Tacolneston & Morley Primary School Federation

Finance Policy

All policies at Tacolneston & Morley CE VA Primary Schools Federation should be taken as part of the overall strategy of the school and implemented within the context of our Safeguarding Policy and our vision, aims and values as Church of England Schools.

Agreed: January 2018

Head Teacher: Governor:

Review : January 2019

A - GOVERNANCE

General

1. A list of all governors, their membership of committees and terms of reference thereof, is attached at Appendix A.
2. The governing body meets at least once a term.
3. Committees of the governing body meet at least once a term.
4. The governing body agrees, no later than by the end of term, the dates of meetings for at least the next term.

The Governors

5. The governing body approves the annual budget and the associated policies, eg charging policy (Appendix D), bad debt policy (Appendix E), redundant equipment policy (Appendix F) and Governors Allowances (Appendix G).
6. The governing body is responsible for the overall direction of the school; it determines the school's spending priorities and evaluates the effectiveness of spending decisions.

The Head teacher

7. The governors delegate responsibility for the day-to-day management of the school to the head teacher.
8. The head teacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools.
9. The head teacher ensures that sound systems of internal control are in place.
10. The head teacher and a representative of the governing body compiles draft budgets.
11. The head teacher monitors the budget monthly and supplies the Resources Committee with monitoring information.
    The information for the Resource Committee takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by either the head teacher's written commentary or a verbal report.

The Staff

12. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.
13. Staff are responsible for any budget whose management is delegated to them.

The Resources Committee

14. Membership is determined by the governing body and reviewed annually in the autumn term.
15. The Resources Committee is responsible for:
    - agreeing draft budgets for the governing body's approval in time for submission to the LA by 1 May each year
    - all financial appraisals
    - forecasting numbers on roll and future budget shares
    - monitoring and adjusting in-year expenditure
    - ensuring accounts are properly closed and reviewing the outturn position
    - evaluating the effectiveness of financial decisions
    - administering voluntary funds

    as set out in the terms of reference for the Resources Committee.

16. The Resources Committee when undertaking any review of staffing must assess the budgetary implications of the recommendations and advise the governing body accordingly.

Expenditure Limits

17. The inclusion of an item in the approved budget plan gives authority to spend, save that the head teacher seeks approval from the Resources Committee for any individual transaction in excess of £3,000.
18. The head teacher authorises virements up to £5,000. Above this amount Resources Committee approval is sought. All virements are minuted.

Orders

19. Quotations are obtained or tenders sought for purchases exceeding the limits set out in Norfolk's Scheme for Financing Schools.

Minutes

20. Minutes are taken which record the basis for any decisions made and clearly state the decisions themselves. Draft minutes are circulated to members of the committee within one week of its meeting and are agreed and signed at its next meeting. The minutes of all committees are reported to the governing body.

Register of Business Interests

21. The head teacher maintains a register of business interest for governors and for staff who influence financial decisions. The register is attached at Appendix B

B - FINANCIAL PLANNING

1. The school development plan includes a statement of its educational priorities to guide the planning process. The school development plan states the priorities in sufficient detail to provide the basis for constructing budget plans.
2. There is a clear, identifiable link between the school's annual budget and the school development plan.
3. For each of the key issues in the school development plan, costs and other inputs are identified and budgets prepared.
4. The school development plan is reviewed in the autumn term to ensure that educational priorities are stated for the next three years and shows how the use of resources is linked to achieving the goals.
5. The school budget is revised after the review of the development plan and resources identified within the budget to deliver the plan's priorities.
6. The school budget is maintained for the current financial year and at least one further year.
7. The budget is based on realistic estimates of all income and expenditure so that planned expenditure does not differ materially from the agreed budget.
8. The budget and cash flow are profiled in accordance with likely spending patterns.
9. In the event of a budget surplus this is earmarked for a future specified use.
10. A record is maintained of all ongoing commitments with explanations of any significant year-on-year changes.
11. All new initiatives are appraised by the Resources Committee in relation to their costs, benefits and sustainability.
12. The main elements of the budget are fundamentally reviewed within a three year cycle. Benchmarking information helps to identify priorities.
13. The budget cycle is as follows:

<u>Spring Term</u>

- If necessary, the head teacher prepares a revised budget for the current year with the Resources Committee and this is agreed at its meeting in the first half of the term.
- The budget revision, once approved by the Resources Committee, is taken to the next meeting of the governing body for governor approval.
- The approved budget revision is sent to the LA by 28 February.
- A draft budget plan for the coming financial year, and at least one further year, is prepared by the head teacher and taken to the Resources Committee meeting in the second half of the spring term. This will form the basis of the committee's recommendation to the governing body.
- The full governing body meeting is arranged to take place after the meeting of the Resources Committee. The governing body will carefully consider the budget plan and a report from the Resources Committee before approving the school's budget plan.
- The head teacher submits the approved budget plan to the LA by 1 May each year.

Summer Term

- The head teacher prepares a revised budget for the Resources Committee to consider. The revision takes account of the actual balance in hand or overspending for the previous financial year.
- The budget revision, once approved by the Resources Committee, is taken to the next meeting of the governing body for governor approval.
- The approved budget revision is sent to the LA by the end of the summer term.

Autumn Term

- The head teacher prepares a revised budget for the Resources Committee to consider. The revision takes account of any changes to the school development plan, staffing adjustments and changes to the number of pupils on roll.
- The budget revision, once approved by the Resources Committee, is taken to the next meeting of the governing body for governor approval.
- The approved budget revision is sent to the LA by the end of the autumn term.

C - BUDGET MONITORING

1. The head teacher produces monthly monitoring reports, which include committed expenditure.
2. The Resources Committee receives the monitoring report at each meeting together with the head teacher's written report thereon. The report takes the form of Norfolk's budget proforma.
3. The head teacher identifies and recommends to the Resources Committee appropriate remedial action for budget variances.
4. The head teacher recommends to the Resources Committee how to vire any in-year underspends in excess of £5,000 (The head teacher is authorised to vire amounts up to £5,000)
5. The head teacher monitors expenditure on initiatives in the school development plan.
6. The head teacher monitors monthly cash flow to ensure the school does not go overdrawn as part of the monthly monitoring process.

D - PURCHASING

1. All orders comply with the LA's Standing Orders for Contracts as published in Norfolk's Scheme for Financing Schools.
2. The school demonstrates value for money through competitive tendering when appropriate or by using ESPO or other approved purchasing arrangements.
3. Prior approval of the governors is obtained for any expenditure in excess of £3,000. Orders are not artificially split to evade this limit.
4. The school will not enter into any "finance lease" and will ensure that any lease entered into is an "operating lease".
5. Three written quotations are obtained for any order whose value is £5,000 and above. If a quotation other than the lowest is accepted it is reported to governors and the reasons minuted.
6. Contract specifications will contain the following:
    - contract duration
    - definitions
    - contract objectives
    - services to be provided
    - service quantity
    - service quality standards
    - contract value and payment arrangements
    - information and monitoring requirements
    - procedure for disputes
    - review and evaluation requirements
7. The official pre-numbered orders are used for all services except utilities, rent, rates, petty cash and any payments due under a loan/lease agreement. Any urgent verbal order is confirmed by a written order.
8. Individuals will not use official orders to obtain goods or services for themselves.
9. All orders are signed by the Head Teacher or in an emergency the Deputy Head Teacher or the Senior Teacher
10. The signatory will be satisfied that the goods or services are appropriate and necessary, that competitive tenders have been obtained where necessary and that there is sufficient budgetary provision.
11. Each order placed is entered in the school's financial system as a commitment.
12. The school checks goods received against the delivery note and the delivery note is checked against the invoice. The invoice is also checked against the order. Evidence of this is provided by the use of rubber stamps approved by Norfolk Audit Services. The other checks indicated on the stamps are also carried out. These checks are not done by the person who signed the order.
13. Payment is made within the agreed time limits after certification by an approved signatory.
14. An invoice is not authorised for payment by the person who signed the order nor by the person who checked receipt of goods/services. Payment is only made against the original supplier's invoice and not on a statement.
15. The School does not hold any petty cash.

E - FINANCIAL CONTROLS

1. A written description of all the school's financial systems and procedures is maintained. These are kept up to date and the school administration staff are trained in their use.
2. The head teacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. These arrangements are the school administration staff within the federation.
3. The head teacher has due regard to separation of duties in organising financial duties. At least two people are involved in the completion of tasks and the work of one acts as a check on the work of the other.
4. The school maintains proper accounting records. All transactions can be traced from accounting records to prime vouchers and all prime vouchers are traceable in the accounting records. The use of correcting fluid is not allowed. Any alterations to original documents are clearly made in ink and initialled to identify the person making the alteration.
5. Documents relating to financial transactions are retained in line with the LA's recommendations, as outlined in Appendix C.
6. All records are securely stored and access allowed only to authorised staff, ie

   The head teacher

   School administration staff within the federation

   Resource Committee Governors where appropriate

7. Where there is a requirement to account separately for earmarked funding the head teacher ensures this is done and that money is spent on its intended purpose.
8. An internal audit will be undertaken on a biannual basis at each school (schools audited in alternative years) by a member of the Resources Committee and reported back to the Resources Committee.

F - INCOME

1. The full governing body approves the school's charging policy and reviews it annually. The charging policy is attached at Appendix D
2. Proper records of all income due are kept. At Morley School lettings are approved by the Headteacher in accordance with the governors' policy and recorded in the lettings register. The lettings policy is attached at Appendix I
3. At Tacolneston income is recorded on an Income Voucher daily but no receipts are issued unless requested and then only for amounts over £20.00.
4. At Morley official pre-numbered receipts are given for all cash collected except where a collection record card is issued to a pupil for instalment payment for a school trip. Other formal documentation is kept for other income. Receipts are kept securely and in order.
5. Pending banking, cash and cheques are locked away.
6. Income is banked promptly and in full. Paying-in slips show the analysis between cash and cheques and cheques are individually listed. Income is not used for making any payment or for cashing personal cheques.
7. Income recorded in the accounts is reconciled monthly with the bank statement.
8. Where invoices are required, they are issued within 30 days.
9. The school sends a first reminder for any unpaid invoice after 3 weeks, a second reminder after 6 weeks and a final reminder after 9 weeks. Legal action is considered if a further 14 days lapse. Debts are written off only in accordance with the school's bad debt policy (see Appendix E).
10. There are no cash machines within the schools which require emptying.

G - BANKING

For official funds, the schools bank is Barclays .

1. Bank statements are received weekly and accounts are reconciled, any discrepancies are resolved.
2. At Tacolneston School the reconciliation statement is signed by the person undertaking the reconciliation and reviewed and countersigned by someone who understands the reconciliation process.
3. At Morley school the person completing the reconciliation is not responsible for processing receipts and payments.
4. Staff never use their private bank accounts for any receipt due to or from the school budget.
5. Expenditure made by individuals on behalf of the school from their own private bank accounts may be reimbursed on presentation of a valid receipt. This method of purchasing will only be used when suppliers request immediate payment or to order goods over the internet and then only until a school purchasing card has been obtained.
6. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.
7. The school is not allowed to enter any loan agreement except with the LA. (This does not apply to loans pre-existing at 1 April, 1999).
8. Each cheque is signed by two authorised signatories and supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed.
9. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.

H - PAYROLL

1. Personnel procedures, including appointments, promotions and terminations are supervised by the Resources Committee.
2. Any permanent changes to personnel salaries are notified by the head teacher to the Resources Committee.
3. The head teacher ensures that at least two people are involved in completing, checking and authorising any variations to payroll, whether temporary or permanent, and the payment of expenses.
4. Names and specimen signatures of authorised signatories have been sent to the payroll provider who will be promptly notified of any changes.
5. Only authorised staff are allowed access to personnel records, ie

   The head teacher

   The secretary

6. Arrangements have been made for staff to access their own records. These are

   With the permission of the head teacher

7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
8. The head teacher maintains an up-to-date list of teachers and other staff employed at the school. This is held on SIMS and is amended, as necessary, on a monthly basis.
9. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

I - TAX

1. The head teacher ensures that all relevant staff are aware of relevant provisions concerning VAT, tax and the Construction Industry Scheme (CIS) as the LA will pass back to the school any penalties imposed on it arising from an error by the school.
2. Proper VAT invoices are obtained for all transactions involving VAT.
3. The LA's VAT manual for schools gives details of accounting for VAT and is adhered to by the school.
4. All payments falling within CIS are made in accordance with the LA's agreed procedure.

J - VOLUNTARY FUNDS

For voluntary funds, the schools bank with the Alliance and Leicester.

1. The School Fund Account is accounted for separately from the school's delegated budget and is held in a separate bank account.
2. The school funds have been registered with the Charity Commission
3. The governors have appointed treasurers. The treasurers' names and addresses are

Tacolneston School Fund John Hooper 42 Norwich Road Tacolneston Norwich NR16 1BY	Morley School Fund Ruth Oyeniyi The Hideaways Leys Lane Attleborough NR17 1NF

4. The governors will appoint Norfolk County Council Internal Audit as an independent auditor who is not a member of the governing body.
5. The same standards that apply to the school's delegated budget apply to the school fund except that it is kept on a receipts and payments basis rather than an income and expenditure basis.
6. Only income unconnected with the delegated budget is credited to the fund. Any income properly belonging to the school's delegated budget is credited to the delegated budget.
7. The head teacher presents the audited accounts together with the auditor's certificate and written report on the accounts to the governors as soon as possible after the end of the accounting year. They are presented to the governing body at their Autumn term meeting.
8. The head teacher sends a copy of the audited accounts and auditor's certificate to the LA as soon as the governors accept them.
9. Each school fund cheque is signed by two authorised officers. The authorised officers are

   Laura Green for both Tacolneston and Morley Schools

   Jo Diaper for Tacolneston School

   Kate Easter for Morley School

10. Where daily takings exceed £500 in cash all monies collected before bank closing should be banked on the day of collection. In other cases banking must be on a regular basis, at least weekly.
11. Income will not be receipted, unless it is requested and then only for amounts above £20.00.
12. Bank reconciliations are carried out at least termly.

K - ASSETS

1. The head teacher ensures that stocks are maintained at reasonable levels and are checked physically at least once a year, preferably once a term.
2. An up-to-date inventory is to be maintained of all items of equipment. Those that are portable, valuable and desirable are identified as school property with security marking.
3. The inventory is checked at least once a year, in the Summer Term. The inventory is signed as evidence of the check having been undertaken. All discrepancies are investigated and any resulting in a loss of £100 or more will be reported to the governors. Any loss exceeding £500 will be referred to the Head of Children's Services (Finance & ICT).
4. Whenever school property is taken off site, e.g. musical instruments/computers, they are signed for and the register noted accordingly. The register is held in the school office.

5. The governors have approved a policy in relation to redundant equipment (see Appendix F).
6. The safe is kept locked and the keys removed and held elsewhere.
7. The school's asset management plan is supervised by the Resources Committee

L - INSURANCE

1. The school reviews all risks annually to ensure that the cover available and the sums insured are adequate. Advice is available from NCC's Risk and Insurance Manager.
2. The governors consider whether to insure against any uncovered risks.
3. The school will notify the LA/its insurers of any new risks or any other alterations affecting existing insurance.
4. The school will not give any indemnity to a third party.
5. The school will immediately advise the LA/its insurers of any accident, loss or other incident which may give rise to an insurance claim.
6. Insurance will cover the use of school property when off the premises, e.g. musical instruments/computers.

M - DATA SECURITY

1. Computer systems used for school management are protected by password security. Passwords are changed monthly and more frequently in the event of staff changes.
2. All data is backed up daily and the back-ups stored in a secure fireproof location. A weekly backup is held off site.
3. The Head teacher has established a contingency plan for recovery from an emergency, i.e.

   Backup discs are used to reinstall finance data onto an appropriate school laptop.

4. Only authorised software is installed on any school computer to safeguard against computer viruses.
5. The governors ensure that the Data Protection Commissioner is notified in accordance with the Data Protection Act 1998, and that the school's use of any electronic or relevant manual systems to record or process personal information, and any disclosure of that information, complies with the legislation.

APPENDICES

A Governors and Committees

B Register of Business Interests

C Retention of Financial Records

D Charging Policy

E Bad Debt Policy

F Redundant Equipment Policy

G Governors' Allowances Policy

H Electronic Payments (Bacs)

I Lettings Policy

APPENDIX A – GOVERNORS AND COMMITTEES

Sub Committee	Chair	Members
Effectiveness (Curriculum, Attainment, Communications)	**Jane Coath**	**Laura Green, Kate Easter, Linda Bird, Peter Jackson, Chris Mackinnon**
Ethos	**Rev'd Colin Reed**	**Laura Green, Linda Bird, Jane Coath, Roger Cordey, Michelle Richman**
Resources (Personnel, Finance, Premises)	**Ruth Oyeniyi**	**Laura Green, Robert Culyer, Roger Cordey, Emma Gooderham**
Head Teachers Pay Award	**Ruth Oyeniyi**	**Robert Culyer, John Hooper,**
Head Teacher's Performance Management	**Ruth Oyeniyi**	**Robert Culyer**

	Responsibility	
Subject	**Governor**	**Member of staff**
Art	Michelle Richman	Kate Easter
Attendance	Jane Coath	Laura Green
Collective Worship	Rev. Colin Reed	Laura Green
DT	Michelle Richman	Jo Diaper
EYFS	Emma Gooderham	Jo Diaper / Kate Easter
Geography	Jane Coath	Susan Adams
Gifted & Talented	Jane Coath	Tina Douglas
History	Jane Coath	Susan Adams
Computing	Emma Gooderham	Julia Thompson
English	Robert Culyer	Sally O'Dell KS2 – Laura Ketley KS1
MFL	Peter Jackson	Claire Cumberlidge
Music	John Hooper	Lorna Grant
Maths	Chris Mackinnon	Georgia Ryan
PE	Ruth Oyeniyi	Ian Constance
PSHE	Michelle Richman	Laura Green
RE	Rev'd Colin Reed	Elizabeth Cooper
Safeguarding	Jane Coath	Laura Green
Science	Chris Mackinnon	Gemma Wooff
SEN	Jane Coath	Tina Douglas

APPENDIX B - REGISTER OF BUSINESS INTERESTS FOR SCHOOL GOVERNORS

The register should set out the relevant business interests of governors and details of any other educational establishments they govern. The register should also set out any relationships between governors and members of the school staff including spouses, partners and relatives.

Name of Governor	NIL RETURN (if applicable)	Name of Organisation / Nature of Business	Nature of Interest	Date from which involved	Date of signature	Date interest ceased	Notes
Linda Bird	NIL				Sept 17		
Jane Coath	NIL				Sept 17		
Rodger Cordey	NIL				Sept 17		
Robert Culyer		Deopham Development LTD	Director	2012	Sept 17		
Kate Easter	NIL				Sept 17		
Emma Gooderham		Management Consultancy Software Development IoD Norfolk Committee – Arranges events for members	Director, Founder and Shareholder Commercial Director Committee Member – Ambassador for small business	Nov 2013 Feb 2017 Jan 2014	Oct 17 Oct 17 Oct 17		
Laura Green	NIL				Sept 17		
John Hooper	NIL				Sept 17		
Peter Jackson	NIL				Sept 17		
Chris Mackinnon	Nil				Sept 17		
Ruth Oyeniyi		NPS Property Consultants	Employee	May 2009	Sept 17		
Colin Reed		Associate Governor at Hingham Primary School		Feb 2016	Sept 17		

Michelle Richman	Nil				Oct 17		
Rodger Cordey	NIL				Sept 17		

Pro-forma Register of Interests in relation to Tacolneston and Morley Primary School Federation

APPENDIX C – RETENTION OF FINANCIAL RECORDS

(Where appropriate records detailed apply to both Official & Unofficial Funds)

Record Type	Detail of Record	Minimum Retention Period (years)
Paid Invoices	Paid by on-line direct input (schools' local bank accounts)	6 + 1
Cash Books	Full Books	3 + 1
Interest Claims	Establishment/departmental copies	2 + 1
Copy of orders/internal requisitions		2 + 1
Delivery notes		2 + 1
Postage records		2 + 1
Cheque stubs	Cancelled & Spoiled Cheques	3 + 1
Daily Transaction Sheets	File Copies	2 + 1
Bank Statements		3 + 1
Petty Cash Records		3 + 1
Educational Visits	Account/supporting documentation, final statements	3 + 1
Contracts	Quotations, tenders	6 + 1
Systems control & data vet reports	For own systems	2 + 1
Records of Controlled Stationery		6 + 1
Payroll Master Records	Paid by on-line direct input	12 + 1
Personnel Records	As held by establishments and/or departments	Retain for one year after the end of the employment
Receipt Books	From date of last receipt in book	6 + 1
Bank paying-in books and slips		6 + 1
Copy debtor accounts		6 + 1
Till rolls		6 months
Cash register control readings		2 + 1
Income collection registers	e.g. meals	2 + 1
Letting registers	Including copy receipts	6 + 1
ESPO Order Books		6 + 1
Trivia Order Books		6 + 1
Inventories	Full books	2 + 1
Stock Records	Ledgers, bin cards, stock tables	2 + 1
Accounting code lists		Current year + 1

Budgetary Control Reports		2 + 1
Commitment records		2 + 1
Dinner Registers		Current year + 2
Accepted tender documents	From end of contract or extension	6 + 1 or 13 + 1 if sealed deed
Contract variations	Changes during the contract term	6 + 1 or 13 + 1 if sealed deed
Record of receipt and opening of tenders	From end of contract or extension	6 + 1
Record of terms and prices offered by all bidders	From end of contract or extension	6 + 1
Signed contracts plus key records e.g. surveys, site plans, bills of quantities	From end of contract or extension	6 + 1
Unsuccessful tenders	From end of contract or extension	2 + 1 NB: Unsuccessful tenders are the property of the tenderer. If he requires return of paperwork it may be necessary to do so. The challenge period for unsuccessful tenders is only three months long - however documents should be retained for 2 + 1)
Unofficial Funds/ Voluntary Funds	Audited accounts/statements, cashbook, and supporting documentation.	3 + 1

APPENDIX D – CHARGING POLICY

Charges for School Activities

Legislation allows schools to charge for certain activities, which take place both inside and outside, school hours. Norfolk County Council has adopted a policy, which it recommends to governors, but it is for governors of schools to decide whether or not to follow the policy. The School's charging policy must be described in its brochure, which can be obtained from the school.
If your son or daughter's school governors follow the County Council's charging policy, these are the activities and materials for which you will be charged:

- Music tuition: individual tuition in playing a musical instrument, which is neither part of the syllabus for an approved public examination, nor part of the National Curriculum. Schools may charge for instrumental tuition given to groups of no more than four pupils.
- Ingredients and materials: ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.
- Travel: the cost of travel when a pupil makes use of transport not provided by the authority or school, to travel direct from home to an activity approved of, but not provided by, the authority or school.
- Board and lodging: board and lodging will be charged in all cases where a school activity involves pupils in nights away from home.

Activities outside school hours

A charge will be made for all non-residential activities, which take place wholly, or more than 50% outside school hours, where the child's participation has been agreed in advance by the parents. The charge will include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.
Residential trips outside school hours - a residential trip is deemed to take place outside school hours if the number of 'missed' school sessions is less than half of the number of half days taken up by the trip. Charges will be made as described above.
Public Examinations - charges are made for the entry of a pupil for a prescribed examination for which he/she has not been prepared by the school, or where the pupil entered for examinations in the same subject with two examination boards.
Remission of charges - only parents who are in receipt of Income Support, Working Families' Credit, Disabled Person's Tax Credit or Income Based Job Seekers Allowance are eligible for remission of charges. Remission of charges only applies to board and lodgings charges, which are levied directly by the LEA or the school and where they relate to activities, deemed to take place wholly or partly in school hours.
Remission will not apply to such charges when they relate to activities wholly outside school hours, except if the activity is prescribed in a syllabus for a public examination, if it is prescribed by the National Curriculum or fulfils duties relating to Religious Education.
Parents who have difficulty meeting any charges should discuss the matter in confidence with the headteacher.

Refunds Policy

The full contribution to an activity will be refunded if a child is absent due to illness.
If a trip has to be cancelled parental contributions will be refunded.
If contributions to an activity exceed the total cost a refund will be given, if excess is over £2 per child.
Excess income less than £2 per child will be paid into school fund account.
Excess of expenditure will be funded by school fund.

APPENDIX E – BAD DEBT POLICY

1. Wherever possible, income due will be collected before or at the time the relevant sale or service is provided. Where this is not possible, an invoice will be raised for immediate payment.
2. All debts will be recorded and non-payment will be followed up by issuing reminders as outlined below. Where a service is being provided, this will cease immediately and the debtor will be informed of this in writing. The service will not be reinstated until the debt is cleared and payment of future services is made in advance.
    - 3 weeks from date of invoice - 1st reminder
    - 6 weeks from date of invoice - 2nd reminder
    - 9 weeks from date of invoice - final reminder

    The final reminder will be sent by recorded delivery and threatens legal action if the account is not settled within 14 days.

3. After 14 days, where a debt is still outstanding, legal action will be considered and the debtor will be informed of this in writing. The debt may be referred to the County Legal Services, where appropriate.
4. Legal action will not be taken for debts under £50.
5. If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:
    - those up to the value of £100 to be approved by the headteacher and reported to the next meeting of the governing body
    - those exceeding £100 and up to the value of £500 to be referred to the governing body for approval, either directly or after consideration by the finance committee
    - those exceeding £500 to be referred to the Head of Children's Services (Finance & ICT) (as per the Norfolk Scheme for Financing Schools)
6. The VAT element of any debt must not be written off as this contravenes HM Customs and Excise statutory requirements.

APPENDIX F – REDUNDANT EQUIPMENT POLICY

1. The governing body has the authority to declare equipment, furniture or any other assets or stores surplus to requirements and to arrange for their sale or write off, provided the items concerned were purchased in full or in part from its delegated budget. Land and building are always excluded from this authority.
2. Where the estimated disposal value of surplus or redundant assets (equipment) or stores is less than £100 and sale is to be by public auction or competitive tendering, authority for disposal can be given by the headteacher.
3. The prior approval of the governing body will be required where:
    - The estimated disposal value is between £100 and £500
    - The sale is not to be by public auction or competitive tendering
4. Where the estimated disposal value is above £500, these must be referred to the Head of Children's Services (Finance & ICT), (as per the Norfolk Scheme for Financing Schools).
5. A list of equipment disposed of will be presented to the governing body at its' next meeting. This list will show, so far as may be known, the item, department, date of manufacture or purchase, values when new and when made redundant (estimated where necessary) and disposal value.
6. The schools' inventory will be amended to show disposals and such entries will be endorsed by the headteacher.
7. The net income (i.e. excluding VAT) from the sale of surplus or redundant assets or stores purchased from the school budget will be credited back to the school budget.

APPENDIX G – GOVERNORS ALLOWANCES POLICY

This policy statement has been developed in accordance with the School Governance (Roles, Procedures and Allowances) (England) Regulations 2013. These regulations give Governing Bodies the discretion to pay allowances from the school's annual budget allocation to governors for certain allowances which they incur in carrying out their duties. The Federated Governing Body believes that paying governors' allowances, in specific categories as set out below, is important in ensuring equality of opportunity to serve as governors for all members of the community and so is an appropriate use of school funds. The specific items allowable reflect this objective.

All governors of the federation will be entitled to claim the actual costs, which they incur as follows:

1. Governors will be able to claim allowances providing the allowances are incurred in carrying out their duties, as a Governor or representative of the federation, and are agreed by the Steering Committee that they are justified before any reimbursable costs are incurred.

2. Governors will be able to claim for the following, on a case-by-case basis and with the prior approval of the Governing Body:

- Childcare or babysitting allowances (excluding payments to a current/former spouse or partner);
- Cost of care arrangements for an elderly or dependent relative (excluding payments to a current/former spouse or partner);
- The extra costs they incur in performing their duties either because they have special needs or because English is not their first language;
- The cost of travel relating only to travel to meetings/training courses at a rate of 45 pence per mile which does not exceed the specified rates for school personnel;
- Travel and subsistence costs, payable at the current rates specified by the Secretary of State for the Environment, Transport and the Regions, associated with attending national meetings or training events, unless these costs can be claimed from the LEA or any other source;
- Telephone charges, photocopying, stationery, postage etc;
- Any other justifiable allowances.

The Governing Body for the federation acknowledges that:

- Governors may not be paid attendance allowance;
- Governors may not be reimbursed for loss of earnings.

Governors wishing to make claims under these arrangements, once prior approval has been sought, should complete a claims form (obtainable from either School Office), attaching receipts where possible, and return it to the School within two weeks of the date when the allowances were incurred, when they will be submitted for approval by the Chair of Governors or Chair of Resources to be presented to the Resources Committee (which meets at least once per term) for final approval.

Claims will be subject to independent audit and may be investigated by the Chair of Governors (or Chair of Resources in respect of the Chair of Governors) if they appear excessive or inconsistent.

Electronic Payments (Bacs)

If you pay each of your suppliers by cheque for each invoice you receive then changing to make your payments using electronic payment will make things easier for you.

Instead of printing cheques for each supplier's invoice(s) in your normal payment run you can use STAR to write all the relevant payment details to an electronic file. This file is then sent (uploaded) to Barclays who then use Bacs to make all the payments by bank transfer to the suppliers that you have detailed on that file. You can only pay suppliers who have already registered with Bacs and you will need to hold their bank sort code and account details on their STAR Supplier record.

Once a Bacs file has been sent to Barclays the payment(s) detailed on the file will be made to your supplier(s) within 3 working days. No cheques, no printing, no postage or stationery required – a charge of £0.04 for each transaction (payment made) will be charged to the schools bank account the following month. Schools **must not** use the Faster/same day payment method as this will be expensive and could cause cash flow problems for the Council.

After a file has been created and sent to Barclays it cannot be changed so it is important that the payment details included on the file are correct. It is equally important that there are stringent checks and balances included in your financial procedures to ensure that only fully authorised payments are made.

This document aims to answer your questions about setting up a successful and secure Bacs payments process.

Financial Responsibility

The responsibility for proper administration of the school's financial affairs rests with the governing body and, therefore, governors should be informed and consulted on the decision to make payments by Bacs. It is recommended that the governing body review school financial procedures and ensure that monetary thresholds are updated and reflected in their schemes of delegation and financial procedures manual.

Payments made by Bacs should have maximum limits applied both for individual Supplier Payments and the overall payment contained within one Bacs Payment file.

Schools wishing to set up the facility to make payments by Bacs should contact their Finance Support Officer who will assist them in the application process.

Getting Started

In order to get started please follow the following steps:

- Ensure the Governing Body is aware of the school intent to use electronic payments.
- Register existing/new users as inputters/authorisers to Barclays.net using the Barclays.Net Online Banking Setup form.
- Ensure that the procedure and rules are understood and sign to acceptance these rules will be followed.

When making electronic payments it is important to include the correct and full payment reference information so the recipient can identify what the payment represents or who has issued it to them, and in the case of supplier payments, to enable the organisation receiving the payment to connect it to the correct customer's account.

The data is sorted into payments to each of the banks and then transmitted to each institution. This data is downloaded into their computer systems and applied to the relevant customers' accounts and debited to yours.

The entire process is simple and efficient - and it takes less than three days from start to finish.

Bacs processing cycle
Input - day 1
Input day is the day a business user submits a payment file to Barclays (and then to Bacs) for a processing cycle. Payment files must be transmitted to Bacs between 07.00 and 17.00.

Processing - day 2
Files are delivered to the recipient banks by Bacs which then process each payment.

Entry - day 3
Payments are simultaneously credited to the recipients' accounts and debited from your account.

As the payer, you remain in control of the process at all times. You decide when each payment will be made. You can also recall payments after the payment information has been submitted, provided your bank is notified prior to a specific cut off time.

Financial Procedures

In order to maintain financial integrity and reduce the risk of fraud there will need to be a strict separation of duties involved in the processing of Bacs payments within the school.

Each individual involved in the Bacs payments process will need to have their role defined during the initial registration process. A form will be provided and details forwarded to the Schools Finance office. Barclays.Net Online Banking Setup

The form will be used by Schools Finance to record the schools users' details and register Bacs file authorisers with the Barclays.net system.

Processing Bacs Payments.

There are three stages involved in the processing of Bacs payments:

- Data entry – normal processing of order invoices and transactions
- Selecting order invoices and/or transactions for payment by Bacs and creation of Bacs file ready for upload to Barclays
- Manual authorisation of a Bacs file print summary and online authorisation of the file uploaded to Barclays

Data Entry – STAR allows for different levels of responsibility and the appropriate separation of duties. There should be no need to change existing arrangements for

those suppliers who are currently paid by cheque – i.e. data entry should be made in the same way as it is now until an order or transaction is ready for payment.

Payment by Bacs –As part of this process STAR will create a Bacs file that is then uploaded to Barclays and prints a Bacs Payment Summary that has to be signed by the Authoriser. Once the file has been created it must not be changed in any way – if it is then Barclays will be unable to read it and it will be rejected and no payments will be made. A BACS Creator CANNOT be an Authoriser.

Bacs Authorisation – the Authorisers will have been nominated as the responsible officers within the school who take responsibility for authorising a Bacs Payment file for processing by Barclays and Bacs. They will have been registered with Barclays.Net and only they will have the ability to authorise Bacs Payment Files for processing via the Barclays online facility.

Before they authorise an individual file they must first check that the details printed on the Bacs Payment Summary for this file are supported by genuine and matching supplier invoices. They must sign the Summary to say they have checked it and seen that the detail is correct.

A Bacs Authoriser CANNOT be a BACS Creator and should normally already be a Cheque signatory as the level of financial responsibility is the same.

Other Procedures - Links

- Setting up suppliers to be paid by BACS - Refer to the BACS section
- Procedure for creating BACS payment file within Star Accounts
- Procedure for Importing Payment file into Barclays Online
- Procedure for Authorising/Deleting Payment file within Barclays Online

Security & Financial Procedures

- Barclays .net security
- School Financial Procedure Section 10 Banking
- A guide to Data protection

As you will now be storing customer/parents bank information you must familiarise yourself with the data protection act (see link above). Some of the basics include, never sharing data, destroying all physical paper records were the data is shown and only holding the data on a secure system i.e. Star Accounts.

Please sign to agree that the process has been shared with the governing body and that the designated authorisers/inputters have read the procedures and will comply with the guidelines.

Headteacher…… Dated……..

School Name:……...

Morley CEVA Primary School

Lettings Policy

The Governing Body regards the school buildings as a community asset and welcomes the opportunity to work with partner organisations by engaging with services that meet the wider needs of children, young people, families and the local community.

The Governing Body reserve the right to refuse any lettings that are not consistent with the aims and ethos of the school. Priority will be given to activities that benefit the children of our school and the school community.

Management and Administration of Lettings
The Head Teacher is responsible for the management of lettings, in accordance with the Governing Body's policy. The Head Teacher may delegate all or part of this responsibility to other members of staff, whilst retaining overall responsibility for the lettings process.

If the Head Teacher has any concern about whether a particular request for a letting is appropriate or not, she will consult with the Chair of Governing Body or the Chair of the Resources Committee, as appropriate.

Administrative Process
Organisations seeking to hire the school premises should in the first instance contact the School office. An Application for Hire form and Terms & Conditions of Hire will be sent for completion.

The Governing Body has the right to refuse an application, and interested parties should be advised that no letting should be regarded as "booked" until approval has been given in writing.

The letting is not complete until the signed agreement has been returned to the school, with a refundable deposit (see Terms & Conditions for cancellation policy).

Once a letting has been approved, a signed copy of the application form will be returned to the hirer, with a letter of confirmation setting out the full details of the letting. For longer term lettings, applications forms will be reviewed on an annual basis.

Each hirer using the school's premises will be required to nominate a contact person. Such a person is deemed to be in charge and able to investigate any difficulties that may arise.

Any hirer who uses the school's premises must be properly insured and relevant insurance documents must be attached to the application

Alcoholic Drinks

- A temporary event licence must be obtained by the hirer, where appropriate. The Licensee is responsible for conduct of bar sales, etc.
- Application for a temporary event licence is only with the consent of the school.
- No alcohol is to be stored or retained on the premises when pupils are in school.

Smoking
Smoking is not allowed on the premises in line with the school's No Smoking Policy.