.

For some specific services or bespoke works, there may be occasion to only request quotes from one supplier/contractor. The reasons for the use of one supplier/contractor are to be recorded within the Finance Committee Meeting minutes.

2.4 LOCAL BANK ACCOUNT

Only NatWest Bank is to be used for the operation of local banking arrangements.

Signatories, approvers and administrators of the bank account are to reflect an adequate separation of duties for payment with at least 3 people as authorised signatories/approvers but no more than 5.

In accordance with Section 49(5) of the Code of Practice for Treasury Management in Local Authorities money advanced by the LA and held in the school's bank account remains the property of the LA until spent.

Access People manage the payroll for the school.

2.5 AUTHORITY TO INCUR EXPENDITURE AND PLACE ORDERS

The Executive Headteacher shall have delegated authority to incur expenditure on any goods and services or enter any contracts related to the objectives of the school up to a value of £30,000 provided that the expenditure can be met from within the appropriate approved budget heading and that no liability more than £30,000 is incurred in any future year.

All orders for goods or service contracts of value £30,000 and above or with an annual commitment of more than that amount shall be subject to the prior approval of the Governing Body, including as part of the annual budget allocation and preparation procedures and reports.

The Executive Headteacher is responsible for ensuring that there are secure arrangements for the authorisation of orders and the examination, verification, coding and certification of invoices including ensuring that:

- the duties of authorisation of school orders and the certification of accounts for payment are not performed by the same person, and wherever practicable the approval of ordering shall be performed by the more senior person.
- invoices are to be reviewed and coded by the School Business Director and processed by the Finance Officer.
- invoices shall be approved on Access Finance by the Executive Headteacher or in their permanent absence the School Business Director.

2.6 VALUE ADDED TAX

The LA can reclaim VAT on expenditure relating to non-business activity and carries out this function on behalf of the school from the month end returns submitted by the School Business Director.

2.7 DETERMINATION OF STAFFING ESTABLISHMENT

The Governing Body shall determine the staffing establishment for the school having regard to available financial resources.

2.8 CONTROL OF ASSETS

The Executive Headteacher shall ensure that adequate arrangements exist for the security of all buildings and the physical control of stores and equipment and for the maintenance of records, having regard to any guidance or instructions issued by the LA.

The Governing Body shall determine a policy for the control of assets and the write-off of surplus equipment.

Assets are defined as any one individual object with a value (excluding VAT) of £200 or more or a highly desirable, portable single item e.g. cameras.

2.9 USE OF SCHOOL PREMISES

The Governing Body shall determine a lettings policy for the school.

Where the school has discretion relating to credits for use of school premises, these credits shall be determined by the Governing Body and shall be reviewed on an annual basis to ensure that overall, there is no net cost to the school's budget share.

2.10 UNOFFICIAL SCHOOL FUNDS

Monies relating to unofficial school funds shall be held in a separate bank account identified with the name of the school and for which the signatures of at least two named persons shall be required to affect withdrawal from the account. The signatories to the account shall be appointed from the staff of the school by the Executive Headteacher.

The Executive Headteacher shall inform the Governing Body at the end of each financial year of the unofficial funds which are in existence or have existed during the year, indicating the

general purpose of each fund. A summary and report of the accounts will be submitted to the Governing Body annually.

One of the Unofficial School Funds is a registered charity and has its own governance document. The Trustees are the Executive Headteacher and the School Business Director.

2.11 CONSIDERATION OF AUDIT REPORTS

Any audit report in relation to the school produced by the County Council's external auditors shall be considered by the Governing Body.

The Governing Body shall approve any action plan arising from the audit and monitor implementation of that plan to ensure that all agreed action has been taken.

2.12 INCOME

The Governing Body shall determine a charging policy for the supply of any goods or services.

The Executive Headteacher shall ensure that all income due to the school is accounted for in accordance with the school's charging policy.

Bad debts up to the value of £300 may be written off by the Executive Headteacher without the prior approval of the Governing Body or nominated Committee. The Executive Headteacher must report all such write-offs to the next meeting of the Governing Body or nominated Committee.

For bad debts more than £301, the prior approval to write off must be obtained from the Governing Body, or a nominated Committee.

2.13 GIFTS AND HOSPITALITY

Prior approval should be sought, where possible, from the Executive Headteacher before school staff accept any gift or hospitality that is estimated to be beyond a face value of £25. Gifts should not be in the form of cash or securities; the gift or hospitality is a one-off and not repeated on a regular basis; and the gift or hospitality is given openly, not secretly.

Any offer or receipt of gifts or hospitality with a token value of above £25 shall be declared and the Executive Headteacher should maintain a register of all declarations of gifts and hospitality. Completed declaration forms should be completed within 10 days of the date of the gift or hospitality. The register will be open to inspection by the Chair of Governors and Executive Headteacher.

2.14 STAFF LOSS OR DAMAGE TO STAFF PERSONAL PROPERTY

Re-imbursement (part or whole) for loss or damaged personal property will be considered by the Executive Headteacher on an individual basis.

Staff must request re-imbursement in writing within 1 working day of the loss or damage becoming known to them. A signed statement is to be submitted as a record of events with witnesses and third-party names. As soon as possible the member of staff is to obtain replacement quotes and valuations. All documents and paperwork are to be passed to the School Business Director.

All staff must be aware and consider safety and security of their personal property. Neglect to make personal property secure and safe will result in non-payment of the claim.

Payments from the School Budget for claims of £100 or less can be decided and authorised by the Executive Headteacher. If more than £100 the payment is to be approved by both the Executive Headteacher and Chair of Finance and must be reported in the minutes to the Finance Governors at the next meeting.

Reimbursement will be on a 'wear and tear' basis and reductions made in accordance with age and depreciation.

The School Business Director will endeavour to reclaim costs from the School's Insurance Scheme.

2.15 BUSINESS INTEREST REGISTER

The Governing Body is required to have a register which lists for each member of the governing body, the Executive Headteacher and all school staff:

- Any business interests that they or any member of their immediate family have;
- Details of any other educational establishments that they govern;
- Any relationships between school staff and members of the governing body including spouses, partners, and relatives;
- Staff must record work (paid and voluntary) which is additional and external to school including respite care of children and young people.

The register is updated annually. New staff and governors are to complete a form on induction.

The register is to be available for inspection by governors, staff, parents and the LA. It is published on the school website.

2.16 FRAUD

All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets.

The Governing Body and the Executive Headteacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information is to be part of staff and Governor induction.

2.17 RETENTION OF FINANCIAL RECORDS

All financial records are to be retained for the current year plus six previous years in line with the school's data protection policy retention schedule. Records include bank account documentation, cheques, income documents, petty cash details, invoices and orders.

Secure disposal will be arranged by school at the end of the retention period.

Schools are responsible for the storage of their own records.

2.18 STAFF TRAINING AND QUALIFICATIONS – SCHOOL EXPENDITURES

Drumbeat School invests a significant amount of the school budget for Staff Training and Development. It does not represent value for money when investments are made for members of staff who, soon after completion of training and or qualification, leave Drumbeat School and ASD Service. Therefore, the following recoupment will be invoiced to individual members of staff as applicable – note that the below relates to any training or qualification over the cost of £300 to school:

- If an employee leaves during training and qualification or within 12 months of completion, 50% to be repaid of total cost including additional expenses incurred.
- If an employee leaves within 1-2 years of completion, 25% to be repaid of total cost including additional expenses incurred.
- If employee leaves after 2 years of completion, there will be no repayment

Staff should always research courses with limited travel costs. However, it may be necessary for some courses that staff must book into overnight accommodation. For these occasions, school will reimburse meal costs to the values as follows:

- Breakfast £10
- Lunch £5
- Dinner £15

Totals include a meal and a drink.

- All other refreshment costs are paid for by the individual member of staff and are not to be claimed.
- The above totals are maximum limits to claim. Staff are encouraged to be economical with meal purchases.
- Totals are for each 'meal' time and not transferable to the next 'meal' e.g. if you do not have breakfast, this does not increase your lunch allowance to £15.

3. FRAUD POLICY AND RESPONSE PLAN

INTRODUCTION

For the purposes of this policy and plan, fraud includes all irregularities which could normally be described as theft, deception, fraud, corruption, bribery or impropriety. Fraud adversely affects the school's reputation and puts at risk its ability to achieve its policies and objectives by diverting school's limited resources from the provision of pupil education.

The prevention of fraud and the protection of the School, its staff, students and assets, is the responsibility of every employee of the School.

The Governing Body aims to prevent and eliminate fraud by putting in place procedures and policies to manage, minimise and mitigate fraud or corruption. The Governing Body of Drumbeat School and ASD Service will not, therefore, tolerate fraud in any area of school activity.

3.1 LEGISLATION

This policy is underpinned by statutory law on the offence of fraud through the Fraud Act 2006 and the Bribery and Corruption Act 2010.

In meeting this legislation and assessing the effectiveness of its arrangements, the school will consider the extent to which:

- key personnel are trained in detecting and investigating fraud
- identified incidents are investigated and reported to the Governing Body
- perpetrators are robustly dealt with
- the school responds to identified weaknesses in its systems and controls
- there is any trend in incidents experienced
- perpetrators are prosecuted
- recovery of losses has been sought

3.2 CONDUCT

The Governing Body expects all staff, students and governors to demonstrate the highest standards of honesty, probity, openness and integrity in the discharge of their functions. All employees, governors and visitors to the school are expected to comply with the appropriate legislation, codes of conduct, conditions of service, standards of appropriate professional bodies and any other standards, guidelines or instructions relevant to the particular service or activity. Drumbeat School and ASD Service's Anti-Fraud and Corruption Policy will sit alongside the Whistleblowing Policy.

Staff are reminded of the Seven Principles of Public Service Employment detailed at Appendix 1 and that the Governing Body at Drumbeat School and ASD Service expect all staff to work to these standards.

3.3 REPORTING AND DEALING WITH MATTERS IN RESPONSE TO SUSPECTED FRAUD AND/OR CORRUPTIVE PRACTICES

All employees are expected and positively encouraged to raise any concerns relating to suspected fraud and/or corruption that they become aware of. These concerns should be raised rapidly and directly with the Executive Headteacher or the Chair of Governors, or in their absence, the Vice-Chair. The Executive Headteacher or Chair will investigate all concerns of fraud.

If you suspect fraud:

DO

- make an immediate note of all relevant details including dates, time of the event, record of conversations (including telephone),
- names of persons present (or description if name not known),
- if appropriate vehicle details

DO NOT

- confront or accuse anyone directly
- try to investigate the matter yourself
- discuss your suspicions with anyone else than the appropriate person
- be afraid to report a matter on the basis that your suspicions may be groundless; all reports will be treated on the basis that they are made in good faith.

An initial decision will be made by the Executive Headteacher or Chair over the scale of the fraud and as to whether there is a crime scene to protect so that the police authority can take over investigations. All investigations at every stage must be kept confidential to reach an initial view as to whether further action is required. The Executive Headteacher or Chair will ensure that a log is maintained of all reported incidents at the school.

The preliminary investigation may be delegated by the Executive Headteacher to a member of management. The reporting, findings, conclusions, and any recommendations arising from the preliminary investigation is to be reported in writing to the Chair of the Full Governing Body, the Chair of the Finance Committee and the Executive Headteacher. The procedures applied will broadly follow the format and structure that is adopted within the School's Disciplinary Policy.

Once initial enquiries have been considered, and it is deemed necessary to conduct further enquiries, it will be necessary to validate the findings and conduct a full investigation. If a full investigation is considered necessary, this will be undertaken by the appointment and implementation of an investigative sub-committee. The investigative sub-committee will be appointed where appropriate and will consist of the Chair of the Full Governing Body and the Chair of the Finance Committee plus one member of the Senior Leadership Team.

Once appointed the investigative sub-committee must deal with the matter in the strictest confidence and with expediency, and will:

- Determine whether the findings and data or information captured warrant further investigation.
- If further investigations are warranted, determine which, if any outside agencies should be involved or advice taken from (ie police, auditors, DfE).
- Assess and quantify any risk that has occurred to the School.
- Consider the findings thoroughly and rigorously to determine the management of any response.
- Determine what course of action should be taken if it necessary for any wrongful conduct by an individual or individuals and decide whether to implement the School's Disciplinary Procedures.
- Determine any course of action to recover losses, i.e. insurance or direct recovery from the wrongdoers.
- Evaluate the events that enabled the fraud to occur.
- Ensure preventative action is taken to prevent future incidents.

APPENDIX 1

CONDUCT AND PRINCIPLES OF PUBLIC LIFE

Selflessness

Holders of public office should act solely in terms of the public interest. They should not do so to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

4. CHARGING AND REMISSIONS POLICY

INTRODUCTION

At Drumbeat School and ASD Services we aim to:

- Have robust, clear processes in place for charging and remissions
- Clearly set out the types of activity that can be charged for and when charges will be made
- Offer a range of activities and visits whilst minimizing the financial barriers that may prevent some pupils from taking full advantage of these opportunities

This policy is based on advice from the Department for Education (DfE) on charging for school activities and the Education Act 1996, sections 449-462 of which set out the law on charging for school activities in maintained schools in England.

It is also based on guidance from the DfE on statutory policies for schools and academy trusts.

4.1 DEFINITIONS

- Charge: a fee payable for specifically defined activities
- Remission: the cancellation of a charge which would normally be payable

4.2 ROLES AND RESPONSIBILITIES

The governing board has overall responsibility for approving the charging and remissions policy, but can delegate this to a committee, an individual governor or the Executive Headteacher. The governing board also has overall responsibility for monitoring the implementation of this policy. The Executive headteacher is responsible for ensuring staff are familiar with the charging and remissions policy, and that it is being applied consistently.

Our staff are responsible for:

- Implementing the charging and remissions policy consistently
- Notifying the Executive headteacher of any specific circumstances which they are unsure about or where they are not certain if the policy applies

Parents are expected to notify staff or the headteacher of any concerns or queries regarding the charging and remissions policy.

4.3. WHERE CHARGES CANNOT BE MADE

Below we set out what the school cannot charge for:

Education

- Admission applications
- Education provided during school hours (including the supply of any materials, books, instruments or other equipment)
- Education provided outside school hours if it is part of:
 - The national curriculum
 - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
 - Religious education
- Instrumental or vocal tuition, for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent
- Entry for a prescribed public examination if the pupil has been prepared for it at the school
- Examination re-sit(s) if the pupil is being prepared for the re-sit(s) at the school

Transport

- Transporting registered pupils to or from the school premises, where the local authority has a statutory obligation to provide transport
- Transporting registered pupils to other premises where the governing board or local authority has arranged for pupils to be educated
- Transport that enables a pupil to meet an examination requirement when he or she has been prepared for that examination at the school
- Transport provided in connection with an educational visit

Residential visits

- Education provided on any visit that takes place during school hours
- Education provided on any visit that takes place outside school hours if it is part of:
 - The national curriculum
 - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
 - Religious education
- Supply teachers to cover for those teachers who are absent from school accompanying pupils on a residential visit

4.4 WHERE CHARGES CAN BE MADE

Below we set out what the school can charge for.

Education

- Any materials, books, instruments or equipment, where the child's parent wishes him or her to own them
- Optional extras (see below)
- Music and vocal tuition, in limited circumstances
- Certain early years provision
- Community facilities

Optional extras

We are able to charge for activities known as 'optional extras'. In these cases, the school can charge for providing materials, books, instruments or equipment. The following are optional extras:

- Education provided outside of school time that is not part of:
 - The national curriculum
 - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
 - Religious education
- Examination entry fee(s) if the registered pupil has not been prepared for the examination(s) at the school
- Transport (other than transport that is required to take the pupil to school or to other premises where the local authority/governing board has arranged for the pupil to be provided with education)
- Board and lodging for a pupil on a residential visit
- Extended day services offered to pupils (such as breakfast clubs, after-school clubs, tea and supervised homework sessions)

When calculating the cost of optional extras, an amount may be included in relation to:

- Any materials, books, instruments or equipment provided in connection with the optional extra
- The cost of buildings and accommodation
- Non-teaching staff
- Teaching staff engaged under contracts for services purely to provide an optional extra (including supply teachers engaged specifically to provide the optional extra)

- The cost, or an appropriate proportion of the costs, for teaching staff employed to provide tuition in playing a musical instrument, or vocal tuition, where the tuition is an optional extra

Any charge made in respect of individual pupils will not be greater than the actual cost of providing the optional extra activity, divided equally by the number of pupils participating.

Any charge will not include an element of subsidy for any other pupils who wish to take part in the activity but whose parents are unwilling or unable to pay the full charge.

In cases where a small proportion of the activity takes place during school hours, the charge cannot include the cost of alternative provision for those pupils who do not wish to participate. Parental agreement is necessary for the provision of an optional extra which is to be charged for.

Music tuition

The school can charge for vocal or instrumental tuition provided either individually or to groups of pupils, provided that the tuition is provided at the request of the pupil's parent.

Charges may not exceed the cost of the provision, including the cost of the staff giving the tuition. Charges cannot be made:

- If the teaching is an essential part of the national curriculum
- If the teaching is provided under the first access to the Key Stage 2 instrumental and vocal tuition programme
- For a pupil who is looked after by a local authority

Residential visits

We can charge for board and lodging on residential visits, but the charge must not exceed the actual cost.

4.5 VOLUNTARY CONTRIBUTIONS

As an exception to the requirements set out in section 5 of this policy, the school can ask for voluntary contributions from parents to fund activities which would not otherwise be possible.

Some activities for which the school may ask parents for voluntary contributions include School trips, After School Clubs.

There is no obligation for parents to make any contribution, and no child will be excluded from an activity if their parents are unwilling or unable to pay. If the school is unable to raise enough funds for an activity or visit, then it will be cancelled.

4.6 ACTIVITIES THIS SCHOOL CHARGES FOR

When any visit has been organised by the school where there may be a cost for board and lodging, parents will be informed of this before the visit takes place. We will charge anything up to the full cost of board and lodging on residential visits, whether it is classified as taking place during school hours or not. The charge will not exceed the actual cost. Parents who can prove they are in receipt of certain benefits may be exempt from paying this cost.

4.7 TRAVEL

Travel charges may apply when the residential activity takes place outside of school hours. The amount charged will be calculated to cover the unit cost per pupil. These charges may not apply to those pupils entitled to remissions, but no other pupils will be charged extra to cover those costs.

4.8 ACTIVITIES

The school may charge for any activities that fall outside of school hours.

4.9 REMISSIONS

In some circumstances the school may not charge for items or activities set out in this policy. This will be at the discretion of the governing board and will depend on the activity in question.

Remissions for residential visits

Parents who can prove they are in receipt of the following benefits will be exempt from paying the cost of board and lodging for residential visits:

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

4.10. MONITORING ARRANGEMENTS

The Finance Committee of the Governing Body monitors charges and remissions and ensures these comply with this policy.

This policy will be reviewed by the School Business Director annually

5. LETTINGS POLICY

INTRODUCTION

The Governing Body regards the school buildings and grounds as a community asset and will make every reasonable effort to enable them to be used as much as possible. However, the overriding aim of the Governing Body is to support the school in providing the best possible education for its pupils, the promotion of equality of opportunity and the community cohesion of the local area. Any lettings of the premises to outside organisations will be considered with this in mind.

5.1 DEFINITION OF A LETTING

A letting may be defined as:

"Any use of the school buildings and ground by parties other than the school and its partners. This may be a community group (such as a local music group or football team), or a commercial organisation (such as the local branch of 'Weight Watchers')".

The following activities fall within the corporate life of the school. These activities are not considered to be lettings and costs arising from these uses are therefore a legitimate charge against the school's delegated budget:

- Governing body meetings or Extra-curricular activities for pupils organised by the school
- School performances
- Family learning
- Parents' meetings
- Meetings of the Friends of Drumbeat or Friends of Drumbeat organised events

5.2 PRIORITY FOR LETTINGS

The Governing Body is mindful of the needs in the local area and has carried out an assessment of local needs. This information has been used to assess the priorities for lettings. The following lettings are especially encouraged:

- Recreational activities open to school pupils and their families
- Activities organised by local community groups for the benefit of the local community
- Lettings to parents attached to the school or Lettings to people living in the school's local community or Lettings to voluntary organisations
- Lettings to parent support groups
- Lettings to self-help groups
- Faith groups
- Lettings to women's groups
- Lettings to people with a disability
- Lettings to low-income groups
- Lettings to children's groups
- Lettings youth groups
- Charitable Organisations

The following activities are not considered to be appropriate for lettings as they are either well provided for in the local area; are not deemed to be compatible with the ethos of the school or are not able to be accommodated within the schools' facilities:

- Commercial activities with little potential to generate income or support for the school
- Events selling alcohol
- Activities promoting gambling

5.3 TYPES OF LETTINGS

The Governing Body has agreed to define lettings under the following categories:

- School Lettings for activities for pupils or their parents and carers that provide educational benefit to pupils, which the school wishes to subsidise or Community Lettings for other community activities which should be made based on full cost recovery of Commercial lettings will be charged on a cost plus an income margin for the school

5.4 CHARGES

The Governing Body is responsible for setting charges for the letting of the school premises. These are set out in the Schedule of Charges for Community Use.

The scale of charges will be reviewed annually by the Governing body for implementation from the beginning of the next financial year, with effect from 1st April of that year. Details of current charges will be provided in advance of any letting being agreed.

For charging, the School Business Director is empowered to determine to which group any individual or organisation belongs. They are also able to offer any discounts or agree a subsidy for any lettings, as they deem appropriate. The basis of charging will be determined by the purpose for which a letting is arranged.

The school is constrained by law to apply value added tax to all transactions where this is appropriate. The letting of rooms for non-sporting activities is exempt of VAT, whereas sports lettings are subject to VAT.

The minimum hire period will be one hour. The school reserves the right to require a deposit over and above the hiring charge as a surety against damage to the premises (including any equipment) or the premises being left in an unacceptable condition necessitating their incurring additional cost for cleaning, caretaking or other expenses.

The school will seek to recover any cost incurred by the school that are unavoidable and result directly from the cancellation of a letting. The timescale and charges for cancellations are set out in the Terms and Conditions of use.

5.5 LETTING TIMES, AVAILABLE FACILITIES AND EQUIPMENT

The following times, facilities and equipment available are agreed as follows:

- Training Room
- Library
- Main Hall
- Playground
- Dining Room
- Classroom
- Soft play
- Sensory room

Variations to these facilities and times will be subject to the approval of the head teacher.

5.6 CONDUCT OF USERS

This is set out in the Terms and Conditions for use of school premises (attached).

5.7 SECURITY

The School Business Director has delegated authority to determine the security risk for each letting and will be responsible for allocating a continuous security presence or other control measure.

5.8 MANAGEMENT OF LETTINGS

The Governing Body has delegated day-to-day responsibility for lettings to the School Business Director in accordance with the Governing Body's policy. Where appropriate, the School Business Director may delegate all or part of this responsibility, such as security, child protection to other members of staff, whilst still retaining overall responsibility for the lettings process.

If the School Business Director has any concern about whether a particular request for a letting is appropriate or not, he will consult with the Head Teacher or Chair of the Governors.

The school will ensure that the terms of any contract for lettings such as supplementary schools; theatre groups; sports activities; cubs and scouts etc, that will require the contractor to employ staff or use volunteers to work with, or provide services for children, regardless of whether they attend the school or not, also requires the contractor to adopt and implement the measures described in this guidance. The school will also monitor the contractor's compliance.

An annual report on lettings will be made to The Governing Body and will include information on users, finances, incidents and accidents, enquiries, and any lettings refused.

5.9 CONSIDERING APPLICATIONS FOR LETTINGS

Organisations seeking to hire the school premises should approach the School Business Director or other designated member of staff. Details of charges and conditions of use should be given or referred to.

An Initial Request Form, a copy of which is attached to this policy, should be completed at this stage. A record of all enquiries should be kept on file.

The School Business Director or other designated member of staff will decide on the application with consideration to:

- The priorities for lettings agreed by Governors and set out in the school's lettings policy.
- The availability of the facilities and staff
- The schools equal opportunities, health and safety, child protection policies
- The health and safety considerations such as numbers of users, type of activity, qualifications of instructors etc.

5.10 ISSUING A LETTINGS AGREEMENT

Once a letting has been approved, a letter of confirmation will be sent to the hirer, enclosing a copy of the terms and conditions and the Lettings Contract.

The Lettings Contract should then be signed and returned to the school. The school shall be in receipt of these signed copies before a letting takes place.

The person applying to hire the premises will be invoiced for the cost of the letting, in accordance with the Governing Body's current scale of charges. We will seek payment in advance to reduce any possible bad debts and or a deposit to cover damage. Payments will only be accepted by BACS.

An official receipt will be issued for all payments received. All lettings' fees received will be paid into the school's individual bank account. The income and expenditure relating to lettings should be clearly recorded by the school and reported under the guidelines for Consistent Financial Reporting.

The School Business Director on behalf of the Governing Body has the right to refuse an application, and no letting should be regarded as "booked" until approval has been given in writing. The reason for refusals should be recorded on the bottom of the application for lettings form and fully explained to the enquirer.

Drumbeat School

HIRING OF SCHOOL PREMISES AND FACILITIES

CONDITIONS OF USE

1. Application for use of the school premises must be made to the School Business Director on the attached Hire Request form. Arrangements for payment will be agreed before the use of premises commences. These payments are non-refundable if the hire is approved by the school and is then not used.
2. The time of hiring must be strictly adhered to and access to the premises for preparatory work and clearing up at the end in connection with the hiring must be covered by the hiring period.
3. Alcohol must not be consumed on the school premises or site at any time, without prior written agreement.
4. The school has a strict No Smoking policy for the whole site and the immediate vicinity outside the school.
5. If the premises are suitable and to be used for dance, concert or stage performance, the hirer must obtain any necessary licence unless the establishment obtains or already has a licence.
6. The hirer must ensure that adequate supervision is always available and see that no unauthorised persons are permitted to enter the premises. All security and fire procedures must be adhered to including having an emergency plan in place. The hirer is responsible for the behaviour and safety of all parties attending. This will include direct users of the premises and spectators.
7. The use of the premises shall not be granted for any purposes that may interfere with the operational activities of the school.
8. The laying of any composition or other preparation on floors is prohibited.
9. The hirer shall take good care of, and shall not cause damage or permit or suffer any damage to be done to the hired premises, or any part or parts thereof to any fittings, equipment or other property therein and shall make good any pay for any damage thereto (including accidental damage) caused by an act or neglect of himself, his servants, agents or any person resorting to the hired premises by reason of the use of the hired premises by him/her.
10. It shall be the responsibility of the Hirer to satisfy himself/herself that the premises, furniture, fixtures and fittings are fit for his/her purpose.
11. Must complete risk assessments for their activities. A copy of the assessment must be provided to the school prior to booking.
12. Smoking on the school premises and site is strictly prohibited.
13. The hirer must provide evidence that insurance cover in respect of both the hirer's liability to the public and to the school under the terms of this hire has been arranged with a limit of indemnity of at least £2,000,000. A copy of the certificate of insurance must be provided to the School Business Director before the hire takes place.
14. All means of escape, security and fire precaution measures, instructions and notices must be adhered to during the hire.
15. First aid is the responsibility of the hirer, the school does not provide any first aiders or facilities.
16. All hirers must leave the school site promptly at the end of the hire period. Any time over above will be chargeable to the hirer at £75 per hour or part thereof.
17. The school reserves the right to cancel a booking if it is necessary to hold a school event that would clash with the booking, e.g. examinations, parent evenings, school sports fixtures. Every effort will be made by the school to give as much notice as possible to the hirer. Bookings that are cancelled by the school in such circumstances will not be chargeable.
18. The school reserves the right to cancel a booking due to circumstances beyond its control, e.g. electricity failure or weather conditions.

19. If the hirer wishes to cancel a booking then advance notice of at least seven days must be given. Any cancellations by the hirer after this time will be chargeable.
20. All invoices issued by the school to hirers must be settled in full within 10 days of the invoice. The school reserves the right to terminate a hire agreement if the hirer fails to pay within this timeframe. No hire will take place if the invoice has not been settled in advance.
21. All visitors' vehicles must be parked on the road, the hirer is responsible for ensuring that their visitors park appropriately.
22. All vehicles must be parked off the school site, including those brought onsite to unload.

I have read the school's Conditions of Hire and will ensure observance by persons using the premises.

I confirm we have adequate supervision in place.

I confirm we have risk assessment in place based on our activities in the school premises. A copy has been provided to the school.

I agree to be responsible for making good any loss or damage to the school premises (including accidental damage) resulting from the hire and will ensure that they are left in good order.

I confirm that we have public liability cover in place for a minimum of £2m.
I enclose a copy of the certificate.

Signed: _____ Organisation: _____

Position Held: _____

Date: _____

Address: _____

Tel: _____

Email: _____

Letting Agreed/Not Agreed

Agreed by:- _____

Date: _____

If not agreed, reason: _____

Appendix A

USE OF DRUMBEAT SCHOOL AND ASD SERVICE PREMISES APPLICATION FORM NO: _____

1 Name of Organisation:

Name of Applicant: _____

Address: _____

_____ Telephone: _____

2 Name and address of person to be billed if not same as 1:

3 Details of premises required:

(a) Name of School: _____

(b) Date(s) required: _____

(c) Accommodation Required.

Type of Accommodation	n	Tick if required	From	To
Classroom: Number Required:				
Main Hall				
Playground				
Dining room				
Soft play				
Sensory room				
Other:				

4 Purpose for which accommodation/premises are required:

If the letting is of a commercial nature, please supply details:

Please state here any additional requirements:

Will the general public be admitted?

YES*	NO
------	----

Details of admission charges: _____

Is copyright music to be performed?

YES*	NO
------	----

Will the use of a piano be required?

YES*	NO
------	----

Approximate number of people attending:

--

Do you intend to use/bring into the premises any additional electrical equipment:
(see note 6 below)

*If you answer yes to any of these, please provide further details on a separate sheet

5 VAT Regulations Relating to the use of Sports Facilities

Room hires alone is exempt. For example, the local Brownies hiring the school hall or sports hall for a tabletop sale would be exempted from VAT.

If the local football club hired the school hall (NOT a sports hall) to play football, the letting would be exempt as the hall is not a sports facility.

If the local football club hired the school sports hall to play football as a one off letting, it would be standard rated.

Premises are sports facilities if they are designed or adapted for playing any sport or taking part in any physical recreation, such as swimming pools, football pitches, dance studios and skating rinks. Each court or pitch (or lane in the case of bowling alley, curling rink or swimming pool) is a separate sports facility.

However, if the same football club hired the school sports hall for a series of lets, they will be exempted from paying VAT if they meet all the following criteria:

- The bookings are for at least 10 sessions
- The interval between the sessions is not less than 1 day and no more than 14 days apart
- The bookings are all for the same activity
- The whole series is to be paid for (there must be written evidence of this)
- The grantee has exclusive use of the facilities
- The grantee is a school, club, an association or an organisation representing affiliated clubs or constituent associations.

I/WE HAVE READ THE CONDITIONS OUTLINED ABOVE AND APPLY TO BE
EXEMPT FROM PAYING VAT AS WE FULFIL ALL THE ABOVE CRITERIA

SIGNED:

On BEHALF OF:

DATE:

6 Memorandum of Agreement and Indemnity to be completed for all applications:

In consideration of the Governors and/or Lewisham County Council granting me/us the use of the premises, I/we agree to pay to the Governors or to the County Council the prescribed hire charge and to replace or pay to the Governors or the County Council the cost of making good any damage caused to the premises by me/us.

It is further acknowledged and agreed that the Governors and/or the County Council give no warranty of the suitability of the premises for the use to which I/we intend to put them and I/we hereby agree to indemnify the Governors and/or the County Council, their officers, servants and agents against all actions, costs, claims and demands arising out of any accidents and/or loss which may occur on the said premises during their use by me/us provided that the same is not due to any negligence, omission or default of the Governors and/or the County Council, their officers, servants or agents.

Under no circumstances shall the permanent electrical installation be altered or otherwise interfered with. Permission for hirers to erect any temporary wiring for specific function or purpose shall only be carried out on approval by both the Lewisham County Property Group and the Licensing Section of Lewisham County Council. Further, I/We undertake to check and inspect the facilities to ensure that they are clear and free of hazardous material, debris and spillages prior to use.

It is further acknowledged and agreed that I/we will indemnify the Governors and/or the County Council in respect of all actions, costs, claims and demands arising out of any breach of copyright as defined in the Copyright Act 1956, or under any other enactment in that behalf for the time being in force in respect of any performance of any literary, dramatic, or musical work, which takes place or which is given while the said premises are being used by me/us, our servants or agents.

Under no circumstances does this letting give the user exclusive possession.
(The hirer should produce evidence that this indemnity is protected by adequate insurance cover).

Signature _____
Designation _____

Date _____

SCHOOL USE ONLY

1 This application for the use of school premises is acceptable to us:

(Delete as appropriate)

YES	NO
-----	----

2 The Governors have determined that this will be:-

(a) A free letting appropriate)

(Delete as

YES	NO
-----	----

(b) A chargeable letting at a cost of £ _____ per hour/session

3 Lettings income will be collected by the school Plus VAT where applicable

Signed Date
(Executive Headteacher)

6. DEBT MANAGEMENT POLICY

INTRODUCTION

The school will take all reasonable measures to vigorously collect debts as part of its management of public funds. A debt will be written off only after all reasonable measures (commensurate with the size and nature of the debt) have been taken to recover it.

The school's debt recovery policy will observe the relevant financial regulations and guidance set out in the Scheme for Financing Schools and any other legal requirements. In particular:

- the Strategic Committee will approve the write-off of all debts, stocks, stores and surplus assets
- a formal record of any debts written off will be maintained and this will be retained for 7 years.
- the school will seek the advice of the Council's Legal Services Section should they consider taking legal or other action to recover the debt.

In general payment for all goods and services supplied by the school should be collected in advance or 'at the point of sale'.

The procedures to secure the collection of all debts are outlined.

6.1 ACCEPTABLE 'CREDIT PERIOD'

The Governing Body must determine the length of time they deem as an acceptable 'credit settlement period' before the debt recovery procedures are applied.

The Governing Body may consider that an 'acceptable' credit period may vary between different income generating activities; for example;

- School lettings;
- Trips and activities;
- School Meals.

6.2 REPORTING OF OUTSTANDING DEBT LEVELS

The Executive Headteacher will ensure that the level of outstanding debt is regularly monitored. Suitable records will be maintained to detail individual debts and the total value of debt to the school in order that it can be determined at any time and reported to the Governors. The Executive Headteacher and the School Business Director will review the level of outstanding debts every term to determine whether this level is acceptable and whether action to recover debts is effective.

6.3 DEBT RECOVERY PROCEDURES

Where payment from the parent/carer has not been received in advance, or 'at the point of sale', the following process should be applied.

- An invoice should be issued on official school stationery for the full amount in order to officially set up the debt;

Where invoices are raised they should state the date by which payment is due

In all other cases, such as;

- correspondence with parents, etc. the maximum period that the school regards as reasonable before payment is overdue should be clearly stated, for example contributions for a school trip should be received by date/month/year.
- payment for items purchased should be sent to the school office by date/month/year.

A record of all goods and services will be maintained detailing:

- type of good/services supplied;
- value;
- date(s) good/services supplied; and;
- the identity of the 'debtor', e.g. parent, hirer, etc.

6.4 VERBAL AND WRITTEN REMINDERS

Details of all reminders, whether verbal or in writing, should be maintained. Where a letter is issued, a copy must be retained on file.

Should a debt need to be taken beyond two reminder letters, formal written evidence may have to be produced. It is therefore important that at least one, but preferably two, written reminders are sent.

Initial 'overdue payment' reminder

- An initial reminder may be informal and can be made either in person (when a parent/guardian comes to collect/drop off the child), or by telephone/text
- The date of the initial reminder should be recorded.

First 'overdue payment' reminder letter

- A formal reminder letter should be issued 2 weeks after the informal reminder.
- The date of the initial reminder should be recorded.

Second 'overdue payment' reminder letter

- A second reminder letter will be issued 2 weeks after the First Reminder Letter.
- The date of the initial reminder should be recorded.

Failure to respond to reminders / settle a debt

If after 2 reminders, a response or payment is not received, a letter will be sent to the debtor advising them that the matter will be referred to the school's legal advisers. At the discretion of the Executive Headteacher the debtor may be advised that they will be required to pay in advance for all future supplies or the supply will no longer be available to them.

This decision and its basis will be recorded and reported to the Strategic Committee.

6.5 NEGOTIATION OF REPAYMENT TERMS

Debtors are expected to settle the amount owed by a single payment as soon as possible after receiving the first 'overdue payment' reminder.

If a debtor requests 'repayment terms' these may be negotiated at the discretion of the School Business Director. A record of all such agreements entered will be retained.

In all cases, a letter will be issued to the debtor confirming the agreed terms for repayment.

The settlement period should be the shortest that is judged reasonable.

The Executive Headteacher will decide whether any debtor who has been granted extended settlement terms will not be offered any further 'credit' and will, in future, be required to pay in advance.

However, if people are unable to pay the school may reduce or cancel a debt in certain circumstances. A sensitive approach to debt recovery will be carried out, taking the following factors into account.

- Hardship – where paying the debt would cause financial hardship.
- Ill health – where our recovery action might cause further ill health.
- Time – where the debt is so large compared to the person's income that it would take an unreasonable length of time to pay it all off.
- Cost – where the value of the debt is less than the cost of recovering it.
- Multiple debt – where someone owes more than one debt to the school. In this situation an attempt to agree one repayment plan to include all debts will be established.

6.6 COSTS OF DEBT RECOVERY

Where the school incurs material additional costs in recovering a debt then the Finance Committee will decide whether to seek to recover such costs from the debtor.

The debtor will be formally advised in writing that they will be required to pay the additional costs incurred by the school in recovering the debt.

This decision and its basis will be recorded and reported to the Finance Committee.

6.7 BAD DEBTS

This debt recovery policy should be cross-referenced to the Scheme for Financing Schools.

Write-off of any debt over £300 requires the written approval of the Finance Committee.

A record of the write-off, the reason for it, and the approval for it, will be retained for 7 years.

7. Control and Disposal of Assets Policy

INTRODUCTION

The purpose of this policy is to provide protocols for the disposal of schools assets. This policy will help to ensure that equipment is properly accounted for prior to disposal and that the disposal is by appropriate method, minimising any risk to the schools.

'Assets' applies to the terms 'asset(s)', 'item(s)', 'equipment', throughout this policy and refers to any item listed on the schools inventory. Non-disposal of obsolete equipment not only takes up space but potentially incurs on-going maintenance costs. The schools should therefore dispose of such equipment in line with the processes set out in this policy.

Consideration has been given to identifying the risk and the area's most susceptible to fraud. This policy is designed to minimise fraud and misappropriation

7.1 SCHOOL INVENTORIES

The schools must maintain an inventory of permanent stock. The inventory will assist in the identification of assets that require disposal.

Within the inventory, equipment should be documented with details to clearly identify the item in question and its location. If items are scheduled for disposal, the disposal method and authorisation is to be documented.

It is very important that schools maintain up-to-date and appropriately detailed inventory records.

Items can be available for disposal because they are:

- Not capable of running required operational software systems or being upgraded to do so.
- No longer required, due to changed procedures, functions or usage patterns.
- No longer complying with occupational health and safety standards.
- Beyond repair but able to be sold for scrap.

7.2 RESPONSIBILITIES OF THE EXECUTIVE HEAD TEACHER AND SCHOOL BUSINESS DIRECTOR

- The Executive Head Teacher and School Business Director are accountable for all decisions they take in the disposal process. Accounting and control procedures should be observed and all decisions documented and reported to the governing body.

7.3 OPTIONS FOR THE DISPOSAL OF ASSETS

Assets identified for disposal may be disposed of using the procedures outlined below. Acceptable methods of disposal are:

- Sale of assets.
- Donation of assets to a community service organisation or schools.
- Destroy assets
- Recycle assets.

Sale of Assets

The sale of assets involves assigning a minimum price to the item(s) and publicising the item's availability for sale and setting a closing date for receipt of bids. Where appropriate, consideration should also be given to selling assets back to the original supplier. Assets should be advertised as "sold as seen" with no guarantee of lifespan given.

It is essential to adopt documented procedures, which are clear and transparent and minimise the risk of allegations of unfairness in any process of distribution. The school will follow the Local Authority's Code of Conduct for Schools-Based Employees, which lays down guidelines on how schools and individual members of staff should avoid any impropriety or any suspicion of improper conduct.

The schools are to be clear and transparent in determining the appropriate minimum prices of items. The minimum price of items should at least cover the costs connected to the disposal, for example those related

to clearing data from a PC or Laptop, etc. For all sales the schools will adhere to the Council's Financial Procedures.

Rules state that official receipts should be issued (and copies retained) for any payments received in this regard. In addition, appropriate documentary evidence needs to be retained to allow all such income to be accounted for to the point of banking. All such income is due to the main delegated budget and should not be paid into the schools voluntary fund.

All items should be in a good and safe condition. If you are unsure if goods are safe then you should not sell them, or offer them for sale, until you have had them checked by an expert. Electrical goods should only be sold if the Portable Appliance Test is in date.

Prospective buyers should be given adequate opportunity to inspect the goods prior to collection and on collection, the inventory should be updated. The item may, on receipt of an offer, be sold to the first person to make such an offer.

If when originally purchased the asset was subject to VAT then VAT at the appropriate rate in force, must be charged on the agreed sale price, and schools should indicate this as Vatable income when paid into the main schools budget.

Donations to external organisations including Schools

The schools may authorise the donation of equipment to another organisation or school, updating the inventory to reflect this. In the main and with reference to the Code of Conduct, such donations should be to organisations or schools and not individuals.

Destroy or Recycle Assets

Items with no market value and no use to any other organisation or person may be destroyed in an appropriate and safe manner. Items must be destroyed or recycled in accordance with legislation (for example there are certain legislative requirements for the disposal of batteries, recycling of electrical and white goods etc). Advice on how to destroy or recycle assets in accordance with legislation can be obtained from Environmental Services. Environmental Services provide services for recycling and refuse collection.

The disposal must be authorised by the Headteacher/ Designated Officer/ Governing Body and the schools inventory must be updated.

Disposal of PC's or Laptops

It is essential to ensure that any computer and laptop hard drive/ memory/ data store is professionally cleared of such data prior to disposal. This is to ensure that the schools adheres to data protection legislation and minimises the risk that sensitive information is exposed to unauthorised individuals.

The school has a contract with a supplier in this regard which schools are advised to follow. The supplier charge a fee per item cleared and will provide certificates to the schools, confirming that such items have been cleared. Certificates should be retained for reference purposes.

Donating or Selling Items to Staff

When offering items to staff, the schools will follow the Local Authority's Code of Conduct for Schools-Based Employees, which lays down guidelines on how schools and individual members of staff should avoid any impropriety or any suspicion of improper conduct. In this regard, if schools receive any such offers, they need to consider carefully what subsequent action may be appropriate. For example, items should be appropriately advertised within schools to allow all staff the opportunity to see what may be available. In addition, consideration could be given to allocating items like computer equipment via a lottery if there are more interested parties than items available.

As well as updating this inventory to reflect the donation/sale, it is essential to retain appropriate documentation of the disposal process which are clear and transparent and minimise the risk of allegations of unfairness in any process of distribution. Such documentation should be retained in case of query/challenge later. Staff should also understand that computer/ laptop hard drives will be cleared of all data prior to any handover.

7.4 UPDATING SCHOOL INVENTORY RECORDS

Asset disposal decisions, and the reasons for taking them, should be documented. Not only does this assist in audit and other examinations, but it also highlights successes and problems for future reference.

The following information should be recorded against all items in the schools inventory:

- Chosen option of disposal including the reason/ rationale.
- The date the equipment is sold, transferred, donated, destroyed or recycled.
- For equipment which is to be sold, transferred or donated the following information should also be recorded:
 - Where the equipment went and who handed it over (with signature) and who received it (with signature).
- For equipment to be recycled/ destroyed, the following information should also be recorded: Who disposed of it (with signature) and countersignature of a second member of staff as witness.
- If many items are intended for a single destination, for convenience these could be grouped together for sign-off.

Health & Safety Notice

For all equipment ensure the recipient signs the following health and safety notice: -

"The schools will not be liable for any Health and Safety issues surrounding the use of the equipment. It is the recipient's responsibility to ensure that the equipment is suitable and safe for its intended use, installed correctly, and that it can be used without risk to health or safety. It is the recipient's responsibility to obtain any instruction for and advice on the installation and use of the equipment and to carry out or to have competent persons carry out all necessary checks appropriate to the equipment. The schools will not be liable for any loss, damage, or injury arising out of the installation or use of the equipment, however caused".

7.5 CHECKLIST FOR THE DISPOSAL OF ASSETS

1. Identify assets for disposal.
2. Select the best disposal option.
3. Seek authorisation from Executive Headteacher/ Designated Officer/ Governing Body for Disposal.
4. Remove asset strips from all items.
5. Remove the items from any outstanding maintenance arrangements and cancel contract if appropriate.
6. Oversee the disposal including the collection of any income and issuing of receipts.
7. Retain appropriate records to show that procedures have been followed
8. Update the schools inventory records and asset logs.
9. Update insurance policy to reflect disposal of assets.
10. Ensure items are in a good and safe condition.
11. Ensure Portable Appliance Tests are in date for all electrical appliances.
12. Issue the health and safety notice to recipients (in writing) and request a signature from the recipient.
13. Issue original documentation to recipients such as manufacturer's instructions and safety notices and where applicable service history.

7.6 RETENTION OF RECORDS

Inventory/ disposal/ sale records are to be retained in accordance with the recommendations in the Records Management Society Retention Guidelines for Schools.

7.7 COMPLIANCE

It is essential to retain appropriate documentary evidence to demonstrate that the schools have followed these procedures. Such evidence may be inspected from time to time to ensure that the schools are complying with the requirements of these procedures.

7.8 PROCEDURES FOR WRITING OFF ASSETS

On identification of item(s) to be written off; a schedule should be prepared for approval by the Executive Headteacher and sanctioning by Governors. Disposal details should be entered in the inventory/equipment register. The financial limit based on current estimated value for disposal of asset to be approved by the Executive Headteacher is £5,000, above this limit a proposal will need to be approved by the Governing Body at appropriate meetings. The Governing Body can delegate this function to the Finance Committee.

8. Whistleblowing Policy (Lewisham Council's policy)

Whistleblowing and Speaking Up Policy Lewisham Council Staff and Contractors

Introduction

We aim for high standards both in how we act and how we provide our services. This includes being governed by various rules, regulations, and laws.

Like all organisations, there is a risk that sometimes we do not live up to those standards and something illegal or unethical may be happening. If you become aware of failures to live up to our standards, we need to know. Speaking up when you have a concern is essential to us being a well-governed, ethical organisation.

Your concerns will be taken seriously and in confidence. You may feel worried about raising a concern. We understand, but please don't be put off. We will look into what you have to say and offer you the support you need. We will not tolerate any victimisation of someone raising a concern, nor any attempt to bully you into not speaking up.

Policy Aims

This policy aims to:

- Encourage staff, Members, contractors, and partners to speak up on suspicions of wrongdoing as soon as possible, in the knowledge their concerns will be taken seriously and investigated while respecting confidentiality.
- Tell you how to speak up and raise concerns.
- Reassure you that you can raise genuine concerns without fear of reprisals even if you are mistaken.

Who can raise concerns?

Anyone who works at, and for, all levels of the Council. This includes people working with the Council in partnership (including external contractors), temporary and fixed term employees, Members, and volunteers. We collectively refer to this group as staff in this policy. This policy covers those who can raise concerns internally. We encourage members of the public to report issues of concern through the contact details on our website.

What concerns can I raise?

You can raise a concern about any risk, malpractice or wrongdoing that you think is harming or could harm the service we deliver. The Public Interest Disclosure Act 1998 sets out some examples (known as protected disclosures). Anyone who raises a genuine concern related to any of the protected disclosures is referred to as a whistleblower by the Act. If you have concerns of this type, you should use this policy to speak up about them. Don't wait for proof. We want you to raise the matter while it is still a concern. If in doubt, speak up. It doesn't matter if you turn out to be wrong, if you are genuinely troubled by what you know.

Where can I raise other concerns?

This policy aims primarily to address concerns detailed in the Public Interest Disclosure Act. The Council has a range of other policies to support people raising other types of concerns.

- For concerns about your employment that affect only you or your immediate colleagues: please see the grievance policy
- For concerns about the safety or wellbeing of a child or vulnerable adult: please see the safeguarding policy or raise directly with the Executive Director for Children & Young People or Executive Director of Community Services.
- For concerns about the quality or delivery of council services: please see the complaints procedure.
- For concerns related to the conduct of Members: please see the Council's Member Code of Conduct
- Protected Disclosure Types
- Criminal activity (such as theft, fraud) • Miscarriages of justice (such as wrongly cancelling a parking ticket)
- Dangers to health and safety (such as faulty protective equipment)
- Damage to the environment (such as wrongful waste disposal)
- • A breach of legal duty
- • Covering up or concealing any of the above

Confidentiality and anonymity

We hope you feel comfortable raising a concern openly but also accept you may wish to raise matters confidentially. Raising a concern confidentially means that although the person you report to will know who you are, we will not disclose that information to anyone else unless required by law (such as, to the police).

We will assume matters are being raised in confidence unless you tell us otherwise. It may not be possible to keep your identity confidential while completing a thorough investigation. For example, in instances where others will know the concern could only have been raised by you. In those circumstances, we will consult you on how to best proceed and take your wishes into account. You can choose to raise your concern anonymously, without giving your name. However, this may make it more difficult for us to investigate your concern, give you feedback on outcomes and provide advice and support. We will investigate all matters raised irrespective of whether they are raised openly, confidentially, or anonymously.

Who should I raise concerns with?

In most cases we hope you will be able to raise concerns in the first instance with your line manager. If for any reason you don't think it appropriate to raise with your manager (including where your manager is engaged in the concerning conduct or has not acted on previous reports) you can use any of the options set out below:

- The Head of Assurance, or any member of the Internal Audit team.
- Any of the Council's Statutory Officers (Chief Executive, Executive Director of Corporate Resources, and Director of Law, Governance & Elections).
- Use the Council's reporting line whistleblowing@lewisham.gov.uk or the 24-hour Freephone hotline at 0800 0850119.

This policy aims to provide an internal route for staff to raise concerns. However, we recognise it may sometimes be appropriate to raise the matter externally and we provide a range of contact details later in this document. We strongly encourage you to seek advice before reporting externally, especially before contacting the media. In any external contact, you should avoid divulging confidential or personal sensitive information. It is your responsibility to ensure any information you share externally is accurate, fair, and within the law.

What will we do?

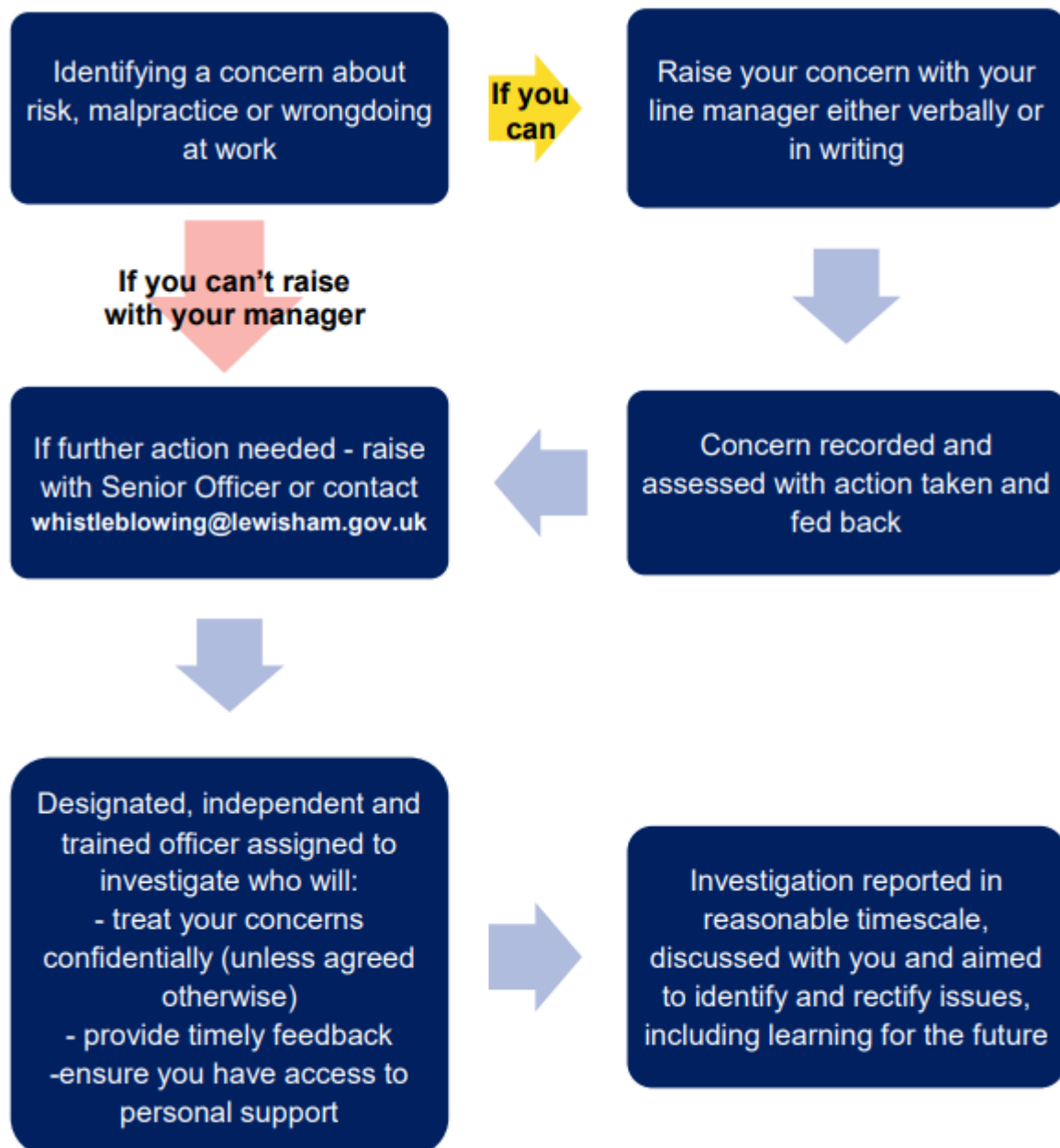
We are committed to listening to our staff, learning lessons, and improving our services. When we receive a concern through this policy, it will be recorded and you will receive an acknowledgment within two working days. We will also note the date we received the concern, whether you have requested confidentiality, a summary of the matters raised, and dates where we have provided updates or feedback. We hope that line managers will be able to resolve matters quickly and informally. Where that is not possible, we will carry out a suitable, proportionate, and independent investigation led by trained staff. This will aim to reach a conclusion within a reasonable timescale, which we will notify you of.

The investigation will be objective and produce a report focussing on identifying and remedying any issues, including lessons to prevent problems from recurring. We will also treat you with respect and thank you for raising concerns. We will keep you informed on progress, while respecting others' confidentiality, and may ask you for further assistance. You should not, however, attempt to undertake your own investigation. We understand that people raising honest concerns are sometimes worried about possible repercussions. We will not tolerate victimisation of people who raise concerns. Such actions are contrary to our values as a Council and may result in disciplinary action.

If you are put under pressure to keep your concerns to yourself or suffer any detriment for speaking up you should report it to any Director or senior officer you wish, including the Chief Executive. If we conclude that a member of staff has made false allegations raised in bad faith, for example maliciously or with a view to personal gain, then they may be subject to disciplinary action. Also, speaking up does not guarantee immunity for any person who raises concerns about the malpractice they have been involved in.

What if I'm not satisfied?

We cannot guarantee you will receive the outcome you seek, but we will deal with your concern fairly. You can help us do that by using this policy. However, if you are unhappy with how your concern has been handled, please raise your concerns with the Director of Law, Governance, and Elections or the Chief Executive.



Useful links and contact details

For Line Managers

- Rich Clarke, Head of Assurance rich.clarke@lewisham.gov.uk (020 8314 8730): Can provide advice on handling matters raised by staff.
- Stephen Williams, Head of Information Security and Governance stephen.williams@lewisham.gov.uk (020 8314 6212): Can provide advice on data protection and information handling for matters raised by staff.

For Staff with Concerns

- Jennifer Daothong, Chief Executive jennifer.daothong@lewisham.gov.uk (020 8314 9488): Responsible for overall management of the workforce.
- David Austin, Acting Executive Director of Corporate Resources david.austin@lewisham.gov.uk (020 8314 8627): The Council's officer with responsibility for financial management, audit and financial probity of the Council.
- Jeremy Chambers, Director of Law, Governance and Elections jeremy.chambers@lewisham.gov.uk (020 8314 7865): Dealing with advising on the probity and legality of the Council's decision-making and the Council's Monitoring Officer.
- Rich Clarke, Head of Assurance (see above): Responsible for overseeing internal audit and counter fraud and the Council's lead whistleblowing officer.
- Reporting Line whistleblowing@lewisham.gov.uk (0800 850 119)

External Contacts

- KPMG (Appointed Auditor Fleur Nieboer): the Council's external auditors, responsible for reporting on matters relating to fraud, corruption or misuse of public money.
- Local Government and Social Care Ombudsman (website): Final stage for complaints about local authorities.
- Whistleblowing Helpline for NHS and Social Care (contact): For raising concerns or advice on best practice.
- Protect (website): An independent charity dedicated to supporting whistleblowing and whistleblowers
- Citizens Advice Lewisham (website): Can support Lewisham residents with advice and support on a range of issues, including whistleblowing.

For concerns related to fraud

- Carol Owen, Anti-Fraud & Corruption Team Manager carol.owen@lewisham.gov.uk (020 8314 7909): For advice and support on matters related to fraud.
- Juliet Bennett, Housing Investigator juliet.bennett@lewisham.gov.uk (020 8314 3538): for matters related to housing or tenancy fraud
- Reporting Line reportfraud@lewisham.gov.uk (0800 850 119)

9. NatWest Charge Card Policy

9.1. CHARGE CARD SECURITY

The Executive Headteacher shall be responsible for an application for the charge card and which will be in the name of the school. The charge cards will be issued to named staff only.

Any member of staff required to remove a charge card from the school premises must sign for and return the card as soon as practicable after use. A charge card control register as per Appendix A is to be maintained as a record of use.

The School Business Director is to be informed immediately if a charge card is lost or stolen so that NatWest Bank can be notified. All obsolete and outdated cards must be destroyed in a secure manner and only by the School Business Director.

9.2. USE OF CHARGE CARD

Use of the charge card will be limited to circumstances:

- Where no other method of purchasing goods or services is available (it is the budget holder's responsibility to always check with suppliers with regard to invoicing school for purchases);
- Where discounts can be obtained by ordering/paying for services online.

When purchasing items via the Internet strict controls will apply. (See Appendix B) All transactions are to be carried out on school computer systems only. The charge card must not be used for obtaining cash or in any circumstances for personal use.

9.3. PAYMENT RELATING TO THE CHARGE CARDS

The School Business Director will be responsible for the reconciliation of the charge card statements against receipts. The School Business Director will ensure all refunds for returned goods are re-credited to the card account and the item is cancelled on the school order.

All receipts/invoices must be attached to the statements to provide a clear audit trail. VAT receipts must be requested, where appropriate to ensure compliance with VAT regulations.

The payment of the card monthly balance is set up as a Direct Debit from the Bank Account. At Bank Reconciliation the School Business Director will check all transaction details, debit the transactions against the relevant cost centre and cancel relating orders accordingly.

Appendix A

DRUMBEAT SCHOOL AND ASD SERVICE

CHARGE CARD CONTROL SHEET

DRUMBEAT SCHOOL AND ASD SERVICE

CHARGE CARD CONTROL SHEET

[illegible]

Appendix B

GUIDANCE – Controls for use of Charge Card for Internet Purchases

1. Take care of card details online and check for a secure connection before you enter your card details
 - Secure sites will start with https, not http. Secure sites have an added encrypted transaction layer, only secure sites must be used.
2. Get to know a company before you buy
 - If you are not familiar with a supplier, contact them first and ask for some background information before you buy.
 - Check if the company's registered details are displayed on the home page or if there is some form of accreditation, which can be verified.
 - If unsure, do not buy from them.
3. Keep passwords secret
 - If you register with a particular site you will be asked to enter a username and password. Keep passwords completely secret – as you would with cash machine PIN numbers.
4. Read delivery and returns policy before buying
 - Read the delivery and returns policy on the home page before completing online transactions.
 - Check you can return any unsatisfactory items and if you can get a refund.
 - Websites should ideally cover delivery methods, delivery costs, currency applied, taxes applied, returns and refund policy and a contact telephone number or email address.
5. Save a record of your transaction and ensure you receive a receipt.
 - The individual ordering the goods should make it clear that they are being ordered on behalf of the school.
 - Where third party payment agents are used, VAT receipts or invoices may not be available. Ensure that a valid invoice/receipt is obtained direct from the supplier.

Do not save the card details for future transactions or associated accounts applying to the transaction.

VAT Receipts

Where third party payment agents are used (eg PayPal) VAT receipts or invoices may not be available. Staff are to ensure that a valid invoice/receipt is obtained direct from the supplier with VAT details and VAT registration number.

11. Best Value and Benchmarking Policy

INTRODUCTION

The policy of Best Value was introduced in the Local Government Act 1999 as a means of securing greater value for money from local government services. Schools as part of Fair Funding are expected to follow the principles of Best Value.

The Governing Body is committed to ensuring that the school's resources are used in the most efficient and effective manner to meet the objectives and priorities identified in the School Development Plan. This will lead to continuous improvement in the school's performance and secure the best possible outcomes for pupils by raising standards of achievement.

Best Value goes beyond the Value for Money principles of economy, efficiency and effectiveness. However, Value for Money lies at the core of Best Value.

11.1. PRINCIPLES OF BEST VALUE

The Governing Body applies the principle of Best Value (i.e. the 4 Cs) by:

Challenge

- regularly reviewing the functions of the school, challenging how and why services are provided and setting targets and performance indicators for improvement.

Compare

- monitoring outcomes and comparing performance with similar schools.

Consult

- consulting appropriate stakeholders, especially pupils and parents, about the services which the school provides.

Compete

- securing competition to ensure that goods and services are purchased in the most economic, efficient and effective manner to meet the needs of the school.

The 4Cs are a means of focusing existing practices more sharply; to streamline aspects of management and in this way the principles of Best Value can support and influence all Governing and management decisions by:

- Setting targets
- Planning for improvement
- Allocating resources to priorities
- Managing implementation
- Monitoring and evaluating the performance of the school and
- Managing the performance of the staff

11.3. APPLICATION OF BEST VALUE PRINCIPLES

The 4Cs are often applied in combination. Managing continuous improvement requires monitoring, evaluating and planning which will inevitably involve following all the principles simultaneously or within a short timescale.

A Best Value statement is used to demonstrate the application of Best Value principles and can help schools achieve Best Value by:

- Giving direction to the school
- Helping the school link priorities to resource allocations
- Turning commitment into action and
- Making governors and schools more accountable

A Best Value statement may refer to aspects of school management such as the systems used for performance management. It may include reference to key areas – care of pupils, staffing, the school environment, resources and financial management.

11.3. BENCHMARKING

Benchmarking is a technique for improving performance and promoting efficiency. The Governing Body regularly benchmark the school's current performance against past performance and compares Drumbeat School and ASD Service with other schools. In this way the Governing Body can identify areas for development.

12 Procedures and responsibilities

12.1 FINANCIAL MANAGEMENT SYSTEMS

Procedure	Responsibility
Ensuring that the school's spending priorities are reflected in the school's budget options to be presented to the Governing Body for approval.	Executive Headteacher/School Business Director
Accurate costing of budget options to include spending priorities and the effect of pay and price increases.	Executive Headteacher/School Business Director
Recording and fixing of approved school budget on FMS to provide audit trail.	School Business Director
Submission of budget return to the LA within specified timescale.	Executive Headteacher/School Business Director
Establishment of appropriate cost centres on FMS to enable effective budget monitoring.	School Business Director
Production of monitoring information to budget holders on a regular basis.	School Business Director/Finance Officer
Preparation of budget monitoring reports for Finance Committee/Governing Body.	School Business Director
Recording of all budget virements on FMS and submission of virements for approval of Governing Body/Finance Committee in accordance with internal financial regulations.	School Business Director
Maintaining up-to-date records on FMS of total resources available to school ensuring that it is consistent with LA notifications (budget share, Standards Funds, contingency etc).	School Business Director
Entering all expenditure and income onto FMS promptly to enable day to day monitoring of expenditure.	School Business Director/Finance Officer
Reconciliation of all expenditure and income on FMS to the bank statement monthly and the investigation of any discrepancies.	School Business Director
Reconciliation of HR Payroll to the People and Pay data monthly and the investigation of any errors.	School Business Director

Preparation of Financial Documents for approval by Governing Body and submission to the LA.	School Business Director
Comparison of financial information via DofE benchmarking tools and report to Governing Body on conclusions and any recommended action.	Executive Headteacher/School Business Director

12.2 SCHOOL INCOME

Procedure	Responsibility
•Determine and review charging policy on an annual basis for submission to FGB	School Business Director
•Record income in FMS Finance promptly on receipt.	School Business Director/Finance Officer
•Raise bills and issue reminders in accordance with school's debt management policy.	School Business Director/Finance Officer
Bank all income promptly.	School Business Director/Finance Officer
Complete bank paying-in slips including identification of split between cash/cheques and identification of cheque payees. Copy paying in slips must be retained in the book.	School Business Director
Determine and review debt recovery policy for submission to Governing Body/Finance Committee for approval.	School Business Director
Determine and review lettings policy for submission to Governing Body/Finance Committee for approval.	School Business Director
Undertake administration of lettings including receipt of letting application forms and indemnity agreements together with copies of public liability insurance where appropriate.	School Business Director

12.3 PAYROLL

Procedure	Responsibility
Review of school pay policy for approval of Governing Body on an annual basis.	Executive Headteacher/School Business Director
Authorisation of appointments and terminations.	Executive Headteacher/School Business Director
Authorisation of changes in rates of pay and contracts.	Executive Headteacher/School Business Director
Authorisation of timesheets and overtime claims.	Senior Leadership Team
Maintenance of all payroll, personnel and associated records including control over access.	Head's PA/HR/School Business Director
Checking of payroll transactions on the accounting system to ensure that all staff are creditable to the school and are being paid at the correct rate.	Executive Headteacher/Head's PA/School Business Director
Payment of all salaries by due date.	Executive Headteacher/Head's PA/School Business Director/Access
Action all appropriate deductions from salary including income tax, national insurance contributions, superannuation contributions, union subscription and other agreed payments.	Access

12.4 PURCHASING ARRANGEMENTS

Procedure	Responsibility
Ensuring that all purchases comply with the school finance manual; in particular, seeking written quotes and tenders where appropriate and retaining these as evidence for audit purposes.	Executive Headteacher/School Business Director
Seeking prior approval of Governing Body where expenditure is above the limit specified in the internal financial regulations.	Executive Headteacher/School Business Director
All payments by school will be made via BACS and therefore there is a need for staff and suppliers to provide Bank Account details.	Finance Officer
Raising of internal purchase requisitions	Staff
Authorisation of internal school order forms, check of budget allocation and budget codes	Budget holders/Finance Officer
Authorisation of orders on Access	Finance Officer
Email orders to suppliers	Finance Officer
Checking goods and services received are in accordance with order.	Administration Assistants
Check of invoice against copy order and delivery note (if available) Cross reference to the order number.	Finance Officer
Authorisation of invoices for payment on Access	Executive Headteacher
BACS Payments process and authorisation	School Business Director/Executive Headteacher/
Enter credit notes to ensure deduction from subsequent payments.	Finance Officer

12.5 TAXATION

Procedure	Responsibility
Ensuring that only legitimate VAT invoices (showing VAT registration number) are paid for vatable goods and services.	Executive Headteacher/School Business Director/Finance Officer
Raising of VAT invoices for all vatable income to school.	School Business Director/Finance Officer
Correctly coding all VAT on income and expenditure.	School Business Director
HM Revenue and Customs may visit schools at intervals to inspect all VAT supporting documents regarding transactions	School Business Director
School is to pay invoices inclusive of any VAT credited.	School Business Director
The VAT return for school will be prepared by the County Treasurer from the information supplied by school through the trial balance by ledger code. Direct claims are not allowed as the school's official activities are part of LCC's VAT registration. Reimbursement will be coded by school into the VAT reimbursement ledger	School Business Director

12.6 LOCAL BANK ACCOUNT

Procedure	Responsibility
•The School Bank Account is held with NatWest. Funds are invested directly into this account and no investment will be arranged via any intermediary.	School Business Director
•Authorisation to view online bank processes and accounts - views will be restricted according to school role.	Executive Headteacher/School Business Director/Finance Officer
•All access codes are retained securely and not given to any other member of staff. Any breach of security, confirmed or unconfirmed, is to be reported to the Executive Headteacher or School Business Director immediately.	Executive Headteacher/School Business Director/Finance Officer
Approval of BACS payments	Executive Headteacher/School Business Director
Direct Debits agreed for re-occurring invoices such as Payroll, ICO, TV Licence, Childcare Vouchers	School Business Director
Reconciliation of monthly bank statements - the statement will detail transactions up to and including the last working day of each month. Access will be reconciled to the statement each month.	School Business Director
School will receive a monthly transactions report from the LA of the transactions notified by school through the monthly returns. Discrepancies will be investigated promptly.	School Business Director
LA procedures for the annual closure of accounts will be followed.	School Business Director
Remittance advice slips must be retained for inspection by audit.	School Business Director
A misappropriated or incorrect BACS payment must be notified to the School Business Director immediately who will contact the bank. In cases where irregularities are suspected the LA and Police will be informed.	School Business Director/Finance Officer