

THE FINANCIAL REGULATIONS AND SCHEME OF DELEGATION RELATING TO TAKELY EDUCATION TRUST T/A WOODLANDS SCHOOL

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Reviewing Panel: Finance, Estates and General purposes

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Authorisation and Monetary Limits

These limits are taken from the financial regulations that were approved by the Board on 28th June 2016

These limits must match those within the body of the main document

Expenditure Limits

Resource Manager (emergency minor building repairs)	Up to £500
Head Teacher	Up to £5,000
Finance, Estates and General Purposes Committee	From £5,001 to £10,000
Full Governing Body	Over £10,001

Virement Limits

Head Teacher	Up to £5,000
Finance, Estates and General Purposes Committee	From £5,001 to £10,000
Chair of Governors	Over £10,000

Writing off bad debts

Finance Manager	Up to £25
Head Teacher	From £26 to £250
Finance, Estates and General Purposes Committee	From £251 to £500
Full Governing Body	Over £500

Disposal of Surplus Stock, Stores & Assets (estimated value)

Finance Manager	Up to £250
Head Teacher	From £251 to £1,000
Finance, Estates and General Purpose Committee	Over £1,000

Mileage Allowance

HM Revenue & Customs approved rate

Petty Cash Imprest

£200

Safe Cash/ Cheque limits

£3,000 – cash
£5,000 – cheques

£500 monetary instruments i.e. stamps and vouchers

Ordering Procedures

3 Competitive quotations - evidence required	£10,000 - £50,000
Tendering procedure	Over £50,000
OJEU Tendering procedure	Over 207,000 Euros (approx £172,000) (January 2014)

Capitalisation Limit for Fixed Assets

£5,000

Depreciation Limits

Freehold buildings	2%
Plant & Machinery	15%
Furniture & Equipment	10%
Computer equipment & software	20%
Vehicles	10%

1.0 GENERAL

- 1.1 In accordance with the Academies Financial Handbook and other guidance published by the Department for Education the Trust here by recognise the need to lay down formally a policy for the overall management of the school budget and the day-to-day management of the school's financial affairs.
- 1.2 The general conditions that follow are subject to annual review and consideration by the Trust, whom must formally minute both the review and any subsequent amendments and approval each year.
- 1.3 The Trust confirms that failure to observe these conditions is considered a serious matter and might involve disciplinary procedures being taken against the individual concerned.
- 1.4 The Trust confirms that overall management of the school budget is delegated to the Finance, Estates and General Purposes Committee subject to the exceptions contained in these regulations.

The Governing Body

- 1.5 The Governing Body has overall responsibility for the administration of the school's finances. The main responsibilities of the Governing Body are prescribed in the Funding Agreement between the school and the Department for Education.
The main responsibilities include:
 - ensuring that grant from the Department for Education is used only for the purposes intended;
 - ensuring that funds from sponsors are received according to the school's Funding Agreement, and are used only for the purposes intended;
 - approval of the annual budget;
 - authorising the award of contracts over £10,000.

The Finance, Estates & General Purposes Committee

- 1.6 The Finance, Estates & General Purposes Committee is a committee of the governing body and meets at least once a term but more frequent meetings can be arranged if necessary.
- 1.7 The main responsibilities of the Finance, Estates & General Purposes Committee are detailed in written terms of reference which have been authorised by the governing body. The main responsibilities include:
 - the initial review and authorisation of the annual budget;
 - the regular monitoring of actual expenditure and income against budget;
 - authorising the award of contracts between £5,001 to £10,000.
 - authorising changes to the academy personnel establishment
- 1.8 The Trust confirms that day-to-day financial management of the school is delegated to the Headteacher, subject to exceptions contained in these regulations. Throughout these conditions, delegation to the Headteacher shall imply further delegation to the Deputy Headteacher when the Headteacher is not on the school site. Where the Headteacher wishes to permanently delegate certain financial matters or activities, then the level of that delegation shall be notified in writing to the individual(s) concerned, reported to the Governing Body in writing and incorporated into these conditions.

- 1.9 The Governing Body and the school have a responsibility to avoid any conflict between their business and personal interests and the affairs and interests of the school.
- (i) Any person of the Governing Body or a member of staff having direct or indirect involvement in a business which is tendering for a contract must declare his or her interest using the "Register of Business Interests". (Appendix A).
 - (ii) All Governing Body and school staff with significant financial responsibility and/or influence must complete the appropriate questionnaire to ensure that the Register of Business Interests is kept up to date (Appendix A). The Register should be reviewed annually. Nil returns are also required.
 - (iii) All Governing Body and school staff must be given the opportunity to verbally declare previously undeclared interests, and any previously declared interests that may be relevant to the agenda, at Governing Body meetings.

2.0 GOVERNING BODY COMMITTEE STRUCTURE

- 2.1 The membership of the Governing Body is directed by the Trust's Articles of Association.
- 2.2 The committee structure will be:
Standards, Staffing and Curriculum Committee
Finance, Estates and General Purposes Committee
- 2.3 Panels will be convened as required for the following:
Staff
Student Discipline
Admissions Appeals

3.0 DAY-TO-DAY DELEGATION OF AUTHORITY

- 3.1 **Expenditure Limits** -The Headteacher can authorise expenditure up to £ 5,000.00 on goods and services. Avoidance of obtaining higher authority by raising a sequence of smaller orders in place of one large order is not permitted.
- The Headteacher may also authorise higher levels of expenditure for utility charges and annual contracts, provided the value authorised has been clearly documented and approved by Governors in the school budget.
- If the value to be authorised exceeds the Headteacher's limit for goods and services, or the value set aside in the school budget, then Governing Body approval, as specified below, has to be obtained.

Authorisation for expenditure that exceeds the school's budget or is between the values of £5,001.00 and £10,000.00 must be referred to the Finance, Estates and General Purposes Committee.

Authorisation for expenditure over £10,000.00 must be referred to the full Governing Body for approval. Such expenditure must be formally recorded in the minutes of the relevant Governing Body meeting.

- 3.2 **Virement Limits** - All virements, including budgetary increases from designated Department for Education funding, are to be formally recorded, and authorised, on either:
- i) The Virement Approval Form (Appendix B),
 - ii) The school's own controlled stationery that is sequentially numbered,
 - iii) Other equivalent virement tracking documentation.

The Headteacher can authorise virements up to £5,000.00. Virements between £ 5001.00 and £10,000.00 will be referred to the Finance, Estates and General Purposes Committee who has authority to approve all such virements on behalf of the Governing Body. Virements above this amount must be referred to the Full Governing Body for approval.

All virements will be formally reported to the Governing Body at the next available meeting and recorded in the minutes.

- 3.3 **Budget reconciliation** – The Finance Manager is responsible for reconciling the school's Department for Education funding budget entered on the school's financial accounting system. This reconciliation should be completed promptly following receipt of the appropriate information from the Department for Education.
- 3.4 **Bad Debts** – The write-off of debts owed to the school, can be approved by the Finance Manager up to a value of £25.00, and by the Headteacher up to a value of £ 250.00. A sequence of smaller write offs, all within the above limits, to cover a larger write off is not permitted.

Authority to write off debts above this value up to a maximum of £500 must be referred to the Governing Body and be formally recorded in the minutes of the relevant meeting.

- 3.5 **Disposal of Obsolete or Surplus Trading Account Stock.** - The Headteacher can authorise the disposal of obsolete or surplus stock, recorded in published trading accounts, to the value of £250.00. Authority for disposals / adjustments between £251 and £5,000 must be approved by the Finance, Estates and General Purposes Committee. Above £5,000 must be referred to the Full Governing Body.
- All** disposals / adjustments must be formally recorded in the minutes of the meeting at which they were reported and discussed.

3.6 **Mileage Allowances and Subsistence Claims**

The school will reimburse mileage expenses to individuals for business journeys at a rate in accordance with the limitations set out by HM Revenue & Customs. The claimant is entitled to be notified of this rate in advance of commencing their journey. The claimant must have suitable insurance in place to cover both the vehicle and passengers.

- I. All expense claims are to be authorised by the .or the Headteacher
- II. The Chair of the Governing Body must authorise all claims relating to the Headteacher.
- III. All expense claims are to be supported by VAT receipts (or other appropriate evidence of expenditure) which must be attached to the claim. Claims for subsistence can only be claimed to the maximum stated in iv) below.
- IV. Rates of subsistence will be paid at the rate and within the conditions that adhere to the Essex policy on travel and subsistence allowances. (updated 26/08/11):
- V. Claims for the purchase of alcohol will not be reimbursed.
- VI. Properly completed claims will be paid though PS Financials system on a weekly basis.

3.7 **Receiving of Goods / Acknowledgement of Service**

Receiving of goods and signing of delivery notes will not in normal circumstances be undertaken by the person authorising payment. For day-to-day operations therefore, receiving and signing for goods and services etc. will be by the Finance Assistant who is not involved in the payment authorisation process.

3.8 **Minor Emergency Buildings Repairs**

The Resource Manager can authorise work to be undertaken on minor emergency building repairs up to a value of £500.00 on any one repair. An order must be raised with SKANSKA and committed on the school's financial accounting system as soon as possible thereafter.

3.9 **Devolved Formula Capital Grant (DFCG)/Capital expenditure**

Not applicable with the new build

3.10 **Staff Appointments**

The Headteacher is authorised to appoint staff, subject to the agreed establishment and budget constraints and in accordance with the Governing Body's appointment policy. The Full Governing Body (or committee appointed by the Full Governing Body) is authorised to appoint the Headteacher in accordance with the Governing Body's appointment policy.

All relevant forms and paperwork with regard to the appointment of, or amendment to contracts, of staff should be sourced from the school's Human Resources (HR) service provider. When required, all staff members must be registered with the Independent Safeguarding Authority (ISA).

The following financial controls should be maintained in relation to employees and Essex County Council Payroll service:

- (a) All new appointments are to be notified to Payroll by means of 'E-Payroll'. The appointment form is to be completed by the HR Manager and only authorised by the Headteacher. In addition to the above, for all appointments, the HR Manager will ensure all new employees complete a Disclosure and Barring Service(DBS) check.
- (b) Amendments to an employee's terms of employment are to be notified to Payroll using E-Payroll. The amendment form is to be completed by the HR Manager and only authorised by the Headteacher.
- (c) Terminations of employment are to be notified to Payroll using E-Payroll. The termination form is to be completed by the HR Manager and only authorised by the Headteacher. Due regard is to be taken of the last day of service, annual leave etc. to be paid / deducted and any special instructions regarding final payment.
- (d) With regard to staff overtime etc, the Headteacher is authorised to incur expenditure up to the level agreed within the annual budget. Beyond this limit, authorisation can only be made by the Governing Body. Claims for additional duties/variations of hours etc. must be signed by the claimant and authorised by the Headteacher. These will then be entered on e-payroll by the Administrator and authorised by the Approver, using an appropriate password and electronically forwarded to Payroll. No overtime should be undertaken without the prior approval of the Headteacher.

- (e) It is the responsibility of the Finance Manager to ensure that systems are in place to record all staff contract details and that they are regularly updated to take account of new appointments, amendments and terminations of employment. This will ensure that all information on the school's financial accounting system is correct and will avoid distortion of financial information.
- (f) Any payroll transactions relating to the Headteacher will be authorised only by the Governing Body.

3.11 Supply Staff

- (a) All supply staff will be appointed by the Headteacher/Deputy Headteacher or as otherwise directed by the Headteacher. At the same time the appropriate commitment for the estimated costs incurred will be entered on to the school finance system. It is the responsibility of the Finance Manager to ensure this is done.
- (b) It is the responsibility of the individual member of staff to agree with their line manager the hours worked in the particular payment period. The line manager will then authorise the claim and forward it to the Headteacher. If a dispute arises over hours claimed, the Headteacher will be informed immediately and, if necessary, advice sought from the school's HR service provider.
- (c) The hours claimed, payment rate and appropriate ledger code will be entered on an additional hours/variation of hour's spreadsheet by the HR Manager; authorised by the Headteacher and electronically forwarded to Payroll as in 3.10d above.

3.12 School's Computer System for Financial Applications

(a) Access:

The school must be registered under the Data Protection Act.

Access to the system is determined by the Headteacher and protected by the use of passwords. It is essential therefore that each person having access to the system uses only their individual user identification and password which should be changed at least termly. The password for each user will be written down and kept in separate sealed envelopes in the school safe which should carry the date reference of the last password change.

(b) Back-up

Back-ups of the financial system are managed by IT department within the school. Nightly copies are made and stored in two different location and are in fire proof safes.

3.13 Key holders

(a) Buildings

Keys for all buildings and rooms in the school will be held by the Headteacher and the Resource Manager. Where keys for certain rooms are held by other individual members of staff or Governing Body, then their name will be entered in a 'Keys Register' which will be maintained by the Resource Manager.

- (b) **School Safe(s)**
Keys for the school safe(s) will be held by the Finance Manager and the Finance Assistant. Keys will be kept in their possession at all times and taken off the school site when not on duty. Where only one key is in use, due regard to security is to be made when considering the location of the spare.

3.14 **Leasing Policy and Arrangements**

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

The following regulations must be observed:

- (a) Leasing agreements must comply with the Academies Financial Handbook.
- (b) Once approval has been given, leasing agreements are to be signed by the Headteacher on behalf of the Governing Body.
- (c) The Headteacher will be responsible for ensuring that all leasing agreements are kept under review and that appropriate arrangements are made for renewals.
- (d) Any lease entered into must meet the following criteria:
- Ownership of the asset must remain with the leasing company and there is no option for the school to purchase the asset at any time;
 - Any extension of the lease must be at open market values;
 - The school will not benefit from any sale proceeds of the asset;
 - The termination value of the lease is equal to or exceeds 10% of the value of the asset at the commencement of the lease.

3.15 **Insurance**

The Headteacher must ensure that insurance cover meets or exceeds the requirements of the school as follows:

3.15.1 **Public Liability**

It is the responsibility of the Headteacher to ensure that the school has arranged Public Liability Insurance cover at least within the following parameters:

- a) Indemnity limit of not less than £50,000,000, relating to any one incident and unlimited in any one year of insurance.
- b) Products Liability with an indemnity limit of not less than £5,000,000 relating to any one incident and in the aggregate.
- c) Include cover for volunteers/parents, persons on work experience schemes and the Governing Body, whilst acting in their official capacity;
- d) Jointly indemnifying employees.

3.15.2 Employers Liability

It is the responsibility of the Headteacher to ensure that the school has arranged Employers Liability cover at least within the following parameters:

- a) Indemnity limit of not less than £50,000,000, relating to any one incident and unlimited in any one year of insurance.
- b) Jointly indemnifying the Governors and volunteers, whilst acting in their official capacity.
- c) Providing an indemnity for employees.

3.15.3 Officials Indemnity

It is the responsibility of the Headteacher to ensure that the school has arranged Officials Indemnity cover at least within the following parameters:

- a) Indemnity of not less than £5,000,000, relating to any one incident and in the aggregate
- b) Jointly indemnifying the Governors and volunteers, whilst acting in their official capacity.
- c) Providing an indemnity for employees.

3.15.4 Libel and Slander

It is the responsibility of the Headteacher to ensure that the school has arranged Libel and Slander cover at least within the following parameters:

- a) Indemnity of not less than £5,000,000, relating to any one incident and in the aggregate.
- b) Jointly indemnifying the Governors and volunteers, whilst acting in their official capacity.
- c) Providing an indemnity for employees.

3.15.5 Buildings and Contents Insurance

It should be noted that there is some insurance in place by LEP for ProjectCo. Which covers the school and its assets.

It is the responsibility of the Headteacher to ensure that the school has insurance to cover on full reinstatement basis for buildings and contents at least within the following parameters:

- a) Work in progress must be insured in accordance with the terms of the form of contract used and with a sum insured adequate to cover the size of the contract.
- b) Covering Business Interruption /Consequential Loss with minimum cover of £10,000,000 and a maximum reinstatement period of three years
- c) The sum insured must represent the full cost of reinstating the buildings and contents throughout the term of the insurance.
- d) The policy must cover for the loss of up to £3,000 cash and £5,000 for cheques.
- e) The policy must cover contents temporarily removed from the premises
- f) The policy should include Data Loss Insurance
- g) Any standard excess applying to the full scope of the insurance cover should not exceed £500 for any one loss. Additional excesses may be imposed if a risk is seen as sub-standard.

3.15.6 Other Insurances

It is the responsibility of the Headteacher to ensure that the school has arranged insurance cover at least within the following parameters:

- a) A cash in transit policy to cover the average weekly cash limits held by the school, up to a limit of £1,000 cash and £5,000 cheques. Any policy excess applied should not exceed £500.
- b) A Fidelity Guarantee policy should be arranged with an indemnity limit of not less than £1,000,000 with an excess not exceeding £500.

- c) Personal Accident policy to cover members of staff with capital and associated benefits of not less than five times the annual salary or £35,000, whichever is the greater. In addition, the policy should cover in respect of assault with capital and associated benefits of not less than five times the annual salary or £35,000, whichever is the greater.
- d) Motor vehicle insurance cover (if applicable) to cover any vehicle(s) owned/ used by the school for third party It would also be prudent to cover own damage for the market value of the vehicle. It is imperative that such insurance covers business use.
- e) Insurance for Hirers for an indemnity of not less than £5,000,000 covering the liability of Third Parties hiring the school's facilities extended to include damage to the premises and facilities arising out of the hire. Any additional cost of this insurance will be charged to the hirer.
- f) Off-site Activities Insurance, covering comprehensive travel risks for official school trips and activities taking place off site. The insurance should automatically include cover for trips involving:
 - i. An overnight stay
 - ii. Travel Abroad
 - iii. Hazardous Activities
- g) An Engineering Inspection contract to cover the statutory inspection requirements relevant to lifts, boilers, air receivers and fume cupboards etc.

4.0 FINANCIAL PLANNING AND REVIEW

Budget Planning / Setting

- 4.1 The school's overall budget plans (both annual and multi-year (forward financial plan) will be prepared by the Finance Manager in consultation with the Governing Body. The budget will be prepared having regard to all known needs of the school including the School Improvement / Development Plan and the Asset Management Plan. It is the responsibility of the Headteacher to ensure that all the required budgeting paperwork is approved by the Governing Body and submitted to the Department for Education as required.
- 4.2 Detailed records will be kept of all information used in preparing the budget, including estimations of staffing requirements and calculations of all costs, cross referenced to the assumptions made.
- 4.3 The Finance Manager will be responsible for ensuring that the school has budget business plans in place for all trading activities e.g. catering, uniform sales etc. The business plan should clearly show the anticipated operating surplus or deficit. If a subsidy is required from the Delegated Fund to cover a budgeted deficit, then this must be formally approved by the Governing Body and recorded in the minutes of the meeting at which it was discussed and agreed. All budgeted business plans should be clearly linked to the School Development Plan.
- 4.4 The school budget is approved by the Full Governing Body. Delegation of this responsibility must be included within the term of reference of the Governing Body.
- 4.5 The approved budget should be promptly loaded onto the school's financial accounting system at the beginning of the new financial year. Any subsequent changes to the budget (virements) should be in accordance with Section 3.2 on Virements.

- 4.6 A copy of the signed budget plan is to be placed in the minute file and a further copy retained by the Headteacher

Budget Monitoring

- 4.7 The previous years out-turn statement showing income and expenditure against budgets will be submitted to the Governing Body, as soon as possible after the end of the financial year. The current year's budget will then be reviewed in the light of the prior year out-turn.
- 4.8 The Finance Manager will be responsible for monitoring actual income and expenditure against budget for each line item and producing and circulating appropriate reports to the Finance, Estates and General Purposes Committee each term. Urgent budget issues will be reported to the Chair of the Finance, Estates and General Purposes Committee immediately.
- 4.9 The Finance Manager will present appropriate **system generated** monitoring reports to the Finance, Estates and General Purposes Committee, together with a written explanation of significant variances against budget, and with a projection of income and expenditure to the year end.
- 4.10 If monitoring reports are given in a non-system based format (e.g. excel spreadsheets / user defined reports) they need to be reconciled with a system generated report. A nominated Governing Body member must be appointed to perform this reconciliation and minutes must record its satisfactory completion. This gives the governors clear assurance that the information being reported is a true reflection of that held by the accounting system.
- 4.11 Trading accounts will be produced, and presented to the Finance, Estates and General Purposes Committee each term, for each trading activity (see 4.3 above) clearly identifying purchases and sales, stock balances and the operating surplus or deficit.

Department for Education Returns

- 4.12 The Finance Manager will be responsible for ensuring that all financial transactions are recorded on the school's financial accounting system in line with the Academies Financial Handbook.
- 4.13 The Finance Manager will be responsible for ensuring that all financial monitoring returns required by the Department for Education are submitted by the due dates.

5.0 INTERNAL CONTROL

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

- a) the school's accounting records are accurate and complete
- b) the financial procedures in operation minimise the risks of misappropriation of funds and assets
- c) the school achieves best value.

- 5.1 The Finance Manager/Finance Assistant is responsible for carrying out monthly bank statement reconciliations for all bank accounts within one week of receipt. All discrepancies are to be investigated immediately and reported to the Headteacher and if appropriate, the bank.
- 5.2 The Finance Manager/Finance Assistant is responsible for completing the monthly VAT returns in the prescribed format and forwarding them to the HMRC within 3 months of the end of the VAT accounting period.
- 5.3 The Headteacher (or other formally delegated authority) is responsible for periodically checking the following (at least once per term, ideally once per month), and signing and dating to confirm that the checks have been made:-
- a) All payments made to suppliers have been correctly authorised.
 - b) No payments have been made that could be classed as 'fee payments' to individuals without completing the necessary checks to confirm self-employed status.
 - c) Income received by the school can be traced from source to financial system entry and bank statement
 - d) Bank account reconciliations are being completed each month for all school bank accounts
 - e) VAT returns are being submitted on time.
 - f) Petty cash reconciliations are being completed including reconciliation of the petty cash bank account.
 - g) Direct Debit arrangements are appropriate and have been correctly authorised.
 - h) Individual staff salary payments are reconciled to commitments on a regular basis (at least each term).
 - i) All balance sheet accounts i.e. Creditors & Debtors are reconciled each month.

5.4 **Separation of duties**

It is the responsibility of the Headteacher to ensure that key financial duties are properly separated between individuals. Functions to be separated between staff will include:

- a) Execution – the placing of an order and receipt of goods and services, and the charging and receipt of a fee.
- b) Authorisation – the authorisation of transaction such as a purchase order and the payment.
- c) Payment – the raising of cheques / BACS and cheque / BACS signatories.
- d) Custody – the holding of goods and services.
- e) Recording – the completion of the accounting records
- f) Post transaction management checking– reviewing previous transactions to identify errors or intentional manipulation

6.0 **BANKING ARRANGEMENTS**

- 6.1 All decisions with regard to choice of banking service provider and subsequent banking arrangements will be made by means of a special resolution made at a meeting with the Governing Body.
- 6.2 The school's bank and / or building society must be informed that the school accounts must never become overdrawn.

- 6.3 The Finance Manager/Finance Assistant is responsible for carrying out monthly bank statement reconciliations for all bank accounts within one week of receipt. Any un-reconciled payments older than six months, and unreconciled receipts older than one month, must be investigated and appropriate action taken.
- 6.4 Governors will wish to maximise income as far as possible and, where appropriate, a high interest or deposit account will be maintained, in addition to the normal current account. Surplus balances will, as far as possible, be transferred to a high interest or deposit account.
- 6.5 Direct Debit or Standing Order payment arrangements must be authorised by two of the following authorised signatories, and retained on file for reference.
- o Chair of the Governing Body
 - o Headteacher
 - o Associated Headteacher
 - o Deputy Headteacher
 - o Finance Manager

For any Direct Debit or Standing Order authorisation over £20,000, one of the signatories must be the Chair of the Governing Body.

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

- 6.6 Schools may use BACS facilities to replace cheques. The principles and authorisation remain the same as for cheque payments.
- 6.7 All school bank accounts must be reported through the Delegated Fund.
- 6.8 When banking money received (either cash or cheques) the bank paying in slips will be completed in full, clearly showing the split between cash and cheques, and each cheque will be listed separately.
- 6.9 Use of debit cards (e.g. Switch, Delta, Connect etc.) is not permitted.
- 6.10 Purchase Cards are not considered to infringe the borrowing restrictions imposed on schools, providing any balance is cleared in full at the end of each month.
The Finance Manager/Finance Assistant will be appointed to administer the signing in and out of cards, and will maintain a list of those staff members who are authorised signatories.
A direct debit will be set up between the bank and purchase card provider to clear the monthly balance in full.
Written instruction will be given to card users on the card's scope of use and expenditure limits.
All purchases made using a purchase card must be authorised in the same way as any other purchase with an official order being raised and a commitment entered onto the accounting system prior to the purchase being made. Purchase order numbers should be quoted on any documentation.
- 6.11 Purchase receipts will be returned from card users to the Finance Manager as soon as is practically possible, who will reconcile receipts on a monthly basis against the statements and subsequently against the bank direct debit charge.
- 6.12 When not on loan to staff members all purchase cards will be retained within the school safe.

7.0 PURCHASING AND PAYMENT PROCEDURES

- 7.1 Budget holders will be responsible for requesting the purchase of items or services from their own budgets.

Orders can be placed via the PS Financials web portal by the budget holder or by a requisitioner and then authorised by the budget holder. Alternatively orders can be made in writing using an official order form (see Appendix I), which are available from the Finance Department. Orders must bear the signature of the budget holder and must be forwarded to the Finance department.

- 7.2 On receipt of the Internal Order Form, the Finance Assistant will determine that the appropriate budget has sufficient funds to meet the order. Where sufficient budgeted funds are identified, the Finance Assistant will raise an official sequentially numbered Purchase Order to send to the supplier/contractor. Internal Order Forms will be kept behind the official order and filed in numerical sequence.
- 7.3 Orders are to be authorised in accordance with the 'Authorisation Limits' set out in the front of these Regulations and section 3.1 of these Regulations. Authorised paper copies of official orders will be kept in numerical sequence in a file in the Finance Office.
- 7.4 If an order is placed verbally due to urgency, an internal pro-forma or confirmation Internal Order Form should be used to notify the Finance Office to ensure that a commitment is promptly raised on the financial accounting system. It is not acceptable to wait until the invoice/ delivery note is received before entering a commitment onto the financial accounting system.
- 7.5 All invoices received will be checked against the original order for accuracy (and delivery notes where appropriate) and entered promptly on the school's financial system.
- 7.6 The cheque signatories are any two from the following:-
- o Headteacher
 - o Chair of Governing Body
 - o Deputy Headteacher

The Chair of the Governing Body must authorise all single payment over £20,000

- 7.7 The Finance Manager is designated to control cheques / BACS and must ensure that:
- a) A current bank mandate is kept on file and that the mandated signatories are consistent with those noted in 7.6 above.
 - b) Cheque / BACS run / remittance reports are kept on file and are signed by at least one cheque signatory confirming an unbroken sequence of cheque numbers.
 - c) Spoiled cheques are cancelled on the financial system, defaced and retained on file to confirm that all cheques have been accounted for.
 - d) All blank cheques are securely stored and properly accounted for.
 - e) Blank cheques are not pre-signed.
 - f) Where continuous cheque stationery is used, the approved format is complied with.
 - g) All raised cheques / BACS are entered correctly on the financial accounting system.
 - h) Minimum remaining cheque levels are established with the bank.

- 7.8 The Finance Manager must ensure that all prime financial records are retained for six financial years plus the current year and are stored in a secure and logical manner.
- 7.9 Cheques / BACS payments will be issued in accordance with the trading terms of the individual contractor or supplier since due regard must be taken of the 'Late Payment of Commercial Debts Regulations 2002'.
- 7.10 If discounts are available for prompt payment, then payments can be made immediately, having taken into account any loss of interest that might arise.
- 7.11 Original invoices must be marked "paid" to ensure duplicate payments are not made, together with details of the cheque number / BACS reference, date sent etc
- 7.12 Copy invoices are not to be paid unless verified that payment has not previously been made. References back to the original order are to be made in every case. Once the checks have been made, the invoice should be signed to confirm this and endorsed "copy invoice not previously passed for payment".
- 7.13 Under no circumstances are payments to be paid against statements.
- 7.14 Where appropriate, adequate checks are to be made that the contractors employed for buildings work have Public Liability Insurance Cover, minimum value £5,000,000. It is the responsibility of the Resource Manager & SKANSKA to ensure that this is complied with.
- 7.15 For any order or purchase which is estimated to be less than £10,000 in value, for the supply of goods, materials or services, the budget holder must seek to achieve efficiencies and value for money.

For orders and purchases between £10,000.00 and £50,000, will be subject to the receipt of **at least 3** competitive quotations, documentary evidence of the various quotations must be obtained and attached to the purchase order and appropriately authorised. Where a quotation other than the lowest is accepted, the reasons in line with the schools best value policy, for its acceptance must be documented, attached to the purchase order, and reported to the Governing Body. All decisions made must be recorded in the minutes of that meeting for future reference.

In accordance with agreed procurement standards, approval of contracts over £50,000 will only be made after following the tendering procedure (section 12).

7.16 Internet Purchases

At all times, the same rigour of internal control must be placed on internet purchases as is normally applied to standard procurement with regard to separation of duties, authorisation controls and independent management checking.

- 7.17 The Finance Manager/Finance Assistant will be authorised to place online purchases. The Internet order must be raised in the name of the school with the school's address, not to an individual.
- 7.18 Requests should be made to the Finance Office from the budget holder in the normal manner (section 7.2), an official order should be raised on the financial accounting system and authorised as specified (section 7.3). Where possible the official order number should be quoted on the internet order as a cross reference.

- 7.19 It is the responsibility of the budget holder to ensure the internet is the most appropriate means for procurement.
- 7.20 The preferred method of payment for internet purchases will be the request of an invoice from the supplier, which can be paid via the school's normal payment route. If the supplier is unable to supply an invoice in advance, the Finance Manager will be authorised to use the school's purchase card to make payment (the same rules for card authorisation apply as in section 6.9)
- 7.21 Payment by an individual's personal credit card should only be considered when the above options have been exhaustively attempted and failed. The correct authorisation procedure for purchases should still be adhered to (section 7.3), and the school retains the right to refuse to reimburse the individual if the school's procedures are not followed.
- 7.22 Reimbursement to individuals should be made in the normal manner upon production of an original invoice / receipt.
- 7.23 Supplier invoices, delivery notes and all relevant documentation should be obtained for all internet purchases and retained within the normal filing system (section 7.3). This is especially important if the school is to recover any VAT element.
- 7.24 All purchases should only be made from secure websites that the ICT Technicians have gained reassurance are safe and free from fraudulent activity. The use of online auction websites is not recommended.

8.0 PETTY CASH

- 8.1 Minor items of expenditure can be paid for or reimbursed to staff through the school's own petty cash system. The amount to be held (imprest) for petty cash disbursements should be agreed by the Governing Body
- 8.2 Claims for travel and subsistence should be processed using the travel expenses claim form.
- 8.3 Expenditure paid through petty cash should not exceed £50 on any one item, and not exceed £50 in any one week to one individual. Requests for amounts above this limit can only be authorised by the Headteacher.
- 8.4 All purchases made through petty cash, regardless of size, should be pre-authorised by relevant Budget Holder. Purchases made by the Headteacher teacher must be pre-authorised by the Chair of Governing Body.
- 8.5 All payments made must be supported by a VAT receipt for the goods purchased, along with an appropriate voucher signed by the member of staff receiving the cash.
- 8.6 All petty cash will be kept in a locked box in the safe and the Finance Manager will be responsible for its security.
- 8.7 The amount of petty cash held in the school must be kept to a minimum and should never exceed the imprest value of £200. The maximum amount of cash held in the school at any time must never exceed the insured limit for the safe as set by the school's insurance cover.
- 8.8 The Finance Assistant will be responsible for the prompt entry of transactions onto the school's financial accounting system.

- 8.9 The Finance Assistant will be responsible for reconciling the petty cash account each month. The reconciliation will involve matching cash in hand, plus the value of receipts and vouchers received for claims made, against the imprest value.

9.0 PAYROLL AND PERSONNEL PROCEDURES

- 9.1 All staff appointments, amendments to an employee's terms of employment and terminations of employment are to be made in accordance with the arrangements laid down in 3.10.
- 9.2 Neither the Headteacher nor the Deputy Headteacher can authorise amendments concerning their own pay and contract conditions. Changes to the Headteacher's pay and contract conditions must be authorised by the Governing Body.
- 9.3 The Finance Manager has responsibility for checking and reconciling actual monthly payroll payments and deductions to those expected and committed.
- 9.4 Payments made each month to the Payroll Service Provider and payments made to outside staff agencies are to be debited against the relevant budgets and credited to the Payroll Control/Payroll Bank Account. After the appropriate BACS transfers and the corresponding entries in the Payroll Control/Payroll Bank Account and the school bank accounts have been made, any balance remaining in the Payroll Control Account must be reconciled, and appropriate explanations documented. It is the responsibility of the Finance Manager to ensure that this is done.
- 9.5 Each month the Finance Manager will reconcile back to the bank statement all payments for salaries, BACS, and other salary related payments.
- 9.6 Each month the Headteacher/Deputy Headteacher will check a sample of the personnel records maintained by the school to the payments actually made by the Payroll Service Provider. It is expected that over the course of a year, every member of staff would have had his/her salary payment checked against personnel records at least once. It is the responsibility of the Headteacher to ensure this is done.
- 9.7 Copies of all individual notifications to the Payroll Service Provider will be filed by the HR Manager in the personal file of the staff member concerned and kept secure
- 9.8 Any contract for the services of a Payroll Service Provider will be reviewed regularly to ensure that the school is getting value for money and that the provider is giving adequate service. A copy of the contract should be held in school.
- 9.9 The Headteacher (or formally delegated authority) will carry out monthly management checks to ensure that all the internal control mechanisms shown above are in place and are being adhered to, and to ensure the accuracy of all payroll working papers.

10.0 INCOME

Delegated Fund income

- 10.1 It is the responsibility of the Finance Manager/Finance Assistant to ensure that all income due to the school has been received and banked, including monthly budget allocations from the Department for Education.

- 10.2 All income received should be recorded immediately on a Daily Income Collection Record (see Appendix D) and entered onto the school's financial accounting system. The collection record should contain the amount received, the name of the person / organisation making the payment, the date the payment is received by the school, and the method by which payment is made i.e. cash or cheque (see Appendix D).
- 10.3 All income received by the school should be banked weekly, and in full.
- 10.4 When income is banked the collection record must be totalled in value in order to provide a clear cross reference to the value entered on the bank paying in slip. The bank paying in slip number should then be entered onto the income collection record to assist in providing a clear and simple audit trail.
- 10.5 Income received by the school will be acknowledged to the payer by either i) issue of a receipt when the value of the payment exceeds £10.00 or, ii) by the collector signing an official collection record i.e. Residential Trip Payment Card.

No category of school income should be excluded from the issue of a receipt e.g. school meals.

Copies of receipts issued should be retained for future reference, e.g. to resolve a dispute over payment.

- 10.6 School staff personal cheques will not be cashed from money received by the school.
- 10.7 Insurance policy cover for cash and cheques held on site must not be exceeded. However, if a high level of income is expected e.g. proceeds from a school fete, the insurer must be informed to obtain additional short term cover, and the income must then be banked as soon as is practicable.

Invoiced Income

- 10.8 Invoices raised by the school must be sequentially numbered with a copy retained on file. VAT must be included as appropriate. When invoiced income is received it must be dealt with in the manner outlined 10.1 to 10.6 above.

Catering / school meal income

- 10.9 **School meal income software packages:** the bank paying in slip reference number should be entered onto the school meal system to provide a simple and clear audit trail from income received to income banked.
- 10.10 **Cafeteria style catering;**
- a) The daily income for each Revaluation point should be counted and recorded on a daily income collection record sheet.
 - b) Someone, other than the person who has counted the income, should reconcile the income to the system report. Any unresolved variance between the actual income and the report must be recorded on the daily collection record sheet which should be signed by both parties. Any unresolved till variance exceeding £5.00 must be approved by the Headteacher.

- c) If the Catering Office prepares the money for banking; the daily report and the daily collection record sheets should be passed to the Finance Office to check that the income banked reconciles to the recorded receipts for the banking period. The Finance department should ensure that the bank paying in slip reference has been entered on the daily income collection sheet.
- d) When money is held in the Catering Office prior to banking it must be kept in a locked safe overnight.

10.11 Automated payments e.g. ParentPay etc.

- a) When setting up a contract with a new supplier for provision of this service, consideration should be given to the following areas:
 - i) Basis of fees payable to the company.
 - ii) Complete audit trail and facility of income reconciliation of totals received.
 - iii) Reminder facilities to chase up overdue amounts.
- b) Any contract for the services of an online parental payment system Service Provider will be reviewed regularly to ensure that the school is getting value for money and that the provider is giving an adequate service. A copy of the contract should be held in school.

11.0 LETTINGS PROCEDURE

11.1 General

The Governing Body recognises the position of the school in the local community and that encouragement should be given to the use of the school premises by outside organisations.

The Governing Body wishes to take every possible care to ensure that all children / young people and others using the school premises out of school hours are safe from abuse and that they are treated with dignity and respect.

The letting of the school is the responsibility of the Governing Body and the administration of the letting is the responsibility of the Resource Manager, invoices raised by the Finance department.

11.2 Application Form

All hirers will complete the appropriate lettings application form (see example Appendix E). Long term hirers must complete a letting application form at least annually. Day to day approval of requests for hire will be the responsibility of the Resource Manager who will sign the letting application form in the designated space, after -

- i) Agreeing the scales of charges to be applied. Abatement of charges can only be made, subject to Governing Body approval.
- ii) Checking to ensure the application form has been properly signed by the hirer.
- iii) Confirming if the hirer is affiliated to any national association that has its own child protection policy.
- iv) Checking that the hirer has a child protection policy if not affiliated to a national association.

- v) Checking that a copy of the school's own child protection policy and guidelines has been passed to the hirer and that the hirer has signed to confirm receipt and acceptance.
- vi) Deciding if it is necessary to seek references for the hirer.

11.3 Bookings

All requests for hire will be logged on Venue Booker. Payment will be required in advance for all one-off lettings or if the hirer is not known to the school. In other instances it may be appropriate to require a deposit. All deposits will be banked immediately and should a refund of the deposit be subsequently required, then a cheque will be issued.

11.4 Payments

Where payment is not made in advance the Finance Department is responsible for raising and issuing invoices on two-part sequentially numbered stationery.

11.5 Debt Management

In the absence of specific terms agreed with the hirer, payment terms will be 28 days from date of hire.

If payment has not been received by the due date, the following will apply.

- | | |
|--|--|
| (a) 28 days after date of hire | - First reminder letter to be issued. At this point all future hire dates will be suspended pending payment in full. |
| (b) 14 days after first reminder letter | - Second reminder letter to be issued advising the hirer that non payment could result in referral to the schools legal services provider. |
| (c) 14 days after second reminder letter | - Issue report to the Finance, Estates and General Purposes Committee for advice on how to proceed e.g. referral to school's legal services provider for recovery of debt. |

If, having taken legal advice, it is determined that the debt is not recoverable it will need to be 'written off' as set out in Section 3.4.

11.6 Scale of charges

These are agreed annually by the Finance, Estates and General Purposes Committee. Any variance in charging is at the discretion of the Headteacher.

12.0 TENDERING PROCEDURE

This section applies where the school chooses to conduct its own tendering process: It is recognised that, especially with regard to specialist or complex works and purchases, the school may choose to appoint a professional third party (e.g. surveyor, consultant, architect) to carry out the tender process on the school's behalf. If a third party is used it is expected to apply these regulations with the same rigour and ensure that the principles of the Office of Government Commerce (OGC) Procurement Policy and Standards Framework is adhered to.

- 12.1 Approval of contracts over £50,000 will only be made following the school's tendering procedure. Further advice on procurement may be found on the Department for Education website.
- 12.2 Invitation to submit tenders will be made by appropriate means, i.e. invitation to tender through advertising in appropriate trade journals etc. Due regard must be given to the expected total valuation of the contract (spanning all years in the case of multi-year contracts) and publication within the Official Journal of the European Union (OJEU) will be necessary if relevant financial thresholds are met.
- 12.3 The invitation to submit tenders (Section 12.2) will include the nature and purpose of the contract, where further details can be obtained and the last date and time on which tenders can be received, normally not less than fourteen days after the invitation is published.
- 12.4 All tenders received must be in a plain sealed envelope bearing only the words "tender" and the subject to which the tender refers.
- 12.5 All tenders will be opened at the same time and details of contractor, tendered amounts and any other details recorded at the time of opening.
- 12.6 Tenders will be opened by any two nominated representatives from the Governing Body. Tenders received after the closing date and time will not be considered.
- 12.7 No contractor will be allowed to amend the tender after the date and time fixed for receipt of tenders. However, if genuine and obvious errors are found in tenders, contractors will be allowed to withdraw, confirm or amend the tender as appropriate.
- 12.8 In accepting any tender, The Governing Body will analyse and compare all possible options to make sure value for money is obtained. This might mean accepting a tender that is not necessarily the lowest. Where a tender other than the lowest is accepted, the reasons for its acceptance must be documented and reported. All decisions made must be justified and recorded as such in the minutes of that meeting for future reference.
- 12.9 A copy of the tender documentation should be held on file on school premises for easy reference as required.
- 12.10 Acceptance of any tender will be confirmed to the contractor in writing and no work should be started until this has been done.
- 12.11 Any contracts awarded will include a paragraph to the effect that any contractor will be prohibited from transferring or assigning, directly or indirectly, any portion of the contract to any other person or contractor, without the written permission of the Governing Body.
- 12.12 All ongoing contracts will be reviewed and renegotiated at regular intervals.

- 12.13 The Governing Body and school staff should declare their personal interests whether pecuniary or non-pecuniary in any proposal to call for tenders for supply of goods, materials or services or in the decision making process to accept any such tender.

13.0 GOVERNORS' ALLOWANCES

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

The Governing Body must consider the payment of allowances annually, and the outcome must be recorded appropriately in the minutes.

- 13.1 The school will reimburse mileage expenses to Governing Body members for journeys at a rate in accordance with the limitations set out by HM Revenue & Customs. (Appendix F).
- 13.2 Rates of subsistence will be paid at the rate and within the conditions that adhere to the ECC policy on travel and subsistence allowances (updated 26/08/2011):-

Breakfast	£5.00
Lunch	£10.00
Dinner	£20.00

NB – Actual expenditure only can be claimed up to the maximum stated above, and must be supported with receipts, whatever the expenditure.

Each Governing Body member making a claim for expenses must use the form provided (see Appendix I). The claims will be processed for payment in the Finance Department. All records of claims and payments must be kept together.

- 13.3 All records and papers relating to payment of Governing Body expenses will be retained in the school for six financial years plus the current year in a secure and logical manner.
- 13.4 Authorisation of Governing Body members' expenses will be by the Chair of the Governing Body. Claims by the Chair of the Governing Body will be authorised by **both** the Vice Chair of the Governing Body and the Chair of the Finance, Estates and General Purposes Committee. Where a separate Governing Body Committee does not exist the Governing Body will appoint a second authorising governor.

14.0 Assets

- 14.1 The Governing Body recognise the need to maintain an inventory of equipment in the school to:-
- (i) Ensure proper physical control of school equipment.
 - (ii) Provide a basis for insurance cover and claims if equipment is damaged or destroyed.
 - (iii) Provide an up-to-date record of the equipment available for teaching purposes.
 - (iv) Help the school plan its equipment replacement programme.
- 14.2 All portable items of equipment will be security marked with the name and postcode of the school. If the school chooses to use an invisible form of marking then the item of equipment must carry a visible reference to the fact that the equipment has been security marked. Items not security marked are potentially not covered by insurance.

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

- (i) All items valued at £1,000.00 or more at the time of acquisition or purchase, either individually or as a set.
- (ii) Items below the value noted in (i) above but which are portable and considered attractive.
- (iii) Items considered by the Headteacher as being worthy of inclusion.
- (iv) Items hired to or leased by the school, that match any of the above criteria will be included, but identified accordingly.

14.4 The inventory register will record the following information;

- (i) Item description.
 - (ii) Serial number or asset reference number.
 - (iii) Date acquired.
 - (iv) Acquisition cost.
 - (v) Asset location.
 - (vi) If item has been security marked.
 - (vii) Date of last physical check.
- (An example inventory register template is provided in Appendix J)

14.5 The Finance Assistant is responsible for maintaining the inventory register.

14.6 All inventory items recorded in the register will be checked annually by the Resource Manager and certified as correct. Any adjustments arising from the physical check must be authorised as laid down in 14.8. Evidence of the annual check taking place will be by date and signature of the person responsible for the check on the inventory sheets used for the stock check. These sheets will be retained on file for at least 24 months to provide an audit trail for changes made to the register as a result of the stock check.

14.7 All items purchased over £5,000 will be capitalised.

14.8 **Disposals**

The Headteacher can authorise the disposal / adjustment of recorded school inventory items up to the value of £250.00. Authority for disposals / adjustments between £251 and £5,000 must be approved by the Finance, Estates and General Purposes Committee. Above £5,000 must be referred to the Full Governing Body.

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

14.9 **Loan of Assets**

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

14.10 Depreciation

Depreciation shall be calculated on a monthly basis for inclusion in the management accounts. Depreciation rates (all straight line) to be normally used are as follows:

Freehold buildings	2%
Plant & Machinery	15%
Furniture & Equipment	10%
Computer equipment & software	20%
Vehicles (Minibus)	10%

15.0 Fraud

15.1 Fraud is defined in the Audit Commission Fraud Audit Manual as:

'The intentional distortion of financial statements or other records by persons, internal or external to the organisation, which is carried out to conceal the misappropriation of assets for gain.'

15.2 Corruption is defined by the Audit Commission as:

'The offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person'

15.3 The expectation is that all governors and employees with financial responsibilities will, in all financial dealings on behalf of the school, act with selflessness, integrity, objectivity, accountability, openness, honesty and leadership. It is expected that all staff and governors will follow these principles and all legal rules, procedures and practices, including these financial regulations, to protect the academy's legitimate interests at all times. It is also expected that people and organisations that deal with the Academy will act with the same honesty.

15.4 The Academy expects and encourages any person, whether or not they are employees, to report any fraud, theft or corruption they know about or suspect. All staff must aim to prevent and detect fraud, theft and corruption. This is achieved by maintaining good control systems within the organisation, ensuring people work within them and ensuring that the physical assets of the academy are secure. The Academy's Whistle Blowing Policy details what should be done if fraud, theft or malpractice are found or suspected.

15.5 Where fraud is evident, the Headteacher, Finance Officer or other senior members of staff will be responsible for taking action and informing the Governing Body, RO, Auditors, Local Authority as appropriate. The expectation is that they will deal quickly and firmly with any incidence of fraud.

15.6 Where there is discovery of theft or fraud that involves employees, the matter will be dealt with within the Academy's disciplinary policy and may be referred to the police for further investigation and prosecution.

16. Settlement Agreements

16.1 Any staff settlement agreement up to a value of three month's salary for the member of staff may be approved by the Headteacher. Over this amount the prior approval of the Full Governing Body is required.

17. Reserves

17.1 Please refer to separate reserves Policy.

Takely Education Trust

Register of Business and Pecuniary Interests

Name Governor/Staff/Director/Member*

*Please delete as applicable

If Governor or Staff, Name of School

Please note that the Trust must publish on its website the relevant business and pecuniary interests of **directors and members**

- Tick if you have no interests to register –
- I wish to register the following interests:

Any employment, office, trade, profession or vocation

.....

Any Directorships, partnerships and employments with businesses that provide goods or services to the trust

.....

For each interest, please note the name of the business, the nature of the business, the nature of the interest and the date the interest began (please use the reverse of this form if necessary)

.....

Directorships or governorships including at other educational institutions and charities irrespective of whether there is a trading relationship with the trust (please use the reverse of this form if necessary)

.....

Any relationships with members of the schools' staff/governors

.....

Holding another public office

.....

Any close family member has a relevant business and pecuniary interest in the Trust (please provide details and use the reverse of this form if necessary)

.....

Signature

Date

Please return completed form to the Company Secretary.

Woodlands School

Mileage Rates Teaching and Non-Teaching Staff

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

Passenger payments – cars and vans

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

Note:

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

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

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

If employees receive less than the respective amounts above, no National Insurance Contributions will be payable and tax relief will be available.

Woodlands School – Regular Lettings (S 10)

(Please note Skanska require 48 hours' notice of booking
Cancellation – or you, as the hirer will be charged)

The school and car park is accessed via Nethermayne. Please ensure that all visitors/guests park in the designated bays only. For SATNAV please use Postcode SS16 5FT

SMOKING IS NOT PERMITTED ANYWHERE ON THE SITE. YOUR HIRE WILL BE TERMINATED WITH IMMEDIATE EFFECT IF THIS CONDITION IS BREACHED

Name of Organiser:	
Group Name:	
Telephone number – Mobile: Telephone number – Home: Email address: Address:	
Name & Address for the invoice to be sent to if different from above: Email Address: Telephone Number:	
Date of first booking: Date of last booking: Number of weeks:	
Day of week: Times (From – To)	
Term Time – only or Full Time (Inc school holidays)	
Facility Required: Nature of Hire:	<p><i>Please note only moulded studs to be used on the All Weather pitch.</i></p> <p>N.B. <i>If balls/shuttlecocks are caught on top of the cricket nets, please do not try to retrieve them. If you cause damage to the nets, you will be liable for the cost.</i></p>

Public Liability Insurance: No Bookings will be accepted without Public Liability insurance – Minimum £5,000,000 cover	Copy Attached <input type="checkbox"/>
Risk Assessment:	Copy Attached <input type="checkbox"/>
Club / Organisation affiliated to:	

For Performance purposes only

Is the function / event private or public? (Legal advice should be sought where doubt exists.)	
Maximum number of people expected to attend the function. (The maximum number permitted by the school is 350.)	
How will the numbers be controlled? i.e. How will you ensure that no non-invited people attend?	
Is there an admission charge?	
Maximum number of tickets to be sold	
Intoxicating liquor may not be supplied or consumed without the approval of the Head Teacher, and is subject to any necessary licence having been obtained by the Hirer under the Licensing Act 2003	Consumption of alcohol intended <input type="checkbox"/> Copy of licence attached <input type="checkbox"/>
Licences/Royalties/Fees/Copyright <i>NB</i> The school has a licence for Occasional Music and Dancing and the Phonographic Performance Licence. The Hirer is responsible for any royalties, licences or fees payable in connection with any other of the activities listed. The school has the right to refuse permission for any of the above.	Please indicate which (if any) of the following are applicable: Singing/Music <input type="checkbox"/> Dancing (by performers or public) <input type="checkbox"/> Theatrical or musical performance <input type="checkbox"/>

I, on behalf of hereby apply for the use of the facilities as stated, and if my application is approved, I will ensure payment in full, in advance of the fees/charges due and in compliance of the conditions which I have read.

I can confirm I am over the age of 18 years.

Signature of applicant: _____ Date: _____

PLEASE NOTE IF ANY SCHOOL EQUIPMENT (CHAIRS / NETS etc.) ARE USED THEY MUST BE RETURNED TO THEIR ORIGINAL LOCATION IMMEDIATELY AFTER THE EVENT.

DATA PROTECTION ACT – any personal data entered on this form may be held on computer files.

For Office use only:

Provisional Cost of Hire

Facility Hired:

Cost per Hour:

Calculated on present rates of hire. These are subject to increase in September each year. Charges at the time of hiring will be applicable.

Letting Approved YES/NO

Signed: _____

Date: _____

Venue Booker updated: __/__/__ **By** _____

SKANSKA informed: __/__/__ **By** _____

Copy Given to Finance __/__/__

Copy Given to Catering Manager __/__/__

**CLAIM FOR Governing Body's TRAVELLING AND
OUT OF POCKET EXPENSES**

Name:

A receipt must be attached for all Train/Bus/Car Park Claims

PLEASE COMPLETE THIS FORM IN PEN

Date	Time Dep. Rtn.	Purpose of visit/ Places visited/ Details of claim	Miles	Fares	Other/Subsistence
TOTALS					

I certify that this is a true and correct claim and that expenditure has actually been incurred by me.

Fares	£
Mileage	£
TOTAL OF CLAIM	£

.....
Signature of Claimant

Nominal Code:

.....
Authorising Signature

Cost Centre:

Cheque No.

Bank Account No: _____ Sort Code: _____

Bacs Payment Date:

Email Address for remittance: _____

Notes of Guidance:

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

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

1. Control Objectives

The inventory should:
record the location of all equipment
ensure losses are easily identified

2. Key Controls

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

3. Records Required

An inventory of all valuable items on the premises should be maintained. This should include assets on loan or donated to the establishment as well as those purchased. It should include all non-consumable items which cost over £1000, and any items costing less than £125 which are particularly liable to theft, for example those that are attractive and portable. It is a matter for local decision as to whether furniture is included. For example, a Headteacher might decide not to include classroom furniture but might wish to include a valuable desk or bookcase.

For each item the following description should be recorded immediately upon receipt:

A description
The model
The serial number
The date of purchase or acquisition
The order reference
The purchase price

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

4. Checking the Inventory

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

5. Writing off items from the inventory

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

