**Tacolneston & Morley Primary School Federation**



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**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 2019**

**Head Teacher: Governor:**

**Review : January 2020**

**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

1. Policies are agreed and cascaded within the Federation and governors and the Head Teacher are responsible for compliance
2. 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).
3. 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

1. The governors delegate responsibility for the day-to-day management of the school to the head teacher.
2. The head teacher ensures compliance with the financial regulations in Norfolk’s Scheme for Financing Schools.
3. The head teacher ensures that sound systems of internal control are in place.
4. The head teacher and a representative of the governing body compiles draft budgets.
5. 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

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

The Resources Committee

1. Membership is determined by the governing body and reviewed annually in the autumn term.
2. 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.

1. 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

1. 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.
2. The head teacher authorises virements up to £5,000. Above this amount Resources Committee approval is sought. All virements are minuted.

Orders

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

Minutes

1. 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

1. 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 Federation Development and Improvement Plan (FDIP) includes a statement of its educational priorities to guide the planning process. The FDIP states the priorities in sufficient detail to provide the basis for constructing budget plans.
2. There is a clear, identifiable link between each school’s annual budget and the FDIP.
3. For each of the key issues in the FDIP, costs and other inputs are identified and budgets prepared.
4. The FDIP 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:

Spring Term

* + 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 each 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 FDIP, 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 FDIP.
6. The head teacher monitors monthly cash flow to ensure the schools do 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 schools demonstrate 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 schools 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
	* contract termination
	* 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 Schools do 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 Federation 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: all members of the Senior Leadership Team are signatories; we work with our cluster schools in the absence of finance administration support and we pay for a full Finance Support package from Norfolk County Council.
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. Our schools maintain 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

1. 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.
2. 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. Income is recorded on an Income Voucher daily but no receipts are issued unless requested and then only for amounts over £20.00.
4. Pending banking, cash and cheques are locked away.
5. 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.
6. Income recorded in the accounts is reconciled monthly with the bank statement.
7. Where invoices are required, they are issued within 30 days.
8. 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).
9. There are no cash machines within the schools which require emptying.

**G - BANKING**

For official funds, both schools bank with 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 deputy head teacher

The office manager

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

With the permission of the head teacher

1. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
2. 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.
3. 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 FundJohn Hooper42 Norwich RoadTacolnestonNorwichNR16 1BY | Morley School FundRuth OyeniyiThe HideawaysLeys LaneAttleboroughNR17 1NF |

1. The governors will appoint Norfolk County Council Internal Audit as an independent auditor who is not a member of the governing body.
2. The same standards that apply to each 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.
3. 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.
4. 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.
5. The head teacher sends a copy of the audited accounts and auditor’s certificate to the LA as soon as the governors accept them.
6. 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

1. 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.
2. Income will not be receipted, unless it is requested and then only for amounts above £20.00.
3. 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 Federation 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 Federation will notify the LA/its insurers of any new risks or any other alterations affecting existing insurance.
4. The Federation will not give any indemnity to a third party.
5. The Federation 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 should be a mixture of 8 or more cases, letters, numbers and symbols. 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.

1. Only authorised software is installed on any school computer to safeguard against computer viruses.
2. The governors ensure that the Data Protection Commissioner is notified in accordance with the Data Protection Act 1998, and that the schools’ use of any electronic or relevant manual systems to record or process personal information, and any disclosure of that information, complies with all General Data Protection Regulations.

**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 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 |
| Ethos | Rev’d Colin Reed | Laura Green, Linda Bird, Jane Coath, Roger Cordey, |
| Resources (Personnel, Finance, Premises) | Robert Culyer | Laura Green, Robert Culyer, Roger Cordey, Emma Gooderham, John Hooper |
| Head Teachers Pay Award  | Ruth Oyeniyi | Robert Culyer, John Hooper,  |
| Head Teacher’s Performance Management | Ruth Oyeniyi | Robert Culyer |
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|  | Responsibility |
| Subject | Governor | Member of staff |
| Art |  | Lucy Livermore |
| Attendance | Jane Coath | Laura Green |
| Collective Worship | Rev. Colin Reed | Laura Green |
| DT  |  | Lucy Livermore |
| EYFS | Emma Gooderham | Jo Diaper / Kate Easter |
| Geography | Jane Coath |  |
| Gifted & Talented | Jane Coath | Tina Douglas |
| History | Jane Coath |  |
| Computing | Emma Gooderham | Julia Thompson  |
| English | Robert Culyer | Sally O’Dell |
| MFL | Peter Jackson | Kate Easter |
| Music | John Hooper | Lorna Grant |
| Maths |  | Debbie Cheese |
| PE | Ruth Oyeniyi | Ian Constance  |
| PSHE |  | Laura Green |
| RE | Rev’d Colin Reed | Elizabeth Cooper |
| Safeguarding | Jane Coath | Laura Green |
| Science  |  | Gemma Wooff |
| SEN | Jane Coath | Laura Ketley |

**APPENDIX B - REGISTER OF BUSINESS INTERESTS FOR SCHOOL GOVERNORS**

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

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.

Proforma for Tacolneston and Morley Federation 2018/9

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Name of Governor | Nil return (if applicable) | Name of organization (nature of business) | Nature of interest | Date from which involved | Date of signature | Date interest ceased | Notes |
| Linda Bird | Nil |  |  |  | 12/2018 |  |  |
| Jane Coath | Nil |  |  |  | 11/2018 |  |  |
| Roger Cordey | Nil |  |  |  | 02/2019 |  |  |
| Robert Culyer |  | Deopham Development LtdDiocese | DirectorOfficer | 20122016 | 10/2018 |  |  |
| Kate Easter | Nil |  |  |  | 12/2018 |  |  |
| Emma Gooderham |  | Management ConsultancySoak Digital LimitedInstitute of Directors | Director, Founder & shareholderOperations DirectorCommittee member/ambassador for small businesses | 201320182014 | 11/2018 |  |  |
| Laura Green | Nil  |  |  |  | 11/2018 |  |  |
| John Hooper | Nil |  |  |  | 11/2018 |  |  |
| Peter Jackson | Nil |  |  |  | 11/2018 |  |  |
| Ruth Oyeniyi |  | NPS Property Consultants | Employee | 2009 | 11/2018 |  |  |
| Colin Reed |  | Parish priest High Oak and HinghamRural Dean of Humbleyard | PriestDean | 20182018 | 12/2018 |  |  |
| Michelle Richman | Nil |  |  |  | 10/2017 |  |  |

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**APPENDIX C – RETENTION OF FINANCIAL RECORDS**

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

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| --- | --- | --- |
| **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. The School’s charging policy is described in its brochure, which can be obtained from the school.

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.

1. 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.
2. Legal action will not be taken for debts under £50.
3. 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)
4. 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.

APPENDIX I – LETTINGS POLICY

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**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.