

Hillside Primary School

Finance Policy



Hillside Primary School Finance Policy

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Finance Policy

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Finance Policy

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. The finance committee also meets at least once a term or as required.
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, bad debt and redundant equipment policy.
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 Headteacher

7. The governors delegate responsibility for the day-to-day management of the school to the headteacher.
8. The headteacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools.
9. The headteacher ensures that sound systems of internal control are in place.
10. The headteacher compiles draft budgets.
11. The headteacher monitors the budget monthly and supplies the finance committee with monitoring information.
The information for the finance committee takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by the headteacher's written commentary.

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 Finance Committee

14. Membership is determined by the governing body and reviewed annually in the Autumn term.
15. The finance 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 finance committee.

16. Any review of staffing is agreed by the Staffing and Finance committee who 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 headteacher seeks approval from the finance committee for any individual transaction in excess of £2000.
18. The headteacher authorises virements up to **£2000**. Above this amount finance 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 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 headteacher maintains a register of business and pecuniary interest for governors and for staff who influence financial decisions. The register is kept by the Clerk to the Governors. See example Appendix B
22. The finance committee undertake the key financial tasks each term outlined in the document at Appendix A.

Financial Planning

1. The school development plan includes a statement of its educational priorities to guide the planning process. The school improvement and 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 improvement and 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 improvement and development plan is reviewed in the Summer 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 improvement and 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 forecast 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 finance committee in relation to their costs, benefits and sustainability.

12. The main elements of the budget are fundamentally reviewed within a five year cycle. Benchmarking information helps to identify priorities.
13. The budget cycle is as follows:

Spring Term

- If necessary, the headteacher prepares a revised budget for the current year for the finance committee to consider at its meeting in the first half of the term.
- The budget revision, once approved by the finance 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 headteacher and taken to the finance 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 finance committee. The governing body will carefully consider the budget plan and a report from the finance committee before approving the school's budget plan.
- The headteacher submits the approved budget plan to the LA by 1 May each year

Summer Term

- The headteacher prepares a revised budget for the finance 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 finance 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 headteacher prepares a revised budget for the finance 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 finance 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.

Budget Planning

1. The headteacher produces monthly monitoring reports, which include committed expenditure.
2. The finance committee receives the monitoring report at each meeting together with the headteacher's written report thereon. The report takes the form of Norfolk's budget proforma.
3. The headteacher identifies and recommends to the finance committee appropriate remedial action for budget variances.
4. The headteacher recommends to the finance committee how to vire any in-year underspends in excess of **£2000**. (The headteacher is authorised to vire amounts up to **£2000**).
5. The headteacher monitors expenditure on initiatives in the school improvement and development plan.
6. Holders of devolved departmental budgets are supplied with termly monitoring reports or always on request. The headteacher monitors devolved budgets and agrees remedial action plans where necessary.

7. The headteacher ensures the school does not go overdrawn. The school LM system is organised on a monthly Imprest scheme with revolving credit of £33,000. Permission would be sought from the local authority if any likely overdraft was forecast.

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 **£2000**. 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, Governors will approve any lease more than 12 months and in excess of £2,000 in total.
5. Three written quotations are obtained for any order whose value is estimated over £5,000.
6. If a quotation other than the lowest is accepted it is reported to governors and the reasons minuted.
7. 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
8. 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.
9. Individuals will not use official orders to obtain goods or services for themselves.
10. All orders are signed by an authorised signatory and the finance office maintains an up-to-date list of signatories. Appendix C. (Confidential; kept in school safe).
11. 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.
12. Each order placed is entered in the school's financial system as a commitment.
13. 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.
14. Payment is made within the agreed time limits after certification by an approved signatory.
15. 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. Orders are signed by the Deputy Head Teacher, goods checked in by the Secretarial Assistant, invoices certified by the Head Teacher and processed by the Secretary / Finance officer.
16. The total limit of Purchasing Card purchases each month is £250.
17. The Headteacher is responsible for the Purchase Card, any purchases made have to be agreed by the Headteacher and an additional authorised person must be present when the transaction is processed.

Financial Controls

1. A written description of all the school's financial systems and procedures is maintained. These are kept up to date and all appropriate staff trained in their use.
2. The headteacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. These arrangements are that two members of the Administration team are trained in the school systems.
3. The headteacher 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 D. (Ref: 4A)
6. All records are securely stored and access allowed only to authorised staff, ie Head Teacher and Finance staff.
7. Where there is a requirement to account separately for earmarked funding the headteacher ensures this is done and that money is spent on its intended purpose.

Income

1. The full governing body approves the school's charging policy and reviews it annually. The charging policy is attached at Appendix E. (Ref: 9A)
2. Proper records of all income due are kept. 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 F. (Ref: 9C)
3. The responsibility of identifying and recording sums due is separated from the responsibility for collecting and banking income.
4. Official pre-numbered receipts are given for all cash collected over £20 or for any amount on request. A collection record card is issued to a pupil for instalment payments for a school trip if requested. Outgoing invoices are receipted for lettings and music lesson payments. The Nursery issue their own invoices and receipts. 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 G). (Ref: 9B)
10. Any cash transfers between staff are recorded and signed for.

Banking

For banking details for official funds see separate list.

1. Bank reconciliations are completed monthly and any discrepancies resolved.
2. The reconciliation statement is signed by the person undertaking the reconciliation and reviewed and countersigned by someone who understands the reconciliation process.
3. The person completing the reconciliation is responsible for processing receipts and payments but reconciliations are checked by the Head teacher
4. Staff never use their private bank accounts for any receipt or payment due to or from the school budget.
5. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.
6. 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).
7. Where the value of any cheque payment is over £500, it must be signed by two authorised signatures. Where the value of any cheque payment is less than £500, one authorised signature is acceptable, unless this relates to a staff reimbursement, in which case two authorised signatures are always required. Supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed i.e. not electronic or from rubber stamps.
8. All cheques are crossed "account payee". Cheque books are crossed "account payee". Cheque books are stored securely when not in use.
9. Two members of staff will deliver the banking to the local branch weekly and will vary the times this process takes place.

Payroll

1. Personnel procedures, including appointments, promotions and terminations are supervised by the personnel committee.
2. The headteacher ensures that the duties of authorising any variations to the payroll are separated from the processing of claims.
3. The headteacher 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 the Head Teacher or Deputy in her absence is allowed access to personnel records.
6. Arrangements have been made for staff to access their own records on request.
7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
8. The headteacher maintains an up-to-date list of teachers and other staff employed at the school. This is held on the Pearson database system and is amended, as necessary, on a monthly basis and up-to-date reports produced.
9. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

Petty Cash

No petty cash is held.

Tax

1. The headteacher 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.

Voluntary Funds

For voluntary fund account details see separate list.

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 fund has not been registered with the Charity Commission.
3. The governors have appointed a treasurer (see separate list).
4. The governors have appointed an independent auditor who is not a member of the governing body. (see separate list).
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 headteacher 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 Summer meeting.
8. The headteacher 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 listed separately.
10. Where no material income has been collected, it should be banked at least weekly.
11. All income will be receipted, unless it is below the agreed minimum. (See
12. Bank reconciliations are carried out monthly.

Assets

1. The headteacher ensures that stocks are maintained at reasonable levels and are checked physically at least once a year.
2. An up-to-date inventory is maintained of all items of equipment valued at £100 per item/ set. 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. 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 H). (Ref: 6A)
6. The safe is kept locked and the keys removed and held elsewhere.
7. The school's asset management plan is supervised by the chairperson of the governors' premises committee.
8. The school maintains a gift Register of all donations to the school, either in cash or kind.

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.

Data Security

1. Computer systems used for school management are protected by password security. Passwords are changed annually 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, preferably off site.
3. The Headteacher has established a contingency plan for recovery from an emergency, i.e. financial information kept off-site by two members of the office staff on encrypted memory sticks. Bank details are kept in the school safe.
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.

Name/Signature of Governor: Richard Keeler

Name/Signature of Headteacher: Simon Minter

Date: July 2017

Review date: July 2018

Appendix A

Hillside Primary School Governor Committees and Responsibilities

Finance/Staff

Mr Simon Minter
Mr Charles Powles
Mrs Sue Stinton
Mr Richard Keeler
Mrs Michala Whittaker - finance officer
Mr Matthew Yaxley
Mrs Wendy Griffiths

Premises/Health + Safety

Mrs Sue Stinton
Mrs Sue Cockell
Mr Owen Darby
Mrs Clare Martins
Mr Simon Minter

Curriculum

Mr Trevor Wainwright
Mrs Sue Cockell
Rev Sue Upton
Mrs Jane Park
Mrs Clare Martins
Mr Simon Minter

Full Governing Body

Mr Simon Minter
Mr Charles Powles
Rev Sue Upton
Mrs Sue Stinton
Mrs Sue Cockell
Mrs Alison Ward
Mrs Wendy Griffiths
Mr Matthew Yaxley
Mr Richard Keeler
Mr Owen Darby
Mrs Jane Park
Mrs Clare Martins
Mrs Lynsey Boulton
Mrs Deborah Oldham
Mr Trevor Wainwright

Head Teachers Performance Management

Charles Powles
Sue Stinton
Rev Sue Upton

Clerk

Honorary member
Associate member

Appendix B

HILLSIDE PRIMARY SCHOOL, BRADWELL

Register of Business Interests

As you will appreciate, the governing body must ensure that governors and staff are not involved in activities that might conflict with their role within the school. It is especially important to demonstrate that individuals do not benefit personally from the decisions made by the governors, unless such decisions are made openly and legitimately.

The governing body is not concerned with any hobbies from which no income is made, or even minor commercial interest that you might have. However, you must declare any interest you have, or plans you, your spouse, partner or a close family member might have, that are related to or might be construed as being related to the school and its budget.

Please would you sign and date the declaration below and return this form to the clerk to governors.

.....

IN CONFIDENCE

Neither I, my spouse, my partner nor a close family member have private interests that could conflict with my work in the school. I will inform the governing body if this should change in the future.

I need to declare that either I, my spouse, my partner or a close family member have a pecuniary interest in the school and provide details of this below.

(tick the appropriate box)

Signed.....Date.....

N.B. If circumstances change a new declaration must be completed

Appendix C

CONFIDENTIAL

(to be kept in school safe)

APPENDIX C TO FINANCE POLICY

BANKING DETAILS

NCC HILLSIDE PRIMARY SCHOOL

Bank
Sort Code
Account No`

Barclays Bank
20-62-53
777455

Signatories (any two) Mr S Minter
 Mrs D Oldham
 Mr J Loome

Paying in facilities at
Barclays Bank High Street
Petty Cash Limit £0

HILLSIDE PRIMARY SCHOOL SCHOOL FUND ACCOUNT

Bank

Lloyds TSB
142 High Street, Gorleston
Gt. Yarmouth NR31 6RB
Tel 0845 0725555

Sort Code
Account No`

30 99 97
746295
Mr S Minter

Signatories (any two)

Mrs. D Oldham
Mrs J Park

Treasurer

Mr S Minter

Appendix D

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
Imprest 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 E

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 prospectus, which can be obtained from the school. It is also a requirement that the School's charging policy is provided on its' website. 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

Vocal or Instrumental tuition, which is not part of the syllabus for an approved public examination, part of the National Curriculum or provided under the first access to the key stage 2 Instrumental and Vocal Tuition Programme.

Charges may be made for tuition provided individually or to groups of any size, provided the tuition is provided at the request of the pupil's parent. No charge may be made in respect of a pupil who is looked after by the local authority.

Ingredients and materials

Ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.

Travel: Schools **cannot** charge for:

- Transporting registered pupils to or from school premises, where the local education authority has a statutory obligation to provide transport.
- Transporting registered pupils to other premises where arrangements have been made for pupils to be educated.
- Transport enabling a pupil to meet an examination requirement where prepared for that examination at the school.

Board and lodging

Board and lodging will be charged in all cases where a school activity involves pupils in nights away from home. The charge must not exceed the actual cost.

Activities outside school hours

A charge can 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 can include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.

Residential trips - a residential trip is deemed to take place outside school hours if the number of 'missed' school sessions is less than 50% of the number of half days taken up by the trip.

For example:

Pupils are away from noon on Wednesday to 9pm on Sunday. This counts as 9 half days including 5 school sessions, so the visit is deemed to have taken place during school hours.

Schools **cannot** charge for:

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

Schools can ask parents for voluntary contributions towards the cost of:

- Any activity taking place during school hours
- School Equipment
- General School Funds

Children of parents unwilling or unable to contribute may not be discriminated against. If insufficient voluntary contributions are received, with no alternative method to make up the shortfall, the activity should be cancelled. It is advisable to make parents aware from the outset of the possible cancellation of an activity if insufficient voluntary contributions are received.

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 Universal Credit (when fully rolled out), 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 LA 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.

Useful Links:

Learning Outside the Classroom guidance:

<http://www.lotc.org.uk/wp-content/uploads/2012/05/GCharging-Policy-Updated-PDF-1APR09.pdf>

Latest DfE guidelines:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/365929/charging_for_school_activities_-_October_2014.pdf

Appendix F

Shared Use of Lettings Policy

Norfolk LEA Policy On Shared Use

1.1 On 21st September 1988 the Education Committee agreed a policy for the shared use of school and colleges in the community. The policy is as follows:

'The LEA is wholly committed to the principle of the shared use of school, college and other educational premises. The commitment is founded on a two-fold aim: -

- a. to draw schools, colleges, Adult Education and the Youth and Community Service and other educational providers into a closer partnership with the local community and
- b. to optimise the use of educational facilities.

The LEA recognises that Governors, Headteachers, will develop individual guidelines to anticipate and determine the practicalities of achieving the shared use of facilities but sets the following policy as a framework within which all schools must work: -

- i. Schools, Adult Education and the Youth and Community Service are complimentary elements of the LEA's provision. Whilst schools will clearly be regarded as the principle and major users of their own premises, the needs of Adult Education and the Youth and Community Service must also be taken in to account when determining such use;
- ii. Shared use of premises may only be undertaken when facilities are not directly required by the LEA users on behalf of their students;
- iii. For the purposes of shared use, premises may normally be considered to be available: -
 - From 8.00am to 10.30pm
 - For seven days a week
 - For 48 weeks in the year
- iv. In order to facilitate shared use for the users, each governing body should determine and publish its guidelines and procedures within this policy.

In the terms of the School Standards and Framework Act 1998, this policy framework applies to maintained schools only. However, the LEA wishes to recommend these principles also to governors of voluntary schools.'

1.2 On 1st April 1993 the policy ceased to apply to FE Colleges.

1.3 The policy relates only to use of the premises outside the school day. Groups should not be charged for the use of school premises during the school day, deemed as 8.00am - 6.00pm.

1.4 Guidelines for the development of school policies and procedures, referred to in section (iv) of the LEA policy above and as also recommended for voluntary schools, are at [Annex 1](#).

School Guidelines and Procedures

Users who are not entitled to a subsidy from the Local Authority need to refer to the school's Charging Policy.

Users need to adhere to the schools Non Smoking Policy.

Headteacher and member of office staff responsible for finance to oversee the management and administration of school's Shared Use Policy.

Times and dates of sessions to be provided by the user – ideally at the beginning of each academic year. (In certain circumstances other arrangements may be considered in consultation with the Headteacher).

Headteacher and designated office staff member will oversee the arrangements for making casual bookings, checking the hirer's registration number and monitoring the use for the school;

All users will be given terms and conditions of use.

Receipt and banking of monies from hirers and the issuing of receipts will be the responsibility of the office finance personnel, in line with normal School Procedures. This also includes the claiming of subsidies from the Local Authority.

Headteacher will inform staff of out of school use of school premises, including anticipated re-arrangement of furniture;

There will always be a key holder available. Where it is not the regular key holder, arrangements will be made with another member of staff or governor.

Headteacher will make the decision and inform hirer if school is temporarily closed. It is the hirer's responsibility to ensure the members of their group are informed.

Arrangements for First Aid and Emergency Telephone will be written into the Terms and Conditions of use

Appendix G

Bad Debt Policy

1. Wherever possible, income due will be collected before or at 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 debts 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 and ICT, as per the Norfolk Scheme for Financing Schools)
 - The VAT element of any debt must not be written off as this contravenes HM Customs and Excise statutory requirements.

Appendix H

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 - £500
 - Where 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 and 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.