

Mellor St Mary CE Primary School



FINANCE MANUAL

Last Revised: February 2024

FINANCE MANUAL MELLOR ST MARY CE PRIMARY SCHOOL

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INTRODUCTION

Background/Purpose

- The Financial Management Standard in Schools (section 5.5) requires schools 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 Standard expects the procedures to be approved by the Governing Board and reviewed and updated on a regular basis.
- These financial procedures should be made available to all relevant staff.
- 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 Authority.

Content

- The content of the manual is in three sections:

Governance/School Polices	- including details of roles and responsibilities, school policy documents.
Financial Procedures	- detailing key procedures and responsibilities relating to the areas identified in section 5.7 of the Standard for which governors and staff need to demonstrate that there are effective controls in place.
LA Documents/Guidance Notes	providing information on all relevant guidance documents which are available from the LA.

Review/Approval Process

- This manual was approved by the Governing Board Finance Committee on 27th February and will be reviewed on an annual basis.

Section A

GOVERNANCE/SCHOOL POLICIES

		Date Approved	Renewal Date
1	Statement of Roles and Responsibilities	February 2024	February 2025
2	Internal Financial Regulations	February 2024	February 2025
3	Terms of Reference for the Resources Committee	November 2023	November 2024
4	Charging Policy	February 2024	February 2025
5	Lettings Policy	February 2024	February 2025
6	Debt Management Policy	February 2024	February 2025
7	Disposal of Assets Policy	February 2024	February 2025
8	Whistleblowing Policy	November 2023	November 2024

1. Statement of Roles and Responsibilities

STATEMENT OF ROLES AND RESPONSIBILITIES FOR FINANCIAL MANAGEMENT

LA maintained schools

Introduction

The governing Board, Headteacher and senior leadership team together constitute the leadership team of the school and the roles of each, together with the role of the bursar should be clearly identified.

This statement identifies the roles and responsibilities of the governing Board, Headteacher and Bursar for financial management. The Schools Financial Value Standard expects that the relative roles are clearly defined in writing to ensure that:

- Staff fully understand their responsibilities for financial management and are accountable for their actions;
- All necessary duties are carried out with appropriate financial controls and without any gaps or unnecessary duplication of effort;
- The limits of each person's financial responsibilities and authority are defined;
- The most effective means is determined for providing governors with appropriate financial and other related information to make effective decisions.

GOVERNING BOARD AND COMMITTEES

The overall purpose of the governing board is to conduct the school with a view to promoting high standards of educational achievement. This involves a strong focus on three core strategic functions:

- Ensuring clarity of vision, ethos and strategic direction;
- Holding the Headteacher to account for the educational performance of the school and its pupils; and
- Overseeing the financial performance of the school and making sure its money is well spent.

The key responsibilities of the governing Board for financial management include:

- Setting the financial priorities of the school through the
 - School Improvement Plan
 - Long term financial plan
 - Annual budget
- Determining the allocation of resources within the school budget in accordance with the priorities in the School Improvement Plan

- Approving and monitoring the annual budget
- Ensuring that the budget is managed effectively
- Determining arrangements for delegation of financial decisions to the Headteacher by approving internal financial regulations
- Evaluating the effectiveness of spending decisions
- Determining the staff complement and the pay policy for the school in line with the School Teachers' Pay and Conditions document
- Ensuring that the school keeps accurate accounting records
- Ensuring that the school's assets are under its control and measures are in place to prevent losses or misuse.
- Ensuring the submission of the completed SFVS return to the local authority

HEADTEACHER

The 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 Board. These responsibilities include:

- Creating a strategic plan (the School Improvement Plan) underpinned by sound financial planning. This identifies priorities and targets for ensuring that pupils achieve high standards and make progress, increasing teachers' effectiveness and securing school improvement;
- Preparing an annual budget plan which is within the resources available and reflects the school's priorities for approval by the governing board;
- Effectively managing the school budget within the allocation of resources approved by the governing board (subject to virement limits)
- Presenting regular financial monitoring reports to the governing board
- Ensuring that there are sound internal financial controls in relation to income and expenditure
- Ensuring that accounting records are accurate and up to date.

SCHOOL BUSINESS MANAGEER (SBM)

The SBM is responsible to the Headteacher for the day-to-day financial management of the school including:

- Overseeing the ordering and receipt of goods and authorisation of payments in accordance with internal financial regulations
- Monitoring the school budget on a day to day basis including provision of monitoring information to budget holders and preparation of monitoring reports for the governing board
- Maintaining accurate financial records for the school and reconciling to the local authority's central accounting system

- Providing financial advice and information to the Headteacher and governing board
- Ensuring that all income is accounted for
- Preparation of budget costings for consideration by the Headteacher.

Schools may use this statement as the basis for preparing their own roles and responsibilities statement to suit their own circumstances as clearly roles can vary between schools.

2. Internal Financial Regulations

MODEL SCHEME OF DELEGATION INTERNAL FINANCIAL REGULATIONS

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

- 1.1 Each year, on receipt of its funding allocations from the authority / ESFA the Governing Board shall establish appropriate budget headings for the school as a whole 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 Board.
- 1.2 The Headteacher may sub-divide the budget determined by the Governors on a departmental or other basis in order to facilitate day to day administration and control.
- 1.3 The Headteacher shall be empowered to exercise virement between budget headings approved by the Governors of up to £5,000 (or 10% of the budget heading from which resources are being transferred, whichever is the lower) in total for any heading during the year. Any virement exercised shall be reported to the Governors at their next meeting. Virement in excess of this figure requires the prior approval of the Governing Board. Increases to expenditure headings offset by increases in anticipated income can be undertaken by the headteacher providing there is evidence to substantiate the additional forecast income; these virements should also be reported to governors.
- 1.4 The Headteacher shall establish suitable arrangements for the control and monitoring of expenditure against budget headings (e.g. SIMS FMS).
- 1.5 The school should have a realistic, sustainable, and flexible financial strategy in place for at least the next 3 years, based on realistic assumptions about future funding, pupil numbers and pressures. In order to set a well-informed and balanced budget each year, schools will need to assess the main influences on the budget on the basis of the best available information and make a forward projection of its budget, Schools should integrate budget setting with their wider plans for school development to ensure that resource allocations match their school's priorities, including both revenue and capital funds, for at least three years. This is a requirement of SFVS. The Governing Board shall consider financial forecasts, ideally on a termly basis using the best / latest information available, including realistic pupil number projections and can it move quickly to recast the budget if the projections and the reality are materially different.

At termly intervals, or more often, the Governors shall receive from the Headteacher a report on school expenditure compared with budget. Reasons for any significant variances between actual and estimated expenditure to date shall be identified. In addition, the Headteacher shall inform the Governors immediately if significant overspendings are likely to occur, resulting in the school budget falling into a financial deficit position.

1.6 To enable the governing board to meet their statutory responsibilities for the financial management of the school and so they can safeguard the large amounts of public money for which they are responsible. It is important that the monitoring reports are produced regularly and shared with the governing body or finance committee at times when action can be taken on them to good effect. DfE and ESFA recommend that governors should receive the monitoring reports and have an opportunity to raise questions or concerns at least 6 times a year. Prompt, accurate and up-to-date financial information should be readily available at the appropriate levels within schools. To achieve this, schools will require clearly defined and properly used channels of reporting to the governing body on a regular basis, which should include the finance committee. The governing body should review the income and expenditure against the budget at a meeting at least 3 times a year. A school that is well managed financially will report different levels of detail, with a suitable narrative explanation to different users. Monitoring reports for the governing body should include numeric information, including about the profiled budget, spend to date and end of year projections. They should also include a brief narrative covering report that highlights what the main variations are, briefly explains the reasons for the variations and suggests what would be appropriate corrective action. In addition, the Headteacher shall inform the Governors immediately if significant overspendings are likely to occur, resulting in the school budget falling into a financial deficit position.

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

2.0 CHOICE OF SUPPLIERS AND CONTRACTORS

2.1 The Governing Board is responsible for ensuring that purchases and contracts entered for the supply of goods and services must comply with Lancashire County Council Procurement Rules for Schools, link below:

[Appendix R - Procurement Rules.pdf \(lancashire.gov.uk\)](#)

Contract Procurement Activity Requirements for **Services and Supplies** by Value

- ◇ orders or contracts of up to £9,999 may be entered into with a minimum of one quote, although at least three are recommended;
- ◇ for contracts or purchases between £10,000 and £74,999 in aggregate value, at least three written quotes are required;

- ◇ contracts over £75,000 in aggregate value must be publicly advertised and tenders invited for each contract.

Contract Procurement Activity Requirements for **Execution of Works** by Value (for construction, procurement, and supply of materials for construction, testing and completion of the Works)

- ◇ 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 £100,000 in aggregate value must be publicly advertised and tenders invited for each contract.

2.2 The Headteacher shall maintain a record and copies of all quotes and tenders received and retain for audit inspection.

2.3 The governing board and school staff have a responsibility to avoid any conflict between their business and personal interests and affairs and those of the school.

Governing boards of maintained schools and academies are legally required to maintain a register of business interest, which lists for each member, including the headteacher, any declared actual or potential conflicts of interests. This record should record any business interests that they, their partner or member of their immediate family have, that might affect their relationship with the school and/or their decision-making, i.e. employment and election to political bodies or corporate boards.

There is no requirement as to how a declaration should be made but it is important the governing board has in place a system to identify and manage any conflicts of interest declared.

- ◇ financial – interests in a contract or proposed contract by direct or family connection
- ◇ appointment – interests in the provision for sponsor governors or interests in someone's appointment, reappointment or suspension from office as a governor or clerk to the governing board
- ◇ pay and performance – interests in the pay or appraisal of someone working at the school in cases where the governor or staff member is also paid to work at the school

The person concerned shall be excluded from any meeting whilst the contract or other matter which relates to their or their immediate family's business interest is being considered and voted upon. The general principle is that no-one should be involved in a decision where his or her personal interests may conflict with those of the governing body.

- 2.4 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 Board 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.
- 2.5 The requirement for tenders or written quotations may be waived when a purchase is made under a contract arranged by Central Government or the County Council since arrangements have already been made for securing competition for such contracts.
- 2.6 Where the Governors have established an approved list of suppliers or contractors any order shall be placed with an appropriate supplier from that list.
- 2.7 Building maintenance orders shall only be placed with contractors who have adequate insurance.
- 2.8 The 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.

3.0 LOCAL BANK ACCOUNTS

- 3.1 The Governors shall decide, after consultation with the Headteacher, whether or not to operate a local bank account.
- 3.2 The decision to change the school's banking arrangements shall be made in sufficient time to allow four months' notice to the Authority to be given, new bank accounts can only be opened at the start of a financial year.
- 3.3 The Governors, in consultation with the Headteacher, shall be responsible for the selection of the bank with which the account is to be placed.
- 3.4 The Headteacher shall be responsible for ensuring that adequate arrangements are made for the administration of the account in accordance with the bank account scheme issued by the Authority.

4.0 AUTHORITY TO INCUR EXPENDITURE AND PLACE ORDERS

- 4.1 The Headteacher shall have delegated authority to incur expenditure on any goods and services or enter into any contracts related to the objectives of the school up to a value of (£20,000) provided that the expenditure can be met from within the appropriate approved budget heading and that no liability in excess of (£20,000) is incurred in any future year.
- 4.2 All orders for goods or service contracts of value (£20,000) and above or with an annual commitment of more than that amount shall be subject to the prior approval of the Governing Board.
- 4.3 The 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 orders and the certification of accounts for payment are not performed by the same person and wherever practicable, the duties of ordering shall be performed by the more senior person.
 - ◇ all orders shall be signed in his/her own name by the Headteacher or by an officer authorised by the Headteacher. A record of specimen signatures shall be maintained of these authorised officers.
 - ◇ all invoices shall be certified for payment by an officer authorised by the Headteacher. A record of specimen signatures shall be maintained of the officers authorised to certify invoices.

5.0 DETERMINATION OF STAFFING ESTABLISHMENT

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

6.0 CONTROL OF ASSETS

- 6.1 The 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 Authority.
- 6.2 The Governing Board shall determine a policy for the control of assets and the write-off of surplus equipment.

7.0 USE OF SCHOOL PREMISES

- 7.1 The Governing Board shall determine a lettings policy for the school.
- 7.2 Where the school has discretion relating to charges for use of school premises, these charges shall be determined by the Governing Board and shall be reviewed on an annual basis to ensure that overall there is no net cost to the school's budget share.

8.0 UNOFFICIAL SCHOOL FUNDS

- 8.1 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 effect withdrawal from the account. The signatories to the account shall be appointed by the Headteacher.
- 8.2 The Headteacher shall inform the Governing Board at the end of each school year of the unofficial funds which are in existence or have existed during the year, indicating the general purpose of each fund.
- 8.3 The Headteacher shall submit to the Governing Board as soon as possible after the end of each school year a summary of the accounts of each voluntary fund signed by the Headteacher and the auditor appointed by the Governing Board.
- 8.4 The Headteacher shall submit copies of accounts of each unofficial fund, together with an audit certificate to the Authority on an annual basis.

9.0 CONSIDERATION OF AUDIT REPORTS

- 9.1 Any audit report in relation to the school produced by the Authority or the County Council's external auditors shall be considered by the Governing Board.
- 9.2 The Governing Board shall approve any action plan arising from the audit and monitor implementation of that plan to ensure that all agreed action has been taken.

10.0 INCOME

- 10.1 The Governing Board shall determine a charging policy for the supply of any goods or services.
- 10.2 The Headteacher shall ensure that all income due to the school is accounted for in accordance with the school's charging policy.
- 10.3 Bad debts up to the value of (£200) may be written off by the Headteacher without the prior approval of the Governing Board or nominated Committee. The Headteacher must report all such write-offs to the next meeting of the Governing Board or nominated Committee.
- 10.4 For bad debts in excess of (£200), the prior approval to write off must be obtained from the Governing Board, or a nominated Committee.

11.0 GIFTS AND HOSPITALITY

- 11.1 Prior approval should be sought, where possible, from the 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.
- 11.2 Any offer or receipt of gifts or hospitality with a token value of above £25 shall be declared and the 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 / or LCC Senior Officer (including LCC Audit) as appropriate and reported to the Governing Board and recorded in the Minutes of the Meeting.

Updated February 2024

3. Terms of Reference for the Resources Committee

1. Membership

The committee shall consist of no fewer than 4 Governors including the Headteacher

The Headteacher will attend these meetings. They may be attended by the Bursar and Deputy Headteacher

The Health & Safety governor should be one of the three. Any staff H& S representative should be able to attend as an observer. Other governors, observers and staff may also be invited to attend, with the site supervisor in attendance as appropriate.

Quorum

No less than 3 members including the Headteacher

2.

Meetings

(a)

The committee will meet at least once each term and minutes of their deliberations will be available at the next Governors meeting.

The meeting will normally be clerked independently.

(b)

If it is considered necessary to hold additional or emergency meeting(s), then this will be permissible but the agenda for that meeting will be only that issue which has caused the meeting to be called.

These extraordinary meetings will be clerked independently and minuted as normal meetings circulated to Governors as above.

The Chair may, if necessary, receive reports/advice on specific topics from members of staff, advisors and/or Inspectors as considered appropriate. Under normal circumstances these written reports will be available to the committee and will be available for Governors who are not members of this committee.

Functions:

- In consultation with the Headteacher, to draft the first formal budget plan of the financial year
- To establish and maintain an up to date 3 year financial plan
- To consider a budget position statement including virement decisions at least termly and to report significant anomalies from the anticipated position to the Governing Board
- To ensure that the school operates within the Financial Regulations of the County Council
- To monitor expenditure of all voluntary funds kept on behalf of the Governing Board
- To annually review charges and remissions policies and expenses policies.
- To make decisions in respect of service agreements
- To make decisions on expenditure following recommendations from other committees
- To ensure, as far as is practical, that Health and Safety issues are appropriately prioritised
- To determine whether sufficient funds are available for pay increments as recommended by the Headteacher
- In the light of the Headteacher Performance Management Group's recommendations, to determine whether sufficient funds are available for increments
- To work with Headteacher by contributing to and monitoring the relevant sections of the SDP; monitoring and evaluating the H&S policy and by advising the Governing Board (GB), generally on matters relating to school premises.
- In particular, the committee will have the following specific annual tasks:
 - a) To present the GB with an annual planned maintenance, repair and replacement programme. (including school grounds.)
 - b) To monitor the effects of vandalism.
- c) To ensure that the school's statutory responsibilities relating to the security of the building, staff, pupils and visitors are met, in line with the school's H&S policy and related policies;
- d) To consider lettings policy matters and advise the GB on such matters.
- e) To consider any alterations and extensions to the building.
- f) To have an overview of the building's accessibility in line with the appropriate requirements.
- g) To review Health and Safety Premises report and recommendations in the Summer Term meeting.
- h) To review the Educational Visits policy and regularly review requests for visits. Refer residential visits request to Full Governing Board.

Disqualification –Any relevant person employed to work at the school other than as the Headteacher, when the subject for consideration is the pay or performance review of any person employed to work at the school

Minutes Of Meetings

These will be circulated by the Clerk to the Headteacher and Chair of the Committee for clearance.

Reporting Arrangements.

The Chair of the committee will report back to the termly meeting of the GB.

These terms of reference shall normally be reviewed at the committee's first meeting of the academic year

4. Charging Policy

MELLOR ST MARY CE PRIMARY SCHOOL CHARGING AND REMISSIONS POLICY (Updated February 2024)

INTRODUCTION

- Each Governing Body must establish and keep under review a charging and remissions policy that complies with statutory requirements and has regard to the Authority's policy statements on charging.
- No charges apply unless the governing body of the school or local authority has drawn up a charging policy giving details of the optional extras or board and lodging that they intend to charge for, and a remissions policy.
- A draft charging policy for schools is suggested in Appendix A, schools can adapt this to their own circumstances within any statutory requirements.

REGULATORY FRAMEWORK

- Sections 449-462 of the Education Act 1996 sets out the law on charging for school activities in schools maintained by local authorities in England.
- Academies are also required through their funding agreement to comply with the law on charging for school activities.
- There are also charging regulations for music tuition during the school day. (The Charges for Music Tuition (England) Regulations 2007) which came into force from 1 September 2007. Appendix B indicates specific guidance on these charging regulations.

KEY POINTS

- School governing bodies and local authorities, subject to the limited exceptions referred to in this advice, cannot charge for education provided during school hours (including the supply of any materials, books, instruments or other equipment).
- Schools must ensure that they inform parents on low incomes and in receipt of defined benefits of the support available to them when being asked for contributions towards the cost of school visits.

LINKS TO GOVERNMENT GUIDANCE: -

- [Charging for school activities \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)
- https://www.legislation.gov.uk/ukxi/2007/2239/pdfs/ukxiem_20072239_en.pdf
- [The Education \(Charges for Early Years Provision\) Regulations 2012 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukxi/2012/2239/pdfs/ukxiem_20122239_en.pdf)

Schools cannot charge for the following activities:

- Education provided wholly or mostly during school hours. This includes the supply of any materials, books, instruments, other equipment and also transport provided in school hours to carry pupils between the school and an activity;
- Education provided outside school hours if it is part of the National Curriculum, or part of a syllabus for a prescribed public examination which the pupil is being prepared for at the school, or part of religious education;
- Instrumental and vocal music tuition for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent / carer.
- 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 at the school (note: if a pupil fails, without good reason, to meet any examination requirement for a syllabus, the fee can be recovered from the pupil's parents)

The school may recover the full costs of the following activities but charges may not exceed actual cost:

- Any materials, books, instruments, or equipment, where the child's parent wishes him/her to own them;
- Optional extras (see below);
- Music and vocal tuition, in limited circumstances (see above);
- Certain early years provision (see the Education (Charges for Early Years Provision) Regulations 2012);
- Community facilities. (See S27 Education Act 2002).

Optional Extras

Charges can charge for some activities, often referred to as 'optional extras'. This includes:

- Education provided outside of school time that is not:
 - part of the national curriculum;
 - part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school;
 - part of 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 body have arranged for the pupil to be provided with education);
- Board and lodging for a pupil on a residential visit (subject to remission arrangements);
- Extended day services offered to pupils (for example breakfast clubs, after school clubs, tea and supervised homework sessions).

Can we ask for voluntary contributions from parents to activities where we have no power to charge?

Nothing in legislation prevents a school governing body from asking for voluntary contributions for the benefit of the school or any school activities. However, any requests for voluntary contributions are subject to the following conditions:

- Any children of parents who do not wish to contribute will not be treated any differently;
- Where there are insufficient contributions to make the activity viable then the activity will be cancelled. This should be made clear to parents from the outset.

All requests to parents for voluntary contributions must make it quite clear that the contributions would be voluntary and that there is no obligation to contribute.

Can we charge for educational visits?

Schools **cannot** charge for the following:

- 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, or part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school, or part of religious education;
- Supply teachers to cover for those teachers who are absent from school accompanying pupils on an educational visit.

Schools **can** charge for board and lodging and the charge must not exceed the actual cost.

When a school informs parents about a forthcoming visit, they should make it clear that parents receiving specified benefits, usually equating to pupils being eligible for free school meals (due to the receipt of specified benefits, not through the introduction of universal infant FSM) will not be charged for board and lodging.

CHARGING AND REMISSIONS POLICY

INTRODUCTION

The charging and remissions policy is subject to annual review to ensure compliance with statutory requirements.

CHARGING POLICY

Activities without charge

There will be no charge for the following activities:

- Education provided wholly or mostly during school hours. This includes the supply of any materials, books, instruments, other equipment and also transport provided in school hours to carry pupils between the school and an activity;
- Education provided outside school hours if it is part of the national curriculum, or part of a syllabus for a prescribed public examination which the pupil is being prepared for at the school, or part of religious education;
- Instrumental and vocal music tuition for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent / carer.
- Entry for a prescribed public examination including re-sits 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 at the school.

Voluntary Contributions

The school may ask for voluntary contributions towards the cost of school-time activities to assist with funding, subject to the following conditions:

- Any children of parents who do not wish to contribute will not be treated any differently;
- Where there are insufficient contributions to make the activity viable, or the school cannot fund it from some other source, then the activity will be cancelled.

All requests to parents for voluntary contributions will make it clear that the contributions are voluntary and that there is no obligation to contribute.

Chargeable Activities

The school may recover the full costs of the following activities but charges will not exceed actual cost:

- Any materials, books, instruments, or equipment, where the child's parent wishes him/her to own them;

- Optional extras (see below);
- Music and vocal tuition, in limited circumstances. (See Appendix B);
- Certain early years provision (see the education (charges for early years provision) regulations 2012);
- Community facilities. (See s27 education act 2002).

Optional Extras

Charges may be made for some activities which are detailed below:

- Education provided outside of school time that is not:
 - part of the national curriculum;
 - part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school;
 - part of 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 body have arranged for the pupil to be provided with education);
- Board and lodging for a pupil on a residential visit (subject to remission arrangements)
- Extended day services offered to pupils (for example breakfast club, after-school clubs, tea and supervised homework sessions where this is run under the responsibility of the governing body).

(Note: schools may wish to attach a schedule of current charges as an appendix to the policy)

In 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, this includes supply teachers engaged specifically to provide the optional extra; and

- 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 exceed the actual cost of providing the optional extra activity, divided equally by the number of pupils participating.

REMISSIONS POLICY

There will be no board and lodgings charges for pupils whose parents/carers are receiving specified benefits. This is subject to change but usually equates to pupils being eligible for free school meals.

Charges for other 'chargeable activities' may be fully or partially remitted. Where appropriate Governors approve the use of the delegated budget and other funding streams such as Pupil Premium to allow 'chargeable activities' to be fully or partly remitted.

Details of remission arrangements will be stipulated when parents are advised of charges for individual activities.

APPENDIX B

MUSIC TUITION

Link to Government guidance: -

https://www.legislation.gov.uk/ukxi/2007/2239/pdfs/ukxiem_20072239_en.pdf

Although the law states that, in general, all education provided during school hours must be free, instrumental and vocal music tuition is an exception to that rule.

The Charges for Music Tuition (England) Regulations 2007 set out the circumstances in which charges can be made for tuition in playing a musical instrument, including vocal tuition.

Charges may now be made for vocal or instrumental tuition provided either individually, or to groups of any size, 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 who provide the tuition.

The regulations make clear that charging may not be made if the teaching is either an essential part of the national curriculum, or is provided under the first access to the key stage 2 Instrumental and Vocal Tuition Programme. They also make clear that no charge may be made in respect of a pupil who is looked after by a local authority (within the meaning of section 22(1) of the Children Act 1989). [Children Act 1989 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukxi/2007/2239/pdfs/ukxiem_20072239_en.pdf)

Approved and Reviewed by the Governing Board – February 2024

Signed *N. Adams* , Chair of Resources

Signed *P. Skupski* , Chair of Governors

5. Lettings Policy

MELLOR ST MARY CE PRIMARY SCHOOL LETTINGS POLICY (Updated February 2024)

Introduction

The Governing Body should regard the school buildings and grounds as a community asset and should make every reasonable effort to enable them to be used as much as possible, although this situation may be reviewed in light of any potential health and Safety requirements e.g. during a Covid-19 outbreak. However, the overriding aim of the Governing Board should be to support the school in providing the best possible education for its pupils, and any lettings of the premises to outside organisations should be considered with this in mind.

The school's delegated budget (which is provided for the education of its pupils) should not be used to subsidise lettings by community or commercial organisations. Charges should be levied to meet the additional costs incurred by the school in respect of lettings of the premises. Within this framework, schools may charge some organisations more than cost and subsidise other users provided that overall charges for community use at least cover additional costs.

Definition of a Letting

A letting may be defined as *'any use of the school premises (buildings and grounds) by either a community group (such as a local music group or football team), or a commercial organisation (such as a local branch of 'Weight Watchers')*'. A letting must not interfere with the primary activity of the school, which is to provide a high standard of education for all its pupils.

Use of premises for activities such as staff meetings, parents' meetings, Governing Board meetings and extra-curricular activities of pupils supervised by school staff, fall within the corporate life of the school. Costs arising from these uses are therefore a legitimate charge against the school's delegated budget.

Lettings Policy

The Governing Board is responsible for adopting a lettings policy for the use of the school premises. This should be reviewed on an annual basis. Charges to be levied should include the following:

- Cost of services (heating and lighting);
- Cost of staffing (additional security, caretaking and cleaning) – including "on-costs";
- Cost of administration;
- Cost of "wear and tear";
- Cost of use of school equipment (if applicable);
- Profit element (if appropriate).

Where there are multiple lettings taking place at the same time, the costs for services and staffing may be shared between the organisations involved.

VAT

In general, the lettings of rooms for non-sporting activities is exempt of VAT, whereas sports lettings are subject to VAT (although there are exemptions under certain circumstances).

The VAT regulations for sports lettings are included in the lettings application form at Appendix B (para 5). Guidance can be found on the schools' Portal at:-

https://schoolsportal.lancsngfl.ac.uk/view_sp.asp?siteid=733&pageid=14399&e=e

For further advice on VAT relating to lettings, please contact the County Council's VAT Team (Tel. 01772 534778).

Insurance

The school must ensure that the Hirer has appropriate public liability insurance to cover all its legal liabilities for accidents resulting in injuries to persons (including all participants in the activity for which the premises are being hired), and/or loss of or damage to property, including the hired premises, arising out of the letting. The minimum limit for this insurance cover is £5 million. The hirer must produce the appropriate certificate of insurance cover before the letting can be confirmed.

Neither the school, nor the Local Authority, will be responsible for any injury to persons or damage to property arising out of the letting of the premises.

Management of Lettings

The Headteacher is responsible for the management of lettings, in accordance with the Governing Board's policy. Where appropriate, the Headteacher may delegate all or part of this responsibility to other members of staff e.g SBM, whilst still retaining overall responsibility for the lettings process.

The Administrative Process

Organisations seeking to hire the school premises should approach the Headteacher (*or other designated member of staff*), who will identify their requirements and clarify the facilities available. A lettings application form (Appendix B) should be completed at this stage.

Once a letting has been approved, a letter of confirmation should be sent to the hirer, setting out full details of the letting and enclosing a copy of the terms and conditions of the hire agreement. The person applying to hire the premises will be invoiced for the cost of the letting, in accordance with the Governing Board's current scale of charges. (*Schools may wish to seek payment in advance in order to reduce any possible bad debts*).

All lettings fees which are received by the school should be paid in to the school's budget in order to offset the costs of services, staffing etc (which are funded from the school's delegated budget). Income and expenditure associated with lettings should be regularly monitored to ensure that at least a "break even" situation is being achieved.

For long term lettings application forms should also be reconsidered on an annual basis.

LETTINGS POLICY

1. The Governing Board actively encourages community use of the school buildings. However, it reserves the right to refuse any lettings it may choose.
2. The hirer must be willing to meet with school officials and provide details of their aims and objectives.
3. The Governing Board will ensure that the school budget does not subsidise non-school activities and that all costs are recovered. Charges will be reviewed annually by the Governing Board.
4. Each hirer using the school will be required to nominate a contact person. Such a person is deemed to be in charge and able to investigate any difficulties which may arise.
5. The Governing Board will determine if a nominated person from school is required on site when the premises are being used. If not, a responsible person must be on call.
6. A Letting Application / Indemnity Form must be completed by all applicants. A signed copy of the application form, if approved by the school, will be returned to the hirer. For long term lettings application forms will be reviewed on an annual basis. +
7. No lettings will be approved giving the user exclusive possession. (note: this is a legal requirement, not to be confused with a sole letting)
8. Any hirer that uses the school must be adequately insured (with a minimum of £5m public liability insurance) and insurance documents must be attached to the application.
9. All hirers must comply with health and safety legislation.
10. The hirer is responsible for ensuring that DBS checks have been undertaken where appropriate.
11. Arrangements for the payment of each letting will be made in advance with the hirer concerned.
12. Smoking is not allowed on the premises in line with school policy.
13. Alcoholic Drinks –
 - a. An occasional licence must be obtained where appropriate. The Licensee is responsible for conduct of bar sales, etc.
 - b. No alcohol is to be stored or retained on the premises when pupils are in school.

Lettings Policy Approved and Reviewed by the Governing Board – February 2024

Signed *N. Adams* , Chair of Resources

Signed *P. Skupski* , Chair of Governors



Mellor St Mary CE Primary School

Believing, Learning and Sharing Together

Appendix B **USE OF SCHOOL PREMISES**
APPLICATION FORM NO:

Name of Organisation			
Name of Applicant			
Address			
Telephone			
Email			
Name and address of person to be billed if not the same as above			
Details of premises required			
Dates required	From:	To:	
Accommodation required	From	To	Time required
Classroom(s) Number required:			
Hall			
Kitchen			
Playground			
Field			
Carpark			
Please state any additional requirements			
Purpose for which premises required			
Do you have an up to date Safeguarding Policy and DBS Certificate	Yes	No	
If the letting is of a commercial nature, please supply details:			
Will the general public be admitted? (Please tick)	Yes	No	
Details of admissions charge			
Is copyright music to be performed?	Yes	No	
Will the use of a piano be required?	Yes	No	
Is alcohol to be served?	Yes	No	
Do you intend to use/bring into the premises any additional electrical equipment:	Yes	No	

3 VAT Regulations Relating to the use of Sports Facilities

Room hire alone is exempt. For example the local Brownies hiring the school hall or sports hall for a table top 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.

Cost of Hiring Mellor St Mary CE Primary School Premises are as follows:

Hall	£20 per 1 hour session
Classroom	£20 per 1 hour session
Combined rooms	Discount available on the number of rooms and hours if a regular weekly letting.
Holiday hours	£70 per day plus site supervisor costs if opening and locking up the premises
Discounted rate	£8 per session for daily wrap around care, local charity and Mellor church groups

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

Signed	
Organisation	
Date	

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

In consideration of the Governors and/or Lancashire County Council granting me/us the use of the aforementioned 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 Lancashire County Property Group and the Licensing Section of Lancashire 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.

I/We hereby undertake to provide at my/our own expense during the period hire of any swimming pool suitable and sufficient lifeguard personnel as based on the guidance of the Health and Safety Executive and as detailed in the "Instructions for the Use of Swimming Pools".

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).

Signed	
Designation	
Date	

SCHOOL USE ONLY



Mellor St Mary CE Primary School

Believing, Learning and Sharing Together

This application for the use of school premises is acceptable to us.	Yes	No
Options:		
The Governors have determined that this will be a free letting.	Yes	No
A chargeable letting at a cost of :	£ per hour/session plus VAT where applicable	
Lettings income will be collected by the school / by the Authority on our behalf.	School	LA
Signed		
Designation		
Date		

Signed: *J.Embley-Peery* (Head teacher)

Signed: *P.Skupski* (Chair of Governors)

6. Debt Management Policy

MELLOR ST MARY CE PRIMARY SCHOOL DEBT MANAGEMENT POLICY (Updated February 2024)

1.0 Introduction

- 1.1 Under the Scheme for Financing Schools in Lancashire, schools have the power to issue their own invoices and determine their own policy for debt recovery including the issue of reminders, authorisation for write-off of debt etc.
- 1.2 There are three options available to schools relating to raising bills on debtors. These are:
- ◆ Schools may use their FMS accounts receivable module to raise their own bills. Any school requiring training should contact Lancashire Education Digital Services (LEDS).
 - ◆ Schools may raise bills locally by using alternative computerised/manual systems. If a school elects to set up their own system, they need to be aware of the key controls which need to be established with any system of debt management. These are described in paragraph 2 below.
 - ◆ Schools may [request the Business Support Team to raise bills on their behalf](#).
- 1.3 Where the value of goods and services is relatively small, payment should be obtained as and when the goods or services are provided wherever possible. This will help to minimise administrative costs and prevent default on debts.
- 1.4 Schools should have a Debt Management Policy agreed by the Governors for the management of any debt. A draft policy is included at Appendix B with suggested amounts and time periods for follow up. Schools can determine their own policy to suit their own particular circumstances.

2.0 Debt Management - Key Controls

- 2.1 The following key controls need to be established within any system of debt management:

The amounts due are correctly calculated

- charges are in accordance with the charging policy of the governing body which should be reviewed annually

- source documents are in sufficient detail to enable the correct charge to be levied
- VAT is charged where appropriate by raising a VAT invoice (VAT Guidance can be found at https://schoolportal.lancsngfl.ac.uk/view_sp.asp?siteid=733&pageid=1006&e=e)

There is a clear link between source document and bill

- bills are cross-referenced to source document which records bill number and date. This should prevent duplication of bills.
- all source documents relating to the debtor and associated debt are retained.
- under the Limitation Act 1980 no legal recovery action can take place six years after the date of the debt became known to the claimant. For practical purposes this is regarded as six years from the date of the invoice. Schools should therefore retain all documentation relating to the debtor for six years from the date of the invoice.

Prompt and effective recovery action is taken for all unpaid bills

- reminders are issued in accordance with the policy of the governing body and any action taken is noted.

NB: For any bills raised on behalf of schools by the Authority (<https://schoolportal.lancsngfl.ac.uk/corporate/web/viewdoc.asp?id=116577>), the Authority's Debt Management Policy is applied. This is currently:

Individual debtors

- debtors are expected to pay invoices immediately
- first reminder is issued after 21 days
- final reminder is issued after a further 14 days
- a follow up call to the debtor is made by the Income and Debt Management Team prior to consideration of referral for legal action.

Other debtors e.g. commercial, groups.

- debtors are expected to pay invoices immediately
- final reminder is issued after 28 days

- a follow up call to the debtor is made by the Income and Debt Management Team prior to consideration of referral for legal action.

Payments received from debtors are properly accounted for

- wherever possible there should be adequate separation of duties, ie the person raising the bill and collecting and receipting the income should be different
- all payments relating to bills raised should be acknowledged by the prompt issue of an official receipt
- the school records/copy bill should be noted with the date and receipt number relating to the payment

The issue, amendment, cancellation or write-off of bills are properly controlled

- bills are raised promptly, pre-numbered sequentially and dated
- any VAT invoice must include Lancashire County Council's VAT registration number (GB 155 7121 74)
- bills should require cheques to be made payable to Lancashire County Council (or for bank account schools the school bank account)
- a control record of all bills is maintained
- school records/copy bills are retained for all bills raised
- invoices must only be cancelled (in part or fully) when the original invoice is subsequently found to be incorrect or should not have been raised. Cancellations should not be made to invoices due to the debt not being recovered. In these instances, debt should be written off subject to appropriate approval.
- copies of any cancelled bills are retained on file and authorised in writing by a nominated person
- all write-off of bills after appropriate reminders/recovery action has been taken is properly authorised in accordance with policy approved by the governing body and recorded in the school records/on the copy bill
- all income received is banked promptly and bill number(s) recorded on payment into bank books.

APPENDIX A DEBT MANAGEMENT POLICY

1.0 INTRODUCTION

- 1.1 The Governing Body is responsible for ensuring that procedures are in place for the recovery of any outstanding debt.
- 1.2 This policy sets out procedures for debt recovery and for the write-off of any debt which is deemed to be irrecoverable.

2.0 POLICY

- 2.1 Payment should be obtained as and when goods and services are provided wherever possible; in particular where the value of the goods and services is relatively small, i.e. less than £100.
- 2.2 Where payment is not received at the time when the goods or services are delivered an invoice must be raised as soon as possible but normally within 10 working days after a debt becomes due.
- 2.3 Invoices should require immediate payment.
- 2.4 Final reminders should be issued if no payment is received within 28 days. The final reminder should make it clear that legal action will be considered if payment is not received within a further 14 days.
- 2.5 At each Governing Body/Finance Committee meeting, the headteacher is required to inform the governors of any debt which is still outstanding after the 14-day period following the final reminder together with any proposed action. This may be a referral to a debt collection agency, to solicitors for legal action or to write-off the debt if there is no realistic prospect of debt recovery being successful or if further action is not cost-effective.
- 2.6 Outstanding debt of up to £200 may be written-off by the headteacher provided that the appropriate follow-up action outlined above has been taken and the details of the debtor, amount of write-off and reason for no further action being taken is reported to the Finance Committee for information at their next meeting.
- 2.7 Write-off of outstanding debt in excess of £200 must be approved by the Finance Committee following submission of details of the debt by the headteacher together with reasons for no further action being taken.

Approved and Reviewed by the Governing Board – February 2024

Signed _____ *N. Adams* _____, Chair of Resources

Signed _____ *P. Skupski* _____, Chair of Governors

7. Disposal of Assets Policy

MELLOR ST MARY CE PRIMARY SCHOOL DISPOSAL OF ASSETS POLICY (Updated February 2024)

Governing Bodies need to ensure that adequate arrangements are made for the security of buildings and for the control of stocks and equipment.

It is recommended that:

1. A permanent record is maintained in school of all 'stock' items

These will include computer equipment, audio/visual equipment, musical instruments, cleaning or handicrafts equipment or any other 'desirable' items which the school may possess.

There is no need for the school to record furniture, although it may do so if it wishes. The school stock record may be manual or computer-based using for example the SIMS Equipment module.

2. The stock report is updated regularly

Items should be entered into the stock record as soon as possible after their receipt or disposal by the school, or their loss through theft or damage. To facilitate this, it is useful to nominate a person to be responsible for the custody and control of stock items; in a larger school there may be several staff responsible for items held in each faculty area. The date of additions or disposals should be recorded in the stock record.

3. Items are clearly identified in the stock record

There should be sufficient detail in the stock record to allow individual items to be identified. To assist this process, serial numbers, in addition to make and model numbers, should be recorded. Schools may wish to enhance control by the marking of reference numbers on each item, which could then be recorded in the stock record.

4. Regular stock checks are undertaken

Physical checks of equipment and stores against relevant records should be undertaken at least annually by a person not responsible for their custody and control.

The number of items in stock should be verified and the stock record signed and dated by the checking officer. Larger schools may wish to stagger the stock checking process to prevent all faculties being checked at the same time.

5. Discrepancies are reported to the Governors

Governors should be informed of discrepancies between the actual and recorded stock where the value exceeds (£200).

6. There is a clear policy for the disposal of assets

Governors should ensure that assets purchased by the school are disposed of in an appropriate manner. A policy should be drafted setting out who has authority to declare items to be obsolete, surplus, or damaged beyond repair, and the means of disposal.

Where items are to be sold, Governors should be aware of their responsibility to follow local authority Standing Orders relating to contracts for sales but at all times should seek to achieve the best price for the items being sold. Where Governors choose not to accept the highest offer, their reasons for not doing so should be recorded and retained at the school. When disposing of equipment, it is important to be aware of information assurance responsibilities, i.e. ensuring that any data is wiped from any IT, documents are cleared from furniture draws etc.

7. There is separation of duties in the control of assets and disposal of assets

The same person should not be responsible for the custody and control of assets and the disposal and receipt of income for assets. Where payment is received at the school, a receipt showing the VAT element, if appropriate, should be issued to the purchaser, and the income banked to the school budget. The school will receive the net income in their delegated budget.

8. Delegation to school staff of Governors responsibilities is clearly recorded and approved

Where Governors choose to delegate their responsibilities for controlling assets to school staff, the extent of delegation should be clearly shown in the approved Internal Financial Regulations of the school. Further delegation to teaching or administrative staff should be recorded and staff made aware of their responsibilities.

Appendix B Disposal of Assets Policy

INTRODUCTION

- 1.1 The Governing Body is responsible for ensuring that assets purchased by the school are disposed of in an appropriate manner.
- 1.2 This policy sets out a framework to identify who has the authority to declare items to be obsolete, surplus or damaged beyond repair, and to determine the means of disposal.

2.0 POLICY

- 2.1 Any item which is obsolete or damaged beyond repair and is not appropriate for sale may be written off by the Headteacher, but must be reported to the Governing Body at the next meeting for information.
- 2.2 Any item which is surplus to the school's requirements and has a saleable value may be sold by the most appropriate means to achieve the best possible price.
- 2.3 The Headteacher may arrange for the sale of items of estimated value up to £2,500. The sale of these items must be reported to the Governing Body at the next meeting.
- 2.4 The means of disposal of items with an estimated value of £2,500 or more shall be determined by the Governing Body.
- 2.5 All income received must be paid into the school budget and VAT identified where appropriate.
- 2.6 The disposal of an item of equipment must be recorded in the school's inventory together with the date of disposal, and the amount of sales proceeds if appropriate. The date of the Governing Body meeting when the disposal was reported/approved must also be recorded.

Use of Ebay

As the risk of using Ebay sits with the School it is up to individual schools to weight up the risks and benefits and then make an informed decision on whether to proceed with the use of Ebay. This is a guide only and if Schools are going to make use of Ebay it is for each school to determine its own procedures for use and to be mindful of the potential risks involved.

A comprehensive record should be maintained of all items sold to support the information held on Ebay. This could be in the form of a spreadsheet which clearly documents all income and expenditure in date order. All invoices and receipts should be retained to support these records. Evidence should be printed from Ebay as it is unclear how long these records are retained.

Each transaction should have a clear audit trail and the documents will have to be retained in line with the document retention guidelines.

- a) In order to sell an item a user name and associated details need to be registered, ie:
 - a user name;
 - name and address of registered user;
 - contact details, telephone number and email address;
 - bank account, credit card details or a Paypal account in order to charge the user with fees for selling.
 For non-bank account schools this obviously causes problems as it will probably have to be a named individual.
- b) Even though a school might have an unofficial school fund bank account this should not be used as the income is most likely to be official income.
- c) Fees are due for listing the item and also from a percentage of the final selling price. The amount of fees charged for listing an item is dependent on the starting price. The higher the starting price the higher the fees.
- d) Consider starting everything at a low starting price, as this may attract the most interest. **Unless there is an absolute minimum amount required for a particular item.**
- e) If items are to be posted or collected by courier, ensure the postage charges on the listing cover the actual costs.
- f) If large items (eg furniture) are listed, perhaps consider the need to stipulate that items can only be collected in school time. This may create its own problems with bidders not honouring the winning bid and not turning up.
- g) Problems may be experienced with buyers complaining about damaged or faulty goods. Consider having a policy of no refunds or a no returns policy or be prepared to accept returns with the obvious hassle this brings.
- h) Inevitably, queries will be received from prospective bidders. Need to ensure someone is available to monitor emails and answer the questions.

The points above are merely intended to highlight the potential problems and pitfalls from using ebay by schools. It is for individual schools to decide whether ebay is used and how, bearing in mind the need for accountability and transparency. Given the issues above, it is anticipated that if schools do go ahead then responsibility for selling, paying fees, accounting for the income and for

answering queries or problems will rest with one individual and not the school. However, there are obvious control issues with this, not least accounting for the income.

If schools do go ahead then comprehensive records and robust procedures need to be put in place to account for all items sold this way. This needs to be formally approved by governors.

Approved and Reviewed by the Governing Board – February 2024

Signed _____ *N. Adams* _____, Chair of Resources

Signed _____ *P. Skupski* _____, Chair of Governors

8. Whistleblowing Policy

WHISTLEBLOWING POLICY FOR ALL STAFF IN DELEGATED SCHOOLS (November 2023)

1. Introduction

- 1.1 The Governing Body is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, we expect employees, and others that we deal with, who have serious concerns about any aspect of the school's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.
- 1.2 Under this Whistleblowing Policy you can raise such concerns without fear of victimisation, subsequent discrimination or disadvantage. Any employee who raises a concern is protected by the Public Interest Disclosure Act 1998, part of which was updated by the Enterprise and Regulatory Reform Act 2013. The Policy is intended to encourage and enable employees to raise serious concerns within the school or the council rather than overlooking a problem or 'blowing the whistle' outside.
- 1.3 Employees are often the first to realise that there may be something seriously wrong within the school/council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues, the school or to the council. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 1.4 The policy applies to all employees and applies equally to those designated as casual, temporary or agency workers and authorised volunteers, those on work experience and governors. It also applies to contractors working for the school or the council on the school's premises e.g. agency staff, builders, drivers, and covers suppliers and those providing services under a contract with the school in their own premises. Members of the public should raise concerns relating to any aspect of school business under the school's Complaints Procedure.
- 1.5 This policy is in addition to the schools/council's complaints procedures and other statutory reporting procedures, including safeguarding procedures. Employees should be made aware of the existence of these procedures.
- 1.6 This policy has been discussed with the recognised trade unions/professional associations and the Diocesan Authorities and has their support.

2. Aims and scope of this policy

- 2.1 This policy aims to:
 - encourage you to feel confident in raising serious concerns and to question and act upon concerns about practice;

- provide avenues for you to raise those concerns and receive feedback on any action taken;
- ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied; and
- reassure you that you will be protected from possible reprisals or victimisation if you have a reasonable belief that you have made any disclosure which is in the public interest.

2.2 There are existing procedures in place to enable you to lodge a grievance or complaint relating to your own employment. The Whistleblowing Policy is intended to cover major concerns that fall outside the scope of other procedures.

These include:

- conduct which is an offence or a breach of law;
- failure to comply with a legal obligation;
- disclosures related to miscarriages of justice;
- racial, sexual, disability or other discrimination where other procedures, such as the school's Bullying and Harassment Procedure, do not apply;
- health and safety risks, including risks to the public/pupils as well as other employees;
- damage to the environment;
- the unauthorised use of public funds;
- possible fraud, bribery and corruption, including but not limited to, theft of property, financial irregularities, misuse of property and school systems, nepotism, conflicts of interest, or supplier kickbacks;
- sexual or physical abuse of pupil. Disclosures of this nature must always be made and dealt with under the school's safeguarding procedures;
- other unethical conduct; and
- actions which are unprofessional or inappropriate or conflict with a general understanding of what is right and wrong.

Note: There is a requirement under the Scheme for Financing Schools in Lancashire for the Governing Body to notify the council's Internal Audit Service immediately of all (actual or suspected) financial or accounting irregularities. This requirement is not superseded by this Whistleblowing Policy and the Governing Body will need to act accordingly if a financial issue is raised.

2.3 Thus, any serious concerns that you have about any aspect of service provision or the conduct of school staff, governors, officers/members of the council or others acting on behalf of the school can be reported under the Whistleblowing Policy. This may be about something that

- makes you feel uncomfortable in terms of known standards, your experience or the standards you believe the governors and the school subscribe to;
- is against the school's policies, procedures or School Governance Regulations 2013;
- falls below established standards of practice; or
- amounts to improper conduct.

2.4 This policy does not replace the school or the council's complaints procedures.

3. Key principles

- 3.1 The school is committed to good practice and high standards and wants to be supportive of all its employees.
- 3.2 The school recognises that the decision to report a concern can be a difficult one to make. If what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer and to those for whom you are providing a service.
- 3.3 The Governing Body will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect you when you raise a concern which is in the public interest. Any member of staff who harasses or victimises a whistleblower may not only be personally liable but will be subject to disciplinary action.
- 3.4 All disclosures will be treated seriously and will be reviewed in accordance with the Public Interest Disclosure Act 1998 (PIDA). As a member of the school's staff or a worker at the school, you have statutory protection against victimisation and dismissal under the PIDA if you speak out genuinely against corruption and malpractice at work, if the reason for the victimisation or dismissal is because you have made a disclosure which is protected under PIDA.
- 3.5 "Malpractice" includes any kind of improper practice or conduct which falls short of what is reasonably expected whether it relates to a positive act or omission and includes any form of harassment. The school will not tolerate harassment or victimisation.
- 3.6 It is essential for all concerned that disclosures of wrongdoing or irregularity are dealt with properly, quickly and discreetly. This is in the interests of the school, its employees, any persons who are the subject of such allegations, as well as the person making the disclosure.
- 3.7 Investigations into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy proceedings that are already taking place.

4. Confidentiality

- 4.1 All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. It must be appreciated that the investigation process may reveal the source of the information and you may need to come forward as a witness and provide a statement as part of the evidence.
- 4.2 It may be possible to establish the truth about allegations from another independent source and the school will seek to do this where possible.
- 4.3 The school expects all organisations that deal with us and who have serious concerns about any aspect of the school's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.

5. Anonymous allegations

- 5.1 This policy encourages you to put your name to your allegation whenever possible.
- 5.2 Where an individual chooses to report their concerns anonymously, such anonymity will be respected. However, our ability to investigate anonymous complaints can be hampered by not being able to further explore issues or obtain evidence during the investigative process. Furthermore, if we do not know who has provided the information, it is not possible to either reassure or protect you.
- 5.3 Concerns expressed anonymously may be less powerful and will only be considered at the discretion of the school. In exercising such discretion, the following factors may need to be taken into account:
- the seriousness of the issues raised;
 - the credibility of the concern; and
 - the likelihood of confirming the allegation from attributable sources.
- 5.4 If the allegation suggests criminal activity and the case warrants police assistance, the identity of the person reporting the details may be important at a later date if criminal proceedings are to be pursued effectively. Identification is therefore preferred and will assist the investigation.

6. Untrue allegations

- 6.1 If you make an allegation which you believe is in the public interest but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously, or for personal gain, disciplinary action may be taken against you if you are a school employee.
- 6.2 If you are a School Governor, you may breach the Code of Conduct for School Governing Bodies. If you are a contractor or partner, such allegations may put you in breach of your contractual responsibilities to the school.
- 6.3 Malicious or vexatious allegations include those that are trivial and do not have substance and are made persistently to cause trouble.

7. How to raise a concern

- 7.1 In raising a concern, you should provide the following information:
- the background and history of the concern (giving relevant dates);
 - the reason why you are particularly concerned about the situation;
 - the name(s) of any colleagues/employees who you consider are directly involved; and
 - the name(s) of any colleagues/employees who you believe may be able to help provide further information.
- 7.2 Concerns should normally be raised with a designated senior member of staff e.g. Headteacher/Chair of Governors. This depends, however, on the seriousness and sensitivity

of the issues involved and who is suspected of the malpractice. For example, if you believe that senior management of the school is involved you may wish to approach a senior officer of the council. If you believe officers of the council generally are involved, you should approach the council's Director of Corporate Services (in the role of monitoring officer) or in the case of a financial issue, the council's Internal Audit Service.

- 7.3 Staff in Voluntary Aided Schools may wish to approach a Diocesan Authority Officer. If it is believed that officers of the Diocesan/Church Authorities are involved, an approach might be made directly to the Bishop.
- 7.4 If however, you feel that you still want to raise your concerns with the council, there are a number of options to choose from. Concerns may be raised verbally to the whistleblowing telephone line, by email, by an on-line referral form or in writing.
- 7.5 To make a confidential telephone call please ring the dedicated whistleblowing number **01772 532500**, where you will be requested to press 1 for financial matters (directed to the Internal Audit Service) and 2 if it relates to any other concern (directed to Human Resources).
- 7.6 Financial matters include the following:
- theft of property including assets and cash;
 - financial irregularities including those affecting cash, stores, property, remuneration or allowances;
 - fraud;
 - misuse of school property, vehicles or equipment;
 - misuse of school systems;
 - nepotism;
 - conflicts of interest giving rise to fraud, bribery or corruption;
 - supplier kickbacks.
- 7.7 An officer will answer your call and if the officer is unavailable, there will be an opportunity to leave a voicemail message. An officer will return your call if you so wish but please remember to leave a telephone number in your message.
- 7.8 If you prefer to use email there are two dedicated email addresses:
- For financial concerns – internalauditinvestigations@lancashire.gov.uk
 - For any other concern - WhistleblowingComplaints@lancashire.gov.uk
- 7.9 An on-line referral form is available which contains two options; one for financial concerns and one for any other concern. The form can be accessed by following this link [Whistleblowing Referral Form](#).
- 7.10 Concerns can also be made in writing and correspondence should be sent:
- For financial concerns to – Head of Service Internal Audit, Internal Audit Service, Finance Directorate, Lancashire County Council, County Hall, Preston, PR1 0LD.

- For any other concern to – Head of Service Human Resources, Human Resources Service Centre, Corporate Services Directorate, Lancashire County Council, County Hall, Preston, PR1 0LD.

7.11 Alternatively, you may contact a representative of the Schools Human Resources Team:

- Jeanette Whitham, Head of Schools HR Team - 01772 530436
- Steve Lewis, Senior HR Manager 01772 531776
(Districts 1 & 2 – Lancaster & Morecambe and Wyre)
- Claire Neville, Senior HR Manager - 01772 530435
(Districts 4 & 6 – Fylde and Preston)
- Vic Welch, Senior HR Manager - 01772 531814
(Districts 7 and 8 - South Ribble and West Lancashire)
- Andy Cooper, Senior HR Manager – 01772 535781
(Districts 9 and 11 – Chorley and Hyndburn)
- Karen Tracey, Senior HR Manager - 01772 535175
(Districts 12, 13, 14 - Burnley, Pendle, Rossendale)

7.12 The earlier you express the concern, the easier it is for action to be taken.

7.13 Although you are not expected to prove beyond doubt the truth of an allegation, you will need to demonstrate to the person contacted that there are reasonable grounds for your concern.

7.14 You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter as a collective concern if there are two (or more) of you who have had the same experience or concerns.

7.15 You may invite a fellow worker, a trade union representative or an official employed by a trade union to be present during any meetings or interviews in connection with the concerns you have raised.

7.16 If you believe that you have to take the matter externally, possible contacts are listed at Section 10 of this policy.

8. How the Governing Body/council will respond

8.1 The Governing Body/council will provide a response to your concerns. If you confirm your wish to raise the concerns formally under this policy, a responsible person will be designated by the school management, where appropriate, or by the management of the council, to coordinate the response to the concerns you have raised, in consultation with the Director of Corporate Services or the Internal Audit Service as necessary. The responsible person will respond to you in accordance with paragraph 8.6 below and where the responsible person is

outside the management of the school, s/he will notify the council's Director of Corporate Services for registration, monitoring and annual reporting purposes.

8.2 Where appropriate, the matters raised may:

- be investigated by school/council management, internal audit, or through the disciplinary procedure;
- be referred to the police;
- be referred to the external auditor; or
- form the subject of an independent inquiry.

8.3 In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Such testing out of your concerns is not the same as either accepting or rejecting them. The overriding principle which school management/the council will have in mind is the public interest.

8.4 Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.

8.5 Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.

8.6 Within ten working days of a concern being raised, the responsible person will write to you to:

- acknowledge that the concern has been received;
- indicate how it is proposed to deal with the matter;
- provide an estimate of how long it will take to provide a final response;
- inform you whether any initial enquiries have been made;
- supply you with information on staff support mechanisms (where appropriate); and
- inform you whether further investigations will take place and if not, why not.

8.7 The amount of contact between those considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary further information will be sought from you.

8.8 Where any meeting is arranged under this policy, away from school premises if you so wish, you can be accompanied by a trade union or professional association representative or work colleague.

8.9 The Governing Body will take steps to minimise any difficulties which you may experience as a result of raising a concern. For example, if you are required to give evidence in criminal or disciplinary proceedings, arrangements will be made for you to receive appropriate advice about the procedure.

8.10 It is accepted that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, you will be informed of the outcome of any investigation.

9. The Responsible Officer

- 9.1 The Headteacher has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally within the school, and should maintain a record of concerns raised and the outcome to report as necessary to the Governing Body.
- 9.2 The council's Director of Corporate Services has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally outside the management of the school and will maintain appropriate records of concerns raised and report as necessary to the council.

10. How the matter can be taken further

- 10.1 This policy is intended to provide you with an avenue within the School/council to raise concerns. The Governing Body hopes you will be satisfied with any action taken. If you are not, and if you feel it is right to take the matter outside the School/council, you may wish to contact your trade union/professional association or one of the following possible contact points:

External Auditor	<input checked="" type="checkbox"/> Grant Thornton LLP 4 Hardman Square Spinningfields Manchester M3 3EB ☎ 0161 953 6900 Website: https://www.grantthornton.co.uk/en/office-locations/?location=manchester
Public Concern at Work	<input checked="" type="checkbox"/> Public Concern at Work CAN Mezzanine 7-14 Great Dover Street London SE1 4YR ☎ 020 7404 6609 Email: whistle@pcaw.org.uk Website: http://www.pcaw.org.uk/
Lancashire Constabulary	<input checked="" type="checkbox"/> Lancashire Constabulary Headquarters PO Box 77 Hutton Preston PR4 5SB ☎ 101 Website: https://www.lancashire.police.uk/
Action Fraud	☎: 0300 123 2040 Website: https://www.actionfraud.police.uk/
HM Customs and Excise	<input checked="" type="checkbox"/> HMRC Fraud Hotline Cardiff CF14 5ZN ☎: 0800 788 887 Website: https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-excise-and-vat-fraud-reporting
The Information	<input checked="" type="checkbox"/> The Office of the Information Commissioner

Commissioner	Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF ☎ 0303 123 1113 Website: https://ico.org.uk/
The Environment Agency	✉ National Customer Contact Centre PO Box 544 Rotherham S60 1BY ☎ 03708 506 506 Email: enquiries@environment-agency.gov.uk Website: https://www.gov.uk/government/organisations/environment-agency
Health and Safety Executive	✉ Health & Safety Executive Redgrave Court Merton Road Bootle Merseyside L20 7HS ☎ 0300 003 1747 Website: http://www.hse.gov.uk/contact/index.htm

10.2 If you do take the matter outside the School/council, you should ensure that you do not disclose confidential information that falls outside the scope of the complaint. You should check with the relevant contact point about that.

REVIEW Date:

This policy is reviewed on an annual basis or inline Lancashire County Council updates whichever may come first.

Signed: *J.Embley-Peers* (Head teacher)

Signed: *P Skupski* (Chair of Governors)

Originally created : May 2023 Approved: November 2023

Updated: November 2024

Reviewed by: Curriculum Committee

Section B

FINANCIAL PROCEDURES

SFVS requirements		Date Approved	Renewal Date
1	Financial Management Systems	February 2024	February 2025
2	Income	February 2024	February 2025
3	Payroll	February 2024	February 2025
4	Purchasing Arrangements	February 2024	February 2025
5	School Bank Accounts	February 2024	February 2025
6	Imprest Account (Petty Cash)	February 2024	February 2025
7	Taxation	February 2024	February 2025
8	Unofficial School Funds	February 2024	February 2025
9	School Assets - Inventory	February 2024	February 2025

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 Board for approval.	Headteacher
Accurate costing of budget options to include spending priorities and the effect of pay and price increases.	Headteacher & Budget Holders (Subject Leaders)
Recording and fixing of approved school budget on SIMS to provide audit trail.	LA Finance Officer
Submission of budget return to LA within specified timescale.	Headteacher/Office Manager
Establishment of appropriate cost centres on SIMS to enable effective budget monitoring.	Headteacher /Office Manager/ LA Finance Officer
Production of monitoring information to budget holders on a regular basis.	Headteacher
Preparation of budget monitoring reports for Finance Committee/Governing Board on a termly basis.	LA Finance Officer
Recording of all budget virements on SIMS and submission of virements for approval of Governing Board/Finance Committee in accordance with internal financial regulations.	LA Finance Officer & Headteacher
Maintaining up-to-date records on SIMS of total resources available to school ensuring that it is consistent with LA notifications (budget share, Standards Funds, contingency etc).	Office Manager & LA Finance Officer
Entering all expenditure and income onto SIMS promptly to enable day to day monitoring of expenditure.	Office Manager & LA Finance Officer
Reconciliation of all expenditure and income on SIMS to the central accounting system on a monthly basis and the investigation of any discrepancies.	LA Finance Officer
Ensuring that 'acceptable use policies' are in place.	Headteacher
Management of user IDs and regular updating of passwords for all ICT users.	Office Manager
Appropriate back-up of ICT systems including off-site copies.	BT Lancashire/Westfield Centre (Remote Back up)

Preparation of Statement of Internal Control (SIC) for approval by Governing Board and submission of SIC to Authority.	Headteacher
Maintenance of register of business interest ensuring that it is regularly reviewed and updated.	Headteacher
Review of level of balances and assigned reserves and reporting to Governing Board.	Headteacher & LA Finance Officer
Comparison of financial information with similar schools using DfE benchmarking website and reporting to Governing Board on conclusions and any recommended action.	Headteacher/ Office Manager
Preparation of Best Value Statement for approval of Governing Board.	Headteacher

Guidance Documents:

Internal Financial Regulations Guidance	Section C / 4
SIMS Finance 6 Guidance	Section C / 10
Statement of Internal Control Guidance	www.fmsis.info/uploads/R15.doc
Register of Business Interest Guidance	Section C / 6
Reserves and Balances Guidance	Section C / 7
Best Value Statement Guidance	http://www.dfes.gov.uk/valueformoney/docs/VFM_Document_32.pdf
Financial Benchmarking Guidance	

SCHOOL INCOME

Procedure	Responsibility
<ul style="list-style-type: none"> Determine and review charging policy on an annual basis for submission to Governing Board for approval. 	Headteacher & Finance Committee
<ul style="list-style-type: none"> Record income in SIMS Finance promptly on receipt. 	LA Finance Officer
<ul style="list-style-type: none"> Raise bills and issue reminders in accordance with school's debt management policy. 	Office Manager
<ul style="list-style-type: none"> Issue official, pre-numbered receipts for income collected. 	Office Manager
<ul style="list-style-type: none"> Ensure that income is securely held prior to banking. 	Office Manager
<ul style="list-style-type: none"> Bank all income promptly. 	Office Manager
<ul style="list-style-type: none"> Complete bank paying-in slips including identification of split between cash/cheques and identification of cheque payees. 	Office Manager
<ul style="list-style-type: none"> Determine and review debt recovery policy for submission to Governing Board/Finance Committee for approval. 	Headteacher
<ul style="list-style-type: none"> Determine and review lettings policy for submission to Governing Board/Finance Committee for approval. 	Headteacher
<ul style="list-style-type: none"> Undertake administration of lettings including receipt of letting application forms and indemnity agreements together with copies of public liability insurance where appropriate. 	Office Manager
<ul style="list-style-type: none"> Empty machines which take money (state details eg vending machines), including counting of cash and signing of appropriate records (two persons required). 	N/A

Guidance Documents:

Lettings Guidance
Debt Management Policy Guidance

Section C / 5
Section C / 2

PAYROLL

Procedure	Responsibility
Review of school pay policy for approval of Governing Board on an annual basis.	Headteacher
Authorisation of appointments and terminations.	Headteacher
Authorisation of changes in rates of pay.	Headteacher & Governors
Authorisation of timesheets and overtime claims.	Headteacher
Maintenance of all payroll, personnel and associated records including control over access.	Office Manager & Headteacher
Checking of payroll transactions on the accounting system to ensure that all staff are chargeable to the school and are being paid at the correct rate.	LA Finance Officer & Headteacher
Payment of all salaries by due date. (Schools undertaking own payroll administration).	N/A
Actioning all appropriate deductions from salary including income tax, national insurance contributions, superannuation contributions, union subscription and other agreed payments. (Schools undertaking own payroll administration).	N/A
Review of staffing structure for presentation to Governing Board.	Headteacher

Guidance Documents:

PURCHASING ARRANGEMENTS

Procedure	Responsibility
Authorisation of orders (authorised signatories).	Headteacher
Certification of invoices for payment (authorised signatories).	Headteacher
Seeking prior approval of Governing Board where expenditure is above the limit specified in the internal financial regulations.	Headteacher
Ensuring that all purchases comply with Standing Orders; in particular, seeking written quotes and tenders where appropriate and retaining these as evidence for audit purposes.	Headteacher
Raising a commitment for the estimated cost of all orders against the budget allocation.	Office Manager
Checking goods and services received are in accordance with order.	Office Manager

Guidance Documents:

School Standing Orders/Guidance

Section C / 9

Internal Financial Regulations Guidance

Section C / 4

TAXATION

Procedure	Responsibility
Ensuring that only legitimate VAT invoices (showing VAT registration number) are paid for VATable goods and services.	Office Manager
Raising of VAT invoices for all VATable income to school.	N/A
Correctly coding all VAT on income and expenditure.	Office Manager
Correct completion and submission of all Construction Industry Scheme (CIS) returns to Revenue and Customs by due date (bank account schools) .	N/A
Deduction of income tax from all sub-contractors with no tax exemption certificate and payment of these deductions to Revenue and Customs (bank account schools) .	N/A
Deduction of income tax for all employees and payment of these deductions to Revenue and Customs (schools operating own payroll system) .	N/A

Guidance Documents:

VAT Guidance

Section C /12

UNOFFICIAL SCHOOL FUNDS

Procedure	Responsibility
Appointment of treasurer and auditor	Governors
Administration of accounts including:	Office Manager
<ul style="list-style-type: none"> • maintenance of cash book and supporting documentation eg receipts, records of income collected; 	Office Manager
<ul style="list-style-type: none"> • banking of income; 	Office Manager
<ul style="list-style-type: none"> • reconciliation to bank account on a monthly basis; 	Office Manager
<ul style="list-style-type: none"> • VAT registration if above VAT registration limits. 	Office Manager
Signing of cheques (authorised signatories)	Head, and Deputy HT
Ensuring that final accounts are prepared, audited, presented to the Governing Board for approval and submitted to LA.	Office Manager

Useful Information

List of unofficial funds : Mellor St Mary CE Primary Fund A/C

Treasurer School Business Manager _____

Auditor Matt Taylor _____

Bank account Lloyds _____

Guidance Documents:

Unofficial School Funds Guidance

Section C / 11

SCHOOL ASSETS - INVENTORY

Procedure	Responsibility
<ul style="list-style-type: none"> Maintain a permanent stock record for all portable and desirable items using (<i>state method used eg. manual stock book, SIMS Equipment Register</i>). 	Office Manager
<ul style="list-style-type: none"> Ensure that the stock record is updated regularly for all new items/disposals including clear identification of make, model and serial numbers (if appropriate). 	Office Manager
<ul style="list-style-type: none"> Security mark all appropriate items. 	Site Supervisor
<ul style="list-style-type: none"> Undertake a regular stock check (at least annually) of items included in inventory and record that a check has been carried out. 	Office Manager
<ul style="list-style-type: none"> Report any significant discrepancies between actual and recorded stock to governors. 	Headteacher
<ul style="list-style-type: none"> Establish / review policy for the disposal of assets including the authority to declare items to be obsolete, surplus or damaged beyond repair. 	Headteacher
<ul style="list-style-type: none"> Record loan of equipment to staff and pupils. 	Office Manager
<ul style="list-style-type: none"> Record and bank any income from sale of assets. 	Office Manager

Guidance Documents:

Control of School Assets Guidance

Section C / 1

Section C

LOCAL AUTHORITY DOCUMENTS/GUIDANCE NOTES

1	Control of School Assets Guidance	Schools Financial Services Website – Policies/Procedures
2	Debt Management Policy Guidance	Schools Financial Services Website – Policies/Procedures
3	Imprest Account (Petty Cash) Guidance	Schools Financial Services Website – Policies/Procedures
4	Internal Financial Regulations Guidance	Schools Financial Services Website – Policies/Procedures
5	Lettings Guidance	Schools Financial Services Website – Policies/Procedures
6	Register of Business Interest Guidance	Schools Financial Services Website – Policies/Procedures
7	Reserves and Balances Guidance	Schools Financial Services Website – Policies/Procedures
8	Retention of Records Guidance	Schools Financial Services Website – Policies/Procedures
9	School Standings Orders/Guidance	Schools Financial Services Website – Policies/Procedures
10	SIMS Finance 6 Guidance	Westfield Centre
11	Unofficial School Funds Guidance	Schools Financial Services Website – Policies/Procedures
12	VAT Guidance	Schools' Portal - Post
13	Bank Account Guidance (for bank account schools)	Combined Finance Team

Relevant website links

Schools' Portal - <https://schoolportal.lancsngfl.ac.uk/security/login.asp?page=/index.asp>

Schools Financial Services - https://schoolportal.lancsngfl.ac.uk/tradedservices/fs_portal/

Westfield Centre - <http://www.westfield.lancsngfl.ac.uk/>

Manual Version

TO COMPLETE A FULL PRINTED VERSION OF ALL GUIDANCE DOCUMENTS PLEASE USE THIS SECTION HEADER AND THE SOURCES OF GUIDANCE DOCUMENTS BELOW

Section C

LOCAL AUTHORITY DOCUMENTS/GUIDANCE NOTES

- 1 Control of School Assets Guidance
- 2 Debt Management Policy Guidance
- 3 Imprest Account (Petty Cash) Guidance
- 4 Internal Financial Regulations Guidance
- 5 Lettings Guidance
- 6 Register of Business Interest Guidance
- 7 Reserves and Balances Guidance
- 8 Retention of Records Guidance
- 9 School Standings Orders/Guidance
- 10 SIMS Finance 6 Guidance
- 11 Unofficial School Funds Guidance
- 12 VAT Guidance
- 13 Bank Account Guidance (for bank account schools)

Sources of Guidance Documents

Section C

1	Control of school Assets	reports/pdf/assests.pdf
2	Debt Management Policy Guidance	reports/pdf/billing_debtors_revised_guidance_150607.pdf
3	Imprest Account (Petty Cash)	reports/pdf/imprest.pdf
4	Internal Financial Regulations	reports/pdf/internal.pdf
5	Lettings Guidance	reports/pdf/lettings.pdf
6	Register of Business Interest Guidance	See update 1
7	Reserves and Balances Guidance	reports/pdf/reser04.pdf
8	Retention of Financial Records	reports/pdf/retfinrec.pdf
9	School Standing Orders Guidance	reports/pdf/standordguide.pdf
10	SIMS Finance 6 Guidance	http://www.westfield.lancsngfl.ac.uk/
11	Unofficial School Funds Guidance	reports/pdf/unoffschfun.pdf
12	VAT Guidance	Finance – school portal
13	Bank Account Guidance Notes April 07	Finance – school portal