

The Heath Academy



Growing Excellent Learners

Financial Regulations

Insert school name

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Associated Trust Policy Documents

Accounting Policy

Reserves Policy

Anti-Fraud and Corruption Policy

Investment Management Policy

Tendering Policy

Bad Debt Policy

Gifts and Hospitality Policy

Finance Scheme of Delegation - Summary

1. Ordering Goods and Services

Process	Value	Delegated Authority
Order Approval	£1 to £500	Budget Holder
Order Approval	£500 to £5,000	As above plus Headteacher for the School, or Trust Business Manager for the Trust
Order Approval	£5,000 to £10,000	As above plus the LGB, or CEO for the Trust
Order Approval	£10,000 to £20,000	Provided this is within Budget and School Development Plan, and School funds are available: approval as above.
Order Approval	Over £10,000	If not within Budget or funds not available: reviewed by the Finance Committee then referred to the Trust Board of Directors.
3 quotes required	£3,000 to £25,000	(See Tendering Policy for details)
Formal Tender Process required	Over £25,000	Trust Board of Directors would oversee process usually in conjunction with a specialist. See Tendering Policy.
Authority to accept other than lowest quote		Next person on procurement chain. e.g. If the Budget holder is the Headteacher, the Chair of the LGB approval must be obtained.
Authorised limit on charge cards (to be used for on-line and other purchases) Authorised limit on debit cards (to be used only for obtaining cash for petty cash purposes)	£2,000 £1,000	In accordance with EFA guidelines charge cards and debit cards will only be used as a last resort for the purchase of goods and services and with the authority of a signed purchase order

2. Bank Signatories (bank mandate)

Name	Position	Additional Guidance
To be decided locally in accordance with local bank mandate		Any two may sign in payment of expenditure with appropriate level of authorisation as detailed above

3. Virement Approval

Value	Delegated Authority	Additional Guidance
£1 to £1,000	Headteacher	All virements must be recorded on a sequential numbered virement form and reported to the Trust's Finance Committee
£1,000 to £10,000	Local Governing Body	
Over £10,001	Board of Directors	

4. Disposal of assets

Value	Delegated Authority	Additional Guidance
£1 to £500	Headteacher	
£500 to £3,000	Local Governing Body	
£3,001 and above	Board of Directors	

5. Write off bad debts

Value	Delegated Authority	Additional Guidance
Up to £200	Headteacher	
£200 to £500	Local Governing Body	
£501 and above	Local Governing Body	These must be reported to the Finance Committee of the Board of Directors

6. Preparation/Approval of returns

Return	Delegated Authority	Additional Guidance
VAT Return	Trust Business Manager	Reports are prepared locally monthly in accordance with monthly timetable and submitted to Trust Business Manager. Consolidated VAT returns will be completed by the TBM and submitted under VAT 126 reclaim scheme.
Bank Reconciliation	Headteacher	To be prepared monthly
Budget Forecast Return	Accounting Officer	Budgets will be prepared locally and approved by LGB prior to being consolidated by the Trust Business Manager. The Trust budget forecast will be submitted to the EFA by the TBM on behalf of the School.

Risk Register	Local Governing Body	To be submitted termly to Trust Business Manager in accordance with published timetable
Financial Reporting	Headteacher and TBM	Monthly budget monitoring will be carried out at School level. Consolidated monthly management reports will be produced by the TBM.
Accruals and prepayment limit	£1,000	Accruals and prepayments will only be included in monthly and annual accounting procedures when the value of the adjustment exceeds £1,000
Financial Management and Governance Self Evaluation (FMGE)	Local Governing Body	To be submitted to the Trust Business Manager for submission to the EFA. The Trust Board will approve the FMGE return for submission to the EFA within 4 months of opening.
Fixed Asset Register	Headteacher	To be maintained in accordance with Trust accounting policies.
Register of Business Interests	Local Governing Body	Updated as required. Annual review must take place
Gifts and Hospitality Register	Local Governing Body	To be maintained in accordance with the Gifts and Hospitality policy
Business Continuity Plan	Local Governing Body	To be submitted to Trust Business Manager

7. Capital Grant Project Approval

Value	Delegated Authority	Additional Guidance
Up to £10,000	Headteacher and LGB	Provided that the School's Capital Grant Funds are available to fund the project, which must be part of the approved School Development Plan. All approvals above £3,000 must be reported to the Finance Committee.
All others above £3,000	Trust Board	Reviewed by the Finance Committee first.

8. Accruals and Prepayments

Value	Delegated Authority	Additional Guidance
£>500	FO/Trust Business Manager	Monthly accrual level

Important Note:

The Board must obtain approval from EFA:

- where it is considering entering into liabilities such as leases or tenancies beyond delegated limits.
- before making any novel or contentious payments.

The Board must also report to the EFA any instances of fraud or theft above £5,000 against the Trust whether by employees, Trustees or third parties, or where fraud is unusual or systematic in nature.

Definitions

Note: these terms are standard throughout all policy documents and are designed to provide clarity

Section 1: The MAT

“the Academy Trust” and “Trust”	mean the Heath Academy Trust Company.
“the Board”	means the Board of Directors of the Heath Academy Trust Company.
“the Directors”	refers to the group of (up to 12) Directors who make up the Board, and who are also the Heath Academy Trust’s “Trustees” under charity law.
“Finance Committee”	refers to the Finance and Audit Committee formed by the Board to manage the financial affairs of the Trust.
“Accounting Officer”	is a role held by the Chief Executive Officer (“CEO”) of the Trust, and one which includes a personal responsibility for the financial resources under the Trust’s control. He is accountable for the Trust’s financial affairs.
“Chief Finance Officer” (CFO)	is the Trust’s finance director, and also the Trust Business Manager, to whom the Accounting Officer delegates responsibility for delivery of the Trust’s financial processes and reports , and for the oversight and consolidation of the Academies’ financial data.
“Trust Business Manager” (“TBM”)	Fulfils the CFO role within the Trust, including compliance and statutory returns, as described in the Academies’ Financial Handbook.
“Leadership Team”	is a team representing the Academies, consisting of the Headteachers and the CEO, and the TBM.

A full description of the positions listed and their responsibilities will be found in the current Academies’ Financial Handbook

Section 2: The Schools

“Academy”	One of the six schools making up the Heath Academy Trust.
“Academies”	All of the six Academies.
“School”	means an Academy within the Trust.
“Finance Officer” (FO)	The person responsible for the day to day management of an Academy’s financial operations.
“Governor”	means a formally elected and appointed member of a School’s Governing Body (generally referred to as the LGB).
“Headteacher”	means the senior person at an Academy School who may also be an Executive Headteacher and/or elected as a Director of the Board.
“School’s Leadership Team”	A group within each School consisting of the Headteacher, senior staff and the Local Governing Body.

1.0 INTRODUCTION

- 1.1 The Heath Academy Trust is the legal entity which is responsible for all the Trust's Academies. It is the duty of the Trust's Board of Directors to ensure that each Academy operates efficiently, legally, judiciously and safely. Throughout the remainder of this document, the Academies are called Schools.
- 1.2 The purpose of these regulations is to ensure that the Academy Trust maintains and develops systems of financial control which conform with the requirements both of propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of our funding agreement with the Department for Education (DfE).
- 1.3 The Trust must comply with the principles of financial control outlined in the Academies' Financial Handbook published by the DfE. These regulations expand on that and provide detailed information on the Trust's accounting procedures and systems and should be read by all staff involved with financial systems.

2.0 ORGANISATION

- 2.1 The Trust has defined the responsibilities of each person involved in the administration of Trust finances to avoid the duplication or omission of functions and to provide a framework of accountability for governors and staff. The financial reporting structure is illustrated below:

The Board

- 2.2 The Board has overall responsibility for the administration of the Trust's finances. The main responsibilities of the Board are prescribed in the Funding Agreement between the Trust and the DfE and in the Trust's scheme of governance. The responsibilities of the Board are as outlined in the scheme of delegation.

The Finance and Audit Committee

- 2.3 The Finance and Audit Committee is a committee of the Board. The committee meets at least once per term but more frequent meetings can be arranged if necessary. The main responsibilities of the Finance and Audit Committee are detailed in the written terms of reference which have been authorised by the Board.
- 2.4 *Left intentionally blank - each School may add a specific area of concern which they would like the F & A Committee to be responsible for if they wish*

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Accounting Officer

- 2.5 The Trust has designated the Chief Executive Officer (CEO) as its Accounting Officer. Whilst the CEO has responsibility, under the Board's guidance, for the Trust's overall management and staffing, their appointment as Accounting Officer confers specific responsibilities for financial matters. In particular the Accounting Officer is personally responsible to Parliament, and to the Accounting Officer of the EFA, for the resources under their control, and must be

able to assure Parliament and the public of high standards of probity in the management of public funds.

2.6 The essence of the role is a personal responsibility for:

- **regularity** – dealing with all items of income and expenditure in accordance with legislation, the terms of the Trust’s funding agreement and these regulations, and compliance with internal Trust procedures. This includes spending public money for the purposes intended by Parliament;
- **propriety** – the requirement that expenditure and receipts should be dealt with in accordance with Parliament’s intentions and the principles of Parliamentary control. This covers standards of conduct, behaviour and corporate governance;
- **value for money** – this is about achieving the best possible educational and wider societal outcomes through the economic, efficient and effective use of all the resources in the trust’s charge, the avoidance of waste and extravagance, and prudent and economical administration. A key objective is to achieve value for money not only for the Trust but for taxpayers more generally.

The Accounting Officer also has responsibilities for keeping proper financial records and accounts, and for the management of opportunities and risks.

2.7 Whilst the Accounting Officer is accountable for the academy Trust’s financial affairs, the delivery of the Trust’s detailed accounting processes will be delegated to the Trust Business Manager.

2.8 The Accounting Officer must advise the Board in writing if, at any time, in his or her opinion, any action or policy under consideration by them is incompatible with the terms of the Handbook or Funding Agreement (FA). Similarly, the Accounting Officer must advise the Board in writing if the Board appears to be failing to act where required to do so by the terms and conditions of the Handbook or FA. Where the Board is minded to proceed, despite the advice of the Accounting Officer, the Accounting Officer must consider the reasons the Board gives for its decision. If, after considering the reasons given by the Board, the Accounting Officer still considers that the action proposed by the Board is in breach of the Handbook or FA, the Accounting Officer must advise the EFA’s accounting officer of the position in writing

Trust Business Manager

2.9 The Trust Business Manager is appointed to fulfil the role of Chief Financial Officer as laid out in the Academies’ Financial Handbook.

2.10 The Trust Business Manager works in close collaboration with the Accounting Officer through whom he or she is responsible. The Trust Business Manager also has direct access to the Directors via the Finance and Audit Committee. The main responsibilities of the Trust Business Manager are as outlined in the post holder job description.

2.11 The Trust Business Manager (TBM) is responsible for the day to day management of the academy trust’s financial operations. The academy should employ a suitably experienced TBM to support the Directors, CEO, Headteachers, LGB and Finance Officers to manage and protect resources appropriately.

2.12 The TBM will work with CEO and Leadership Teams to ensure the Trust’s financial processes and finance policies are followed. They will be responsible for the effective use of resources across the Trust and will notify the CEO of any issues.

Local Governing Body (LGB)

2.13 Each School will have a LGB who will work in close collaboration with the Trust's central Leadership Team. The LGB's responsibilities are as set out in the Scheme of Delegation and include the following:

- Signing off the annual budget before sending for approval to the Board
- Determining the School's financial priorities through the School Development Plan (SDP) and the Asset Management Plan (AMP).
- Receiving monthly management reports, to facilitate the monitoring of the school's actual financial performance compared with budgeted priorities and cash flow, and to take remedial action as necessary.
- Making decisions on expenditure within the LGB delegated powers
- Making decisions on virements within agreed budgets, within the LGB delegated powers, and authorising any budgetary adjustments made.
- Ensuring the Register of Business Interests is kept up to date, and changes notified promptly to the TBM.
- Annually reviewing all on-going contracts
- Monitoring all spending and income received in the school
- Ensuring that funding from the EFA, Local Authority and other sources is used only in accordance with any conditions attached.
- Receiving and commenting on the content of any audit report and monitoring the implementation of the agreed action plan.
- Agreeing and determining appropriate charges for lettings of the premises, in line with the School's lettings policy.
- Ensuring each School adheres to the policies and procedures as specified by the Board
- Ensuring the School has appropriate internal financial controls in place
- Reviewing and monitoring of budget projections / medium and long term financial plans to ensure the School's budget is realistic and any financial decisions are sustainable.

2.14 The LGB confirms that the day-to-day financial management of the School is delegated to the Headteacher, subject to exceptions contained in these regulations. Throughout these conditions, delegation to the Headteacher shall imply further delegation to the Deputy Head and the Finance Officer when the Headteacher is not on the School site. Where the Headteacher wishes to permanently delegate certain financial matters or activities, then the level of that delegation shall be notified in writing to the individual(s) concerned, reported to the LGB in writing and incorporated into these conditions.

Finance Officer

2.15 For the purposes of this document the term Finance Officer (FO) refers to the person responsible for the day to day management of the School's financial operations. The School should employ a suitably experienced FO to support the Headteacher and LGB to manage and protect resources appropriately or alternatively make use of the support services provided by the Trust.

- 2.16 The FO will work with the Headteacher and Leadership Teams to ensure the School's financial processes and finance policies are followed. They will be responsible for the effective use of resources within their organisation and will notify the Headteacher of any issues.

General Requirement

- 2.17 All employees of the School are expected to act professionally and with integrity and follow the internal control framework and financial policies of the School. All staff with financial management responsibilities should have access to the information and training required to perform their financial duties.

Register of Interests

- 2.18 It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decisions they make. To avoid any misunderstanding that might arise all School Governors and staff with significant financial or spending powers are required to declare any financial interests they have in companies or individuals from whom the academy may purchase goods or services. The register is open to public inspection.

The register should include all business interests such as directorships or shareholdings. The disclosures should also include business interests of relatives such as a parent or spouse or business partner where influence could be exerted over a governor or a member of staff by that person.

The existence of a register of business interests does not, of course, detract from the duties of Directors, Governors and staff to declare interests whenever they are relevant to matters being discussed by a governing body or a committee. Where an interest has been declared, governors and staff should withdraw from that part of any committee or other meeting.

All Directors, Governors and School staff must be given the opportunity to verbally declare previously undeclared interests, and any previously declared interests that may be relevant to the agenda, at every committee and Local Governing Body meeting.

3.0 DAY-TO-DAY DELEGATION OF AUTHORITY

Expenditure Limits

- 3.1 The Headteacher (and CEO in conjunction with the Trust Business Manager for the Trust's purchases) can authorise expenditure up to £5,000 on goods and services. Avoidance of obtaining higher authority by raising a sequence of smaller orders in place of one large order is not permitted.

The Headteacher and CEO may also authorise higher levels of expenditure for utility charges and annual contracts, provided the value authorised has been clearly documented and approved by the Board in the School or Trust budget.

If the value to be authorised exceeds the Headteacher's or CEO's limit for goods and services, or the value set aside in the School budget, then a higher level of approval is required, as specified below.

Authorisation for expenditure between £5,000 and £10,000 must be referred to the LGB, who may also authorise expenditure up to £20,000 provided that this is within Budget and Plan, and School funds are available. The Chair of the LGB has authority to approve all such expenditure on behalf of the LGB.

Authorisation for expenditure above £10,000 that is outside the School's budget and Plan must be referred to the Board Finance Committee, and the Board may not grant permission for the expenditure if it feels it is not in the best interests of the School or the Trust.

Virement Limits

- 3.2 All virements, including budgetary increases are to be formally recorded, and authorised.

The CEO and Headteacher can authorise virements up to £1,000. Virements between £1,000 and £10,000 will be referred to the Chair of the LGB who has authority to approve all such virements on behalf of the LGB. Virements above this amount must be referred to the Board

All virements will be formally reported to the LGB at the next available meeting and recorded in the minutes and advised to the Trust Board Finance Committee via the monthly financial management reports.

Funding Reconciliation

- 3.3 The Trust Business Manager is responsible for reconciling the monthly funding allocations received, transferring the funding to the Schools' bank accounts and entering these transactions onto the financial system. It is the responsibility of the FOs to check their monthly funding receipts and notify the TBM of any discrepancies immediately.

Bad Debts

- 3.4 The write-off of debts owed to the school, can be approved by CEO or Headteacher up to a value of £200. A sequence of smaller write offs, all within the above limits, to cover a larger write off is not permitted.

Authority to write off debts above this value must be referred to the LGB and be formally recorded in the minutes of the relevant meeting. For more information, refer to the Bad Debt Policy.

Write offs exceeding £500 must be reported to the Board Finance Committee.

Disposal of Assets or Adjustments to School Inventory

- 3.5 The CEO or Headteacher can authorise the disposal / adjustment of recorded school inventory items up to the value of £500. Authority for disposals / adjustments above this amount but below £3,000 must be approved by the LGB. Disposals/adjustments above £3,001 must be referred to the Board.

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

Mileage Allowances and Subsistence Claims

- 3.6 The School may reimburse mileage expenses to individuals for business journeys at a rate in accordance with the limitations set out Dorset County Council's latest guidance. The claimant is entitled to be notified of this rate in advance of commencing their journey. The claimant must have suitable insurance in place to cover both the vehicle and passengers. A VAT registered fuel receipt must accompany every mileage claim, indicating that duty has been paid on sufficient fuel for the distance covered in order for the School to be able to reclaim VAT.

- All expense claims are to be authorised by the CEO or Headteacher.

- The Trust Board and LGB must authorise all claims relating to the CEO or Headteacher.
- All expense claims are to be supported by VAT receipts (or other appropriate evidence of expenditure) which must be attached to the claim. Claims for subsistence can only be claimed to the maximum stated below.
- Subsistence for meals and accommodation will be paid provided that it is reasonable bearing in mind the geographic location and the need for value and convenience. The LGB will determine what is reasonable for any one trip.
- Claims for the purchase of alcohol will not be reimbursed.
- The School may not reclaim VAT without a proper VAT receipt.

Receiving of Goods / Acknowledgement of Service

- 3.7 The person accepting the goods will be responsible for signing the delivery note to confirm the correct goods have been received. This will then be processed on the system by the FO who will record on the financial accounting system who has checked the goods.

Devolved Formula Capital Grant (DFC)/Capital Improvement Funds (CIF)

- 3.8 All expenditure of Capital Grants above two levels reflected in the Scheme of Delegation requires approval by the CEO and/or Trust Board and will form part of a comprehensive Trust Asset Management and Investment Plan.

Staff Appointments

- 3.9 The approval required for the appointment of staff is as follows:

Headteacher appointment.	The Board with the LGB involvement
Trust Business Manager	The Board with a representative Headteacher
All other staff	Headteacher subject to the agreed establishment and budget constraints and in accordance with the Trust's recruitment and appointment policy.
Finance Officer (which may have multiple roles)	Headteacher; the Trust Business Manager will be required to sit on the interview panel

Payment of Additional Hours

- 3.10 With regard to staff overtime etc, the Headteacher is authorised to incur expenditure up to the level agreed within the annual budget. Beyond this limit, authorisation can only be made by the LGB. No overtime should be undertaken without the prior approval of the Headteacher.

Monitoring Salary Payments

- 3.11 It is the responsibility of the Trust Business Manager and Finance Officer to ensure that systems are in place to record all staff contract details and that they are regularly updated to take account of new appointments, amendments and terminations of employment. This will ensure that all information on the School's financial accounting system is correct and will avoid distortion of financial information.

Any payroll transactions relating to the Headteacher will be authorised by the Chairperson of the LGB.

Supply Staff

3.12

- a) All supply staff will be appointed by the Headteacher or as otherwise directed by the Headteacher. At the same time the appropriate commitment for the estimated costs incurred will be entered on to the School finance system. It is the responsibility of the FO to ensure this is done.
- b) It is the responsibility of the individual member of staff to agree with their line manager the hours worked in the particular payment period. The line manager will then authorise the claim and forward it to the FO. If a dispute arises over hours claimed, the Headteacher will be informed immediately.

Contract Approval

3.13 Any contractual commitment with a term of longer than 12 months, including lease agreements, will require the approval of the Board.

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

Insurance

3.14 Insurance cover for the Trust will be arranged at Trust Board level via the EFA Risk Protection Arrangements. Schools will be responsible for arranging independent insurance of vehicles and overseas trips. The RPA insurance covers:

Public Liability	Buildings and Contents
Terrorism	Business Interruption
Employer Liability	Hirers Liability
Governors Liability	School Journey
Personal Accident	Motor
Engineering	Cash

Absence insurance will be negotiated at Trust level to ensure best value. Business Continuity Plans should be established in each School by the Executive Head Teacher/Headteacher and FO and reviewed annually.

4.0 FINANCIAL PLANNING AND REVIEW

Budget Planning / Setting

4.1 The School's overall budget plans (both one year annual and multiyear forward financial plan) will be prepared by the Headteacher and FO in consultation with the LGB. The budget will be prepared having regard to all known needs of the School including the School Improvement /

Development Plan and the Asset Management Plan. It is the responsibility of the FO to ensure that all the required budgeting paperwork is signed by the LGB and submitted to the Trust Business Manager in accordance with the published timetable. The Trust consolidated budget will be prepared by the Trust Business Manager in consultation with the CEO.

- 4.2 Detailed records will be kept of all information used in preparing the budget, including estimations of staffing requirements and calculations of all costs, cross referenced to the assumptions made.

Use of the Orovai Budget Planning Software is recommended across all the Schools to provide a consistent and accurate method of budget setting whilst providing the flexibility to model scenarios and provide strategic financial planning information up to 5 years in advance.

- 4.3 The Headteacher will be responsible for ensuring that the School has budget business plans in place for all trading activities e.g. catering, uniform sales, lettings etc. The business plan should clearly show the anticipated operating surplus or deficit. If a subsidy is required from the Delegated Fund to cover a budgeted deficit, then this must be formally approved by the LGB and recorded in the minutes of the meeting at which it was discussed and agreed. All budgeted business plans should be clearly linked to the School Development Plan.
- 4.4 The School budget will be reviewed by the LGB and submitted to the Board's Finance Committee who will recommend for final approval by the Trust Board.
- 4.5 The approved budget should be promptly loaded onto the School's financial accounting system. Any subsequent changes to the budget (virements) should be in accordance with Section 3.2 on Virements.
- 4.6 A copy of the signed budget plan is to be placed in the local minute file and a further copy retained by the Headteacher.

Budget Monitoring

- 4.7 The FO and Headteacher will be responsible for monitoring actual income and expenditure against budget for each line item on a monthly basis. Appropriate reports will be provided to the LGB and Trust as required. Urgent budget issues will be reported to the LGB immediately.
- 4.8 In accordance with the Academies' Financial Handbook, there is an expectation that Schools will engage in good financial management through regular budget monitoring, cash flow forecasting and monthly bank reconciliations.

5.0 INTERNAL CONTROL

The objectives of Internal Control are to give an Academy Trust confidence that as far as is reasonably possible:

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

- 5.1 The FO is responsible for carrying out monthly bank statement reconciliations for all bank accounts within two weeks of receipt. All discrepancies are to be investigated immediately and reported to the Headteacher and, if appropriate, the bank.

- 5.2 The FO is responsible for ensuring that VAT transactions are recorded accurately and the VAT control accounts reconciled to support in the preparation of a central trust VAT return. VAT reports must be submitted to the Trust Business Manager in according with the monthly timetable of deadlines.
- 5.3 The LGB is responsible for ensuring that an internal control audit takes place to provide assurance that the internal controls are robust. To support them in fulfilling this role the Board will commission an external provider to carry out an audit of the internal controls. The TBM will ensure that an action plan is drawn up to address any weaknesses identified and that this is reviewed on a regular basis by the Headteacher and LGB. Any weaknesses in controls that are deemed to be significant should be reported to the Board's Finance Committee.
- 5.4 It is a legal requirement for the Trust to prepare audited, consolidated accounts. The Board will appoint the statutory auditors to audit the accounts and confirm that they are "true and fair". The TBM, CEO and Headteacher and FO will be required to ensure that up to date and accurate accounts are available and that year-end processes are followed. The TBM, FO, Headteacher and CEO will need to be available to support the statutory auditors in conducting their work.

Separation of duties

- 5.5 It is the responsibility of the Headteacher to ensure that key financial duties are properly separated between individuals. Functions to be separated between staff will include:
- a) Execution – the placing of an order and receipt of goods and services, and the charging and receipt of a fee.
 - b) Authorisation – the authorisation of a transaction such as a purchase order and the payment.
 - c) Payment – the raising of cheques / BACS and cheque / BACS signatories.
 - d) Custody – the holding of goods and services.
 - e) Recording – the completion of the accounting records
 - f) Post transaction management checking – reviewing previous transactions to identify errors or intentional manipulation

It is accepted that the LGB is aware of the need for separation of financial duties; however due to the small size of the School there are insufficient staff to separately perform these tasks. Therefore the Trust will ensure that termly management checks are carried out by the Trust Business Manager.

Accounting Arrangements

- 5.6 The financial transactions of the School must be recorded in accordance with Trust's approved accounting policies and recorded on the PS Financials Accounting system (PSF). All transactions input into the accounting system must be authorised in accordance with the procedures specified in this document and step by step guidance provided in the finance manual.
- 5.7 Entry to the PSF system is password restricted and the system automatically requires a regular change of password (i.e. termly)
- 5.8 Access to the component parts of PFS can be restricted and the Trust Business Manager is responsible for determining access levels for all members of staff using the system.

- 5.9 The Trust will have a standard chart of accounts which will be used by the Schools. Requests to set up new nominal accounts need to be made to the Trust Business Manager using the appropriate template. The FO can maintain the cost centre, trips, capital and fixed asset ledger to suit their own individual internal budget monitoring requirements.
- 5.10 The Trust Business Manager is responsible for ensuring there are effective back up procedures for the accounting system.
- 5.11 The FO is responsible for ensuring the following reconciliations are carried out and account balances reviewed.
- Sales Ledger control accounts
 - Purchase ledger control accounts
 - VAT control accounts
 - Payroll control accounts
 - Bank
 - Sundry creditors/accruals
 - Sundry debtors/prepayment
 - Suspense accounts
 - Funding reconciliation
 - Intra-company accounts
 - Fixed asset accounts
 - Any other balance sheet accounts as appropriate

Any unusual or long standing reconciling items should be brought to the attention of the Trust Business Manager.

6.0 ASSETS AND INVENTORY

- 6.1 The FO should ensure that all items which have a useful life and value lasting more than one year and which is above the de minimis level set in the Trust's accounting policies (currently £3,000) are recorded on a fixed asset register and capitalised in the accounting system. The asset register should include the following information.
- asset description
 - asset number
 - serial number
 - date of acquisition
 - asset cost
 - source of funding
 - expected useful economic life
 - depreciation
 - current book value
 - location
 - supplier
 - warranty information

Condition of the items should be reviewed annually and adjustments made to the register if required.

Inventory

6.2 The School will keep an inventory to

- Ensure proper physical control of school equipment.
- Provide a basis for insurance cover and claims if equipment is damaged or destroyed.
- Provide an up-to-date record of the equipment available for teaching purposes.
- Help the School plan its equipment replacement programme.

All portable items of equipment will be security marked with the name and postcode of the School. If the School chooses to use an invisible form of marking then the item of equipment must carry a visible reference to the fact that the equipment has been security marked. Items not security marked are potentially not covered by insurance.

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

- All items valued at £200 or more at the time of acquisition or purchase, either individually or as a set.
- Items below the value noted above but which are considered attractive and portable.
- Items considered by the Headteacher as being worthy of inclusion.
- Items hired to or leased by the school, that match any of the above criteria will be included, but identified accordingly.

The inventory register will record the following information;

- Item description.
- Serial number or asset reference number.
- Date acquired.
- Acquisition cost.
- Asset location.
- If item has been security marked.
- Date of last physical check.

The FO is responsible for maintaining the inventory register.

All inventory items recorded in the register will be checked annually by the Trust Business Manager and certified as correct. Any adjustments arising from the physical check must be authorised as laid down in 3.5 above. Evidence of the annual check taking place will be by date and signature of the person responsible for the check on the inventory sheets used for the check. These sheets will be retained on file for at least 24 months to provide an audit trail for changes made to the register as a result of the check.

All authorised disposal of School inventory must be recorded, showing the method of disposal and the authority for such action (see Section 3.5).

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

7.0 BANKING ARRANGEMENTS

- 7.1 All decisions with regard to choice of banking service provider and subsequent banking arrangements will be made by the Board.
- 7.2 The LGB must ensure that the school accounts never become overdrawn. Any concerns regarding cash flow should be reported to the Trust Business Manager immediately.
- 7.3 The FO is responsible for carrying out monthly bank statement reconciliations for all bank accounts within two weeks of receipt. Any unreconciled payments older than six months, and unreconciled receipts older than one month, must be investigated and appropriate action taken.
- 7.4 Governors will wish to maximise income as far as possible and, where appropriate, a high interest or deposit account will be maintained, in addition to the normal current account. The LGB needs to ensure compliance with the Trust's Investment Management Policy.
- 7.5 Direct Debit or Standing Order payment arrangements must be authorised by two of the designated signatories defined in Section 2 of the Financial Scheme of Delegation at the start of this document, and retained on file for reference.

For any Direct Debit or Standing Order authorisation over £10,000, one of the signatories must be the Trust Business Manager or CEO.

A current bank mandate must be retained on file and the mandated signatories should be consistent with those detailed in Section 2 of the Financial Scheme of Delegation.

- 7.6 Schools may use BACS facilities to replace cheques. The principles and authorisation remain the same as for cheque payments.
- 7.7 When banking money received (either cash or cheques) the bank paying in slips will be completed in full, clearly showing the split between cash and cheques, and each cheque will be listed separately.

8.0 PURCHASING AND PAYMENT PROCEDURES

Refer to the Tendering Policy and Scheme of Delegation for more information

- 8.1 Budget holders at the School will be responsible for requesting the purchase of items or services from their own budgets and in accordance with their delegated limits.
- 8.2 This will be done by completion of an Internal Order Form (see appendices for example) which will be sent to the FO.
- 8.3 On receipt of a purchase requisition a check will be carried out to determine that the appropriate budget has sufficient funds to meet the order. Where sufficient budgeted funds are identified the FO will raise an official sequentially numbered Purchase Order to send to the supplier/contractor. Reference will be made as appropriate to the procurement standards laid down by the Trust.
- 8.4 Orders are to be authorised in accordance with the 'Authorisation Limits' set out in the front of these Regulations and section 3.1 of these Regulations.

- 8.5 If an order is placed verbally due to urgency a purchase requisition should be used to ensure that a commitment is promptly raised on the financial accounting system. It is not acceptable to wait until the invoice/delivery note is received before entering a commitment onto the financial accounting system.
- 8.6 All invoices received will be checked against the original order for accuracy (and delivery notes where appropriate) and entered promptly on the School's financial system.
- 8.7 The cheque signatories are any two signing for previously authorised expenditure in accordance with the authorisation limits set in the Financial Scheme of Delegation.
- 8.8 The FO is designated to control cheques / BACS and must ensure that:
- a) A current bank mandate is kept on file and that the mandated signatories are consistent with those noted in section 2 of the Financial Scheme of Delegation.
 - b) Cheque / BACS run / remittance reports are kept on file and are signed by at least one cheque signatory confirming an unbroken sequence of cheque numbers.
 - c) Spoiled cheques are cancelled on the financial system, defaced and retained on file to confirm that all cheques have been accounted for.
 - d) All blank cheques are securely stored and properly accounted for.
 - e) Blank cheques are not pre-signed
 - f) Where continuous cheque stationery is used, the approved format is complied with, in accordance with Trust guidance
 - g) All raised cheques / BACS are entered correctly on the financial accounting system.
 - h) Minimum remaining cheque levels are established with the bank.
- 8.9 The TBM/CEO and Headteacher must ensure that all prime financial records are retained for six financial years plus the current year and are stored in a secure and logical manner.
- 8.10 Cheques / BACS payments will be issued in accordance with the trading terms of the individual contractor or supplier since due regard must be taken of the 'Late Payment of Commercial Debts Regulations 2002'.
- 8.11 If discounts are available for prompt payment, then payments can be made immediately, having taken into account any loss of interest that might arise.
- 8.12 A copy of the computer-generated remittance advice relating to the cheque / BACS payment will be affixed to the original invoice.
- 8.13 Original invoices must be marked as paid to ensure duplicate payments are not made, together with details of the cheque number.
- 8.14 Copy invoices are not to be paid unless verified that payment has not previously been made. References back to the original order are to be made in every case. Once the checks have been made, the invoice should be signed to confirm this and endorsed "copy invoice not previously passed for payment".
- 8.15 Under no circumstances are payments to be paid against statements.
- 8.16 Where appropriate, adequate checks are to be made that the contractors employed for buildings work have Public Liability Insurance Cover, minimum value £5,000,000. It is the responsibility of the TBM and Headteacher to ensure that this is complied with.

- 8.17 For any order or purchase which is estimated to be less than £3,000 in value, for the supply of goods, materials or services, the budget holder must follow the Trust's best value policy.

Orders and purchases between £3,000 and £5,000 will be the subject of at least 3 documented quotations; for orders and purchases above £5,000 and below £25,000 documentary evidence of 3 written quotations must be obtained and attached to the purchase order and appropriately authorised. Where a quotation other than the lowest is accepted authorisation from the next level of authority in the procurement chain must be obtained and the reasons (in line with the schools best value policy) for its acceptance must be documented, attached to the purchase order, and reported to the LGB.

In accordance with agreed procurement standards, approval of contracts over £25,000 will only be made after following the tendering procedure. The Board will oversee all tendering processes on behalf of the school and will adhere to the guidance set out in the Tendering Policy, which contains more details of the processes to be followed.

Internet Purchases

- 8.18 At all times, the same rigour of internal control must be placed on internet purchases as is normally applied to standard procurement with regard to separation of duties, authorisation controls and independent management checking.
- 8.19 The FO and Trust Business Manager will be authorised to place online purchases. The internet order must be raised in the name of the school with the School's address, not to an individual.
- 8.20 Requests should be made to the FO from the budget holder in the normal manner (section 8.4), an official order should be raised on the financial accounting system and authorised as specified (section 8.4). Where possible the official order number should be quoted on the internet order as a cross reference.
- 8.21 It is the responsibility of the FO to ensure the internet is the most appropriate means for procurement.
- 8.22 The preferred method of payment for internet purchases will be the request of an invoice from the supplier, which can be paid via the School's normal payment route. If this is not available, the School's credit card may be used.
- 8.23 Payment by an individual's personal credit card should only be considered when the above options have been exhaustively attempted and failed. The correct authorisation procedure for purchases should still be adhered to (section 8.4), and the school retains the right to refuse to reimburse the individual if the School's procedures are not followed.
- 8.24 Reimbursement to individuals should be made in the normal manner upon production of an original invoice / receipt.
- 8.25 Supplier invoices, delivery notes and all relevant documentation should be obtained for all internet purchases and retained within the normal filing system. This is especially important if the School is to recover any VAT element.
- 8.26 Online purchases should be made only from secure websites that the FO has gained reassurance are safe and free from fraudulent activity. The use of online auction websites is not recommended.

9.0 PETTY CASH – School to strike out if not applicable

- 9.1 Minor items of expenditure can be paid for or reimbursed to staff through the School's own petty cash system. The amount to be held (imprest) for petty cash disbursements should be agreed by the LGB but must not exceed £200.
- 9.2 Expenditure paid through petty cash should not exceed £25 on any one item, and not exceed £40 in any one week to one individual. Requests for amounts above this limit can only be authorised by the Headteacher.
- 9.3 All purchases made through petty cash, regardless of size, should be pre-authorised by the Headteacher.
- 9.4 All payments made must be supported by a VAT receipt for the goods purchased, along with an appropriate voucher signed by the member of staff receiving the cash.
- In order for the VAT to be recovered the VAT receipt needs to be scanned and attached to the journal entry to support in the completion of the central VAT return. In the absence of a scanned VAT receipt the expenditure needs to be coded as out of scope for VAT purposes.
- 9.5 All petty cash will be kept in a locked box in the safe and the FO will be responsible for its security.
- 9.6 The amount of petty cash held in the School must be kept to a minimum and should never exceed £200 at any one time. The maximum amount of cash held in the School at any time must never exceed the insured limit for the safe as set by the School's insurance cover.
- 9.7 The FO will be responsible for the prompt entry of transactions onto the accounting system and for the monthly reconciliation of the petty cash. Expenditure plus cash in hand should equal the imprest.

10.0 PAYROLL AND PERSONNEL PROCEDURES

- 10.1 All staff appointments, amendments to an employee's terms of employment and terminations of employment are to be made in accordance with the arrangements laid down in 3.9.
- 10.2 Neither the Teacher nor Finance Officer can authorise amendments concerning their own pay and contract conditions.
- 10.3 The FO has responsibility for checking and reconciling actual monthly payroll payments and deductions to those expected and committed via Orovia and PS Financials.
- 10.4 Payments made each month to the Payroll Service Provider via the Trust bank accounts and payments made to outside staff agencies are to be debited against the relevant budgets and credited to the payroll control accounts. After the appropriate BACS transfers and the corresponding entries in the payroll control accounts and the school bank accounts have been made, any balance remaining in the payroll control accounts must be reconciled, and appropriate explanations documented. It is the responsibility of the FO to ensure that this is done.
- 10.5 Each month the FO will reconcile back to the bank statement all payments for salaries, BACS, and other salary related payments.
- 10.6 Each month the FO and Headteacher will check a sample of the personnel records maintained by the School to the payments actually made by the Payroll Service Provider. It is expected that over the course of a year, every member of staff would have had his/her salary payment

checked against personnel records at least once. It is the responsibility of the Headteacher to ensure this is done.

- 10.7 Copies of all individual notifications to the Payroll Service Provider will be filed by the FO in the personal file of the staff member concerned and kept secure
- 10.8 The Headteacher and Trust Business Manager will carry out termly management checks to ensure that all the internal control mechanisms shown above are in place and are being adhered to, and to ensure the accuracy of all payroll working papers.

11.0 INCOME

Delegated Fund Income

- 11.1 It is the responsibility of the FO to ensure that all income due to the school has been received and banked, including monthly budget allocations from the Academy Trust
- 11.2 All income received should be recorded immediately on a Daily Income Collection Record (see appendices for example) and entered onto the School's financial accounting system. The collection record should contain the amount received, the name of the person / organisation making the payment, the date the payment is received by the School, and the method by which payment is made i.e. cash or cheque
- 11.3 All income received by the School should be banked at least monthly or when insured cash limit has been reached if earlier, and in full.
- 11.4 When income is banked the collection record must be totalled in value in order to provide a clear cross reference to the value entered on the bank paying in slip. The bank paying in slip number should then be entered onto the income collection record to assist in providing a clear and simple audit trail.
- 11.5 Income received by the School will be acknowledged to the payer by either:
 - i) issue of a receipt when the value of the payment in cash exceeds £20 or,
 - ii) by the collector signing an official collection record e.g. Residential Trip Payment Card.No category of School income should be excluded from the issue of a receipt e.g. school meals.
Copies of receipts issued should be retained for future reference, e.g. to resolve a dispute over payment.
- 11.6 School staff personal cheques will not be cashed from money received by the School.
- 11.7 Insurance policy cover for cash and cheques held on site must not be exceeded. However, if a high level of income is expected e.g. proceeds from a school fête, the insurer must be informed to obtain additional short term cover, and the income must then be banked as soon as is practicable.

Invoiced Income

- 11.8 **Invoices can be raised by the School via PS Financials and will be sequentially numbered with a copy retained on file. As the Trust is not currently VAT registered, VAT on income does not need to be charged or accounted for.** When invoiced income is received it must be dealt with in the manner outlined in 11.1 – 11.7 above. The TBM will advise if VAT Registration takes place, and will confirm any changed procedures.

12.0 RISK MANAGEMENT

- 12.1 The Local Governing Body should ensure that a local risk register is compiled and updated regularly. It should identify significant risks and the member of staff responsible for managing it. A copy of the register should be presented to the LGB at every meeting. Termly a copy should be forwarded to the Trust Business Manager for consolidation and presentation to the Board as part of the Trust Risk Management strategy and Risk Register.
- 12.2 Where risks arise that threaten the reputation of the Academy Trust or the financial viability of the School, they should be notified to the Board immediately.
- 12.3 Guidance is provided within the Trust's Risk Management Strategy policy, and the associated draft risk register.

13.0 LETTINGS POLICY

General

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

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

The letting of the School is the responsibility of the Local Governing Body and the administration of the letting is the responsibility of the FO.

Procedures

- 13.2 The Trust expects all Schools to have a Lettings Policy which details the procedure for all hirers and which should include as a minimum details of:
- Completion of the appropriate lettings application form (see appendices for example)
 - Who is authorised to approve lettings
 - Hire charges and the date of next review
 - How the School ensures the health and safety of hirers
 - Confirmation that necessary insurances are in place
 - Confirmation that the necessary child protection procedures and policies have been followed
 - How Schools will administer the lettings procedures, including invoicing procedures
 - Conditions of hire documentation given to hirers.

14.0 GOVERNORS' ALLOWANCES

- 14.1 Section 36(5) of the Education Reform Act 1988 enables Governing Bodies to decide whether they wish to pay travelling and subsistence allowances from the School budget to individual members of the Governing Body. The policy of the governors in respect of payment of allowances must be openly available to parents and Governors. The Governing Body must consider the payment of allowances annually, and the outcome must be recorded appropriately in the minutes.

- 14.2 The LGBs agree that they will comply with the Trust policy on expenses for Trustees and Governors. Refer to the current Trustees' and Governors' Expenses Policy.

15.0 WHISTLEBLOWING POLICY

Existing good practice within the School in terms of its systems of internal control, both financial and non-financial and the external regulatory environment in which the School operates will ensure that cases of malpractice rarely occur. This whistleblowing policy is provided as a reference document to establish a framework within which issues can be raised confidentially internally, and if necessary outside the management structure of the School.

This document is a public commitment by the Trust that concerns are taken seriously and will be actioned.

Directors Statement

- 15.1 The Board is committed to tackling all forms of malpractice, fraud etc and treat these issues seriously. The Board recognises that some concerns may be extremely sensitive and has therefore developed a system which allows for the confidential raising of concerns within the School environment but also has recourse to an external party outside the management structure of the School.
- 15.2 The Board is committed to creating a climate of trust and openness so that a person who has a genuine concern or suspicion can raise the matter with full confidence that the matter will be appropriately considered and resolved. The provisions of the policy apply to matters of suspected malpractice and fraud and not matters of more general grievance which would be dealt with under the School's grievance procedures.

Background and Context

- 15.3 This policy on 'whistleblowing' has the following background and context:
- a) Any version of the code adopted by the Board will form part of the Conditions of Employment. The code currently states:
- "School employees are expected to give the highest possible standard of service to the public through the performance of their duties. Employees will be expected through agreed procedures and without fear of recrimination, to bring to the attention of their line manager any deficiency in the provision of service."
- Employees must report to the appropriate manager any impropriety or breach of procedure.
- b) The legal background relating to "whistleblowing" is covered by the Public Interest Disclosure Act 1988 which affords protection against dismissal penalty where an employee discloses in good faith, with reasonable grounds for belief in the disclosure, certain information relating to the following examples:-

Malpractice

- Failure to comply with legal obligations
- Child protection issues

Fraud

- Manipulation of accounting records and finances
- Inappropriate use of school assets

or funds

- Miscarriages of justice
- Criminal offences
- Danger to Health & Safety
- Damage to the environment
- Concealment of evidence relating to the above
- Decision making for personal gain
- Abuse of position to influence decisions
- Fraud and deceit

- c) This policy sets out the agreed procedures that should be followed where employees have concerns about what they regard as such impropriety or neglect of duty. Such breaches of acceptable standards may be in relation to ethical or professional standards, as well as the school's expectations on money, gifts, hospitality, health and safety and welfare, equal opportunities, relationships and outside interests. The Code of Conduct gives greater details.
- d) This procedure should be used where concern is about the consequences for other employees or the public. If the concern is about the individual being disadvantaged, by the action or failure to take action, then that should be pursued through the School's Grievance Procedure.

What Should an Individual do if "Whistleblowing"?

15.4

- a) Judgement will need to be exercised here if the inaction or lapse of standards seems to be minor, then it may well be sufficient just to bring the matter to the attention of the employee who appears to be at fault.
- b) If the matter is more significant, particularly if it involves breaches of the School's Code of Conduct or where a previous informal response has been apparently disregarded, then the matter should be raised formally with the line manager and as a matter of urgency if it appears serious.

If given verbally, confirmation of the complaint should be made in writing as soon as possible.

- c) Where the complaint concerns the line manager, or having made the report it is believed that appropriate action has not been taken then the complaint should be brought to the attention of a more senior manager.
- d) If it is believed that fraud, theft or other potential gross misconduct is involved; the matter should be raised quickly as mentioned above.

It must not be mentioned to the subject of the complaint or other colleagues as this could prejudice subsequent investigation.

Suspected fraud should be reported in accordance with the Anti-Fraud and Corruption policy.

Contact details for the Trust Board are

Nick Musselwhite on 07771 626891 or email nick@struanfm.com

Or

Mark Loveys on 07766 080199 or email CEO@heathacademytrust.co.uk

- e) Where there are genuine and justified suspicions of wrong doing, even though at the time of “whistleblowing” there is no concrete evidence of serious wrong doing, this should not deter anyone from going ahead and reporting the matter, particularly where it may involve potential risk to vulnerable people.
- f) The Board encourages the “whistleblower” to raise the matter internally in the first instance to allow those School staff and Governors in positions of responsibility and authority the opportunity to right the wrong and give an explanation for the behaviour or activity.

The LGB should have designated a number of individuals to specifically deal with whistleblowing and if the “whistleblower” feels that appropriate action has not been undertaken after following the actions in paragraphs (b) and (c) above then the matter should be referred to one of the individuals shown below:-

Headteacher

Chairperson of LGB

Trust Board Member

- g) The “whistleblower” may prefer to raise the matter in person, by telephone or in written form marked “private and confidential” and addressed to one of the above named individuals. All matters will be treated in strict confidence and anonymity will be respected wherever possible.

Alternatively if the “whistleblower” considers the matter too serious or sensitive to raise within the internal environment of the School, the matter should be directed in the first instance to the Chairman of the Board. The Academy Trust has its own procedures for dealing with such matters and will ensure every effort to respect the confidentiality of the “whistleblower”. The Chairman will ensure that relevant Board Members and other bodies such as the Department for Education, County Council and Police are informed as appropriate.

In addition, information and advice can be obtained from the charity – ‘Public Concern at Work’. This charity offers free legal advice in certain circumstances about serious malpractice at work. Their literature states that matters are handled in strict confidence and without obligation. Contact details for the charity are as follows:

Public Concern at Work

Suite 306

16 Baldwin Gardens

LONDON

EC1N 7RJ

Telephone number – 0207 404 6609

What Should a Line Manager Do When a Complaint is Received?

15.5

- a) It is essential that problems raised are tackled effectively and quickly and with the aim of righting wrongs, this may well be best achieved in many less serious cases by discussion with

the “offending” employee and securing a commitment as to future standards and corrective action. In other more serious cases, the matter may well have to be referred to a senior manager.

It may be necessary to instigate disciplinary proceedings.

- b) Complaints received from outside of the School environment must be dealt with by following the procedures as outlined in the School’s own Code of Conduct / Customer Care Code of Practice.
- c) Any written complaint / allegation should be given a written acknowledgement and confirmation that the matter will be looked into. Unless clearly made in a very low key way about minor matters, verbal complaints/allegations should receive a written acknowledgement in the same way.
- d) In the event of the allegation being of a serious nature e.g. relating to a fraud or other gross misconduct offence, there may well be a need to involve other colleagues immediately – see paragraph no. 14.4(f). This should normally be agreed initially by the Chair of the LGB and / or the Headteacher who, in turn, should keep the Trust Business Manager informed or in the case of fraud otherwise the Board Chairman.
- e) When any complaint or allegation has been looked into and resolved or dealt with, the person who raised the matter in the first instance should be notified – normally in writing unless common-sense indicates that it can be done more appropriately verbally. How much detail to provide in such cases is a matter of judgement.

Protecting “Whistleblowers” and Complainants

15.6

- a) “Whistleblowers” have an expectation that their identity can be kept concealed. In the majority of cases this may be possible, but in more serious cases where disciplinary action may have to be taken against an individual, it may well be judged that they have a right to know the source as well as the nature of such complaints. In any case the LGB is committed to doing as much as possible to ensure that the wellbeing of the “whistleblower” at work does not suffer as a result of the tensions that may result from the making of or investigation of complaints.
- b) Individuals are encouraged to bring to the attention of their managers any harassment or victimisation they may suffer as a result of whistleblowing. All necessary action will be taken to ensure that such harassment or victimisation is stopped.
- c) It may be that “whistleblowers” will find the process of reporting wrong-doing and making statements etc stressful, particularly where there may be feelings of divided loyalties. In such cases the opportunity should be given for the “whistleblower” to talk through these anxieties and feelings, either with their manager or possibly, someone from an external counselling service. The LGB encourages this action.

Individuals Receiving A Complaint About Themselves

- 15.7 If the complaint or allegation is at all significant or made in a formal way, particularly by a member of the public or other external users, then the line manager, or Chairperson of the LGB in the case of a Headteacher, should be informed even if it is believed that the complaint is groundless or unjustified.

Where a complaint or “grumble” clearly does not justify the issue being pursued in this way, then a brief file note or diary entry will often be appropriate and in the best interests of the individual.

A Sense of Perspective

15.8 As stated in the Code of Conduct, all staff have an obligation under the code to raise concerns where it is seen that proper standards have clearly been breached or ignored.

Nevertheless it is important that where deficiencies in service provision standards are involved rather than in areas of malpractice, staff should satisfy themselves that the failing is serious and that the potential disadvantage to the school or public is significant. Any unnecessary over-zealous reporting might be inappropriate and counter-productive.

However, Governors re-iterate that individual staff members are encouraged to raise genuine concerns with the knowledge that they will be taken seriously.

Malicious Accusations

15.9 If on investigation, it is considered that an individual has made malicious allegations without any real substance, then these too will be taken seriously and may constitute a disciplinary offence or require some other form of penalty appropriate to the circumstances.

APPENDIX A - Register Of Business Interests



THE HEATH ACADEMY TRUST REGISTER OF BUSINESS INTERESTS

NAME:	
ADDRESS:	
JOB TITLE AND NATURE OF DUTIES:	
NAME & ADDRESS OF EMPLOYER: (please state if self-employed)	
DATE OF APPOINTMENT AS DIRECTOR:	
PECUNIARY/BUSINESS INTERESTS: YOURSELF:	
YOUR IMMEDIATE FAMILY: NAME: INTERESTS:	

Signed:

Date:

APPENDIX B(i) – Example Daily Income Collection Record

Date	Received from	Cash / Cheque	Invoice/receipt No	Received by	Amount Received	
					Delegated Fund? £	School Fund £
Daily Total:						

Certified by Receiving Officer

Countersign by

Date

Date

APPENDIX C - Example Application To Hire School Premises

Please return the completed form to the Headteacher.

This form must be completed by the person responsible for the function and the payment of all charges in respect of the hiring (see Conditions 1 and 2).

APPLICANT

Full name (block letters please) _____

Society or organisation _____

PURPOSE OF HIRING (see Conditions 25 to 29)

REQUIREMENTS

Day	Date	Time	
		From	To

ACCOMMODATION

Hall, Sports Hall, Gymnasia

CLASSROOMS

KITCHEN (see Condition 19)

TIME	From	To

PURPOSE

Hot water/light refreshments only	Use of ovens etc (see Note 2)

PLAYING FIELD (describe requirements)

OTHER ACCOMMODATION

FACILITIES

Tick

School Piano	Chairs (insert no. required)
Heating (see Note 1)	

Stage Lighting/
Spotlights

Name of competent person (see Condition 2.1) _____

Note 1 The heating period is 1 October – 30 April. Hirers are asked to state whether or not they wish heat to be provided at their function.

Note 2 Where approval is given to the use of school kitchens, other than for the provision of hot water and the service of light refreshments, hiring charges shall be increased accordingly.

Details of Function
Nature

DATA PROTECTION ACT
Any personal data entered on this form may be held on computer files

Is the function to be

tick

Will there be:

*Public?

An Admission charge

*Private?

Singing/Music?

*legal advice should be sought where doubt exists (see also Condition No 26 and the Appendix on Conditions of Hire)

Dancing (by performers or public)?

A Cinematograph exhibition?

Wrestling or Boxing?

A Theatrical Performance?

Sale and/or consumption of alcohol

Please state which

Give details of any proposed action or performance involving scenery, decorations, real-flame, smoke or smoking, pyrotechnics or fireworks, pulsing light (stroboscopes), lasers, firearms or any potentially hazardous action on apparatus, animals, vehicles or aircraft.

If hiring will involve sporting or gymnastic activities, please give the name and qualifications of the person in charge.

PROCEEDS

State purpose to which proceeds will be applied

Will a personal profit be made?

YOUTH ORGANISATIONS

In the case of Scouts, Girl Guides and approved voluntary youth organisations, please state:

Total number on roll

No under 16 years

DECLARATION

I, on behalf of hereby apply for the use of the accommodation and facilities stated, and, if my application is approved, I will ensure payment in advance of the charges due and comply with the conditions which I have read. I confirm that I have been given a copy of the school's own Child Protection Policies and Guidelines and will make myself and all other users within my jurisdiction aware of the procedures to be followed in the event of a fire or other emergency evacuation.

I have attained the age of 18 years.

Signature of applicant

Address

Tel

Day

Evening

Date

NB Attention is drawn to Conditions 9 to 12. If the application is granted INSURANCE AGAINST RESPONSIBILITIES IS OBLIGATORY. In addition Condition 26 requires the hirer to ensure compliance with the 'Conditions of Licence' relating to the use of the premises for any function requiring a licence under one or more of the statutes mentioned.

Authorised by Headteacher Dated

APPENDIX D – Example Conditions Of Hire Of School Playing Fields And Premises

BOOKINGS AND CHARGES

1. The person by whom the form of application for the hiring is signed shall be deemed to be the Hirer and such person shall be personally responsible for the payment of the scale and other charges payable in respects of the hiring and for the observance and performance in all respects of the conditions and stipulations herein contained and on the part of the Hirer to be observed and performed.
2. All charges may be required to be paid at the time of booking and no booking will be accepted later than 14 days (5 weeks where licensing is required under the statutes referred to in Condition 25) prior to the date required. Final charges will be those applicable at the date of use of the premises.
3. The Hirer may be required to pay a deposit in addition to the scale charges, which may be applied in whole or in part to make good any damage, in accordance with Condition 10.
4. The right is reserved to cancel any hiring without notice where the Academy Trust/Governing Body of the School considers it necessary to do so:-
 - a) in consequence or any outbreak or prevalence of infectious disease;
 - b) for any other cause outside its control; or
 - c) because the Academy Trust/Governing Body reasonably believes that an act is likely to be done in the premises which will contravene the Race Relations Act 1976 or prejudice the performance by the Academy Trust of its obligation under Section 71 of the Act to secure that its functions are carried out with due regard to the need to eliminate unlawful racial discrimination and to promote equality of opportunity and good relations between persons of different racial groups.

In such an event, any sum paid by the Hirer will be refunded, but neither the Academy Trust nor any Body responsible for the management of the School shall be held liable or required to pay compensation for any loss sustained as a result of or in any way out of the cancellation of the hiring.

5. Hirers will be allowed to cancel or postpone a booking on condition that, if 14 or more days' notice is given, half fees will be payable, and if less than 14 days' notice, full fees will be payable unless, in either case, the hall or room is re-booked or it is otherwise decided.
6. The right is reserved to refuse to grant a hiring without giving a reason.
7. Intoxicating liquor shall not be sold, supplied or consumed on School premises except by general or special approval of the Governing Body and subject to any necessary licence having been obtained by the Hirer.
8. The Hirer shall, if called upon to do so, furnish for approval a copy of the programme of any entertainment to be given by the Hirer. In such a case no entertainment shall be given except in conformity with the programme which has been approved.

Failing approval of a programme, the Hirer will be allowed to cancel the hiring on payment of the appropriate fees under Condition 5, unless it is decided to remit such fees.

9. Neither the Academy Trust nor Governors shall be liable for any injury (including injury resulting in death) or damage to or loss of property whatsoever which shall or may occur to or be sustained by the Hirer, his/her assistants, servants or agents or others entering on the property in the exercise or purported exercise of the hiring (except such injury or damage as may occur by reason of the neglect of the Academy Trust or Governors, servants or agents acting within the scope of their authority). The Hirer will indemnify and keep indemnified the Academy Trust, Governors and their servants and agents from and against all claims and liability in respect of such injury or damage and all actions, proceedings, costs, damages and expenses in regard thereto and also from and against all other liability claims, demands, proceedings, costs, damages and expenses in respect of injury to persons whomsoever (including injury resulting in death) and damage to or loss of property whatsoever which may arise out of or in consequence of the exercise or purported exercise of the hiring (except as aforesaid).
10. The Hirer shall make good any damage to the property of the Academy Trust or Governors which can be attributed to his use of the premises. The Hirer shall not be responsible for any fire damage to the property occurring otherwise than from the act, neglect or default of the Hirer, his/her servants or agents.
11. In the event of any such damage, the Academy Trust or Governors may make it good and the Hirer, by the acceptance of the hiring subject to these conditions, will thereby be deemed to have undertaken to pay the cost of such reparation as certified by or on behalf of the Academy Trust or Governors.
12. The Hirer shall not infringe any subsisting copyright or performing right, and hereby indemnifies the Governors against all sums of money which the Governors may have to pay by reason of an infringement of copyright or performing right occurring during the period of hire.
13. Members of the Academy Trust and the Governing Body reserve to themselves, and their officials, the right to enter the premises hired at all times on producing evidence of their identify. Stewards should be advised accordingly by the Hirer.
14. No nails, tacks, screws etc shall be driven into or adhesives fixed to any of the walls, floors, ceilings, furniture or fittings.
15. Subject to the provision of the next paragraph, the Hirer shall vacate the premises by 11.00pm unless written authority from the Governors (showing the time of extension) has been obtained and shall leave the premises, fixtures, furniture and other property therein in as good order as they were at the time of entry and in as clean a condition as the particular use will allow.
16. The Hirer shall ensure that caterers, contractors and others supplying or serving refreshments, or providing decorations etc comply with all current legislation relating to food hygiene, health, welfare and safety matters and remove from the School premises all their articles and property by midnight on the day of hire if the School is to be used next day, or in any other case by noon on the day following the day of hire, and shall observe and carry out any instructions which may be given to him/her in this connection.

17. Any article or property belonging to the Hirer or any caterer or contractor or other person left on the School premises after the hour named above may be removed by the Governors and the cost shall be paid by the Hirer.
18. The seating accommodation provided is limited to the number of chairs that are on the school premises on the day of hire and is arranged so as not to affect the means of escape from the premises and to accord with any approved layout which exists for the premises. Subject to approval, further provision may be made by the Hirer at his/her own expense.
19. School furniture shall not be moved except by arrangement with the caretaker.
Kitchens and practical subject rooms may be used only for the provision of hot water and the service of light refreshments and only where special approval has been given.
20. Any alteration or addition to the electrical lighting or heating systems is strictly forbidden, except with the special approval of the Governors which may be given subject to conditions, which the Hirer will be required to observe, the approval of a technical officer acting on behalf of the Governors and, where necessary, the consent of the electricity supply undertakers.
21. If existing stage lighting, spotlights and dimming equipment are required, it is to be clearly stated on the application form. An extra charge may be made for this service and any operation of such equipment shall be carried out by a competent person named and approved in advance.
22. Whenever organisations are permitted to use School swimming pools, the following persons shall be in attendance throughout the whole of the period during which the organisation makes use of the pool:-
 - (a) Where the maximum depth of water does not exceed 1 metre – two adults, one of whom shall be competent in the current principles and practice of resuscitation.
 - (b) Where the depth of water exceeds 1 metre – a qualified life-saver and one other adult who shall also be a swimmer.

The following special conditions shall also apply when the use of School grounds is permitted for activities of a hazardous nature:

23. No preparation shall be used for polishing the floors except on Friday or Saturday evenings. On these occasions an extra charge, according to the size of the floor, will be made and shall be paid by the Hirer to cover the cost of removing the polish or preparation. The application of floor dressing shall be made by the caretaker only, to whom the Hirer shall supply the dressing.
24. The wearing of footwear which might cause damage to floors is not permitted.
25. The land (including any building or structure therein) is made available in its existing state and condition and neither the Academy Trust nor Governors can warrant or represent that it is safe and suitable for the holding of the function or for the admission of the public. The Hirer shall not publish or say anything tending to lead any person to believe otherwise. The Hirer shall have exclusive occupation of and responsibility for the said land during the period that it is used for the function.

26. The Hirer shall secure the removal from the said land, as soon as is practicable after the function of all litter or other rubbish left on the land in the course of or produced by the event, which the Governors require to be removed.
27. The Hirer shall insure against his/her liability at law for accidents resulting in injury to persons, (including injury resulting in death) or damage to or the loss of property arising from the use of the premises including the liability assumed under the Conditions 9 and 10 foregoing. The amount of the Insurer's liability must be not less than £5,000,000 in respect of any one accident or occurrence and evidence of the insurance must be produced to the Governors at least two weeks before the date of the event.
28. The Hirer shall ensure that no act is done on the premises, during his/her use of the premises, which contravenes the Race Relations Act 1976 or prejudices the performance by the Governing Body of its obligations under Section 71 of that Act to secure that its functions are carried out with due regard to the relations between persons of different racial groups.

STATUTORY REQUIREMENTS

The premises hired shall not be used for any "licensable activity" under the Licensing Act 2003 unless the Hirer has obtained any necessary licence from the relevant licensing authority for such use.

"Licensable activity" includes:-

- a. the sale by retail of alcohol,
- b. the supply of alcohol by or on behalf of a club to, or to the order of a member of the club,
- c. the provision of regulated entertainment i.e.
 - i. the performance of a play,
 - ii. the exhibition of a film,
 - iii. an indoor sporting event,
 - iv. a boxing or wrestling entertainment,
 - v. a performance of live music,
 - vi. any playing of recorded music,
 - vii. a performance of dance ,
 - viii. anything of a similar description to vi, vii, or viii above where that entertainment takes place in front of an audience with the purpose or including the purpose of entertaining that audience.
- d. the provision of entertainment facilities i.e.
 - i. making music,
 - ii. dancing,
 - iii. entertainment of a similar kind to i or ii above.

29. The Hirer shall not use the premises or permit them to be used for gaming or wagering other than lawful gaming carried on in accordance with the provisions of the Gaming Act 1968, or any subsequent Act which in whole or in part replaces it.

(See Paragraph B in “Notes” below).

30. If a Door Supervisor or Door Supervisors are used by the Hirer on the premises then the Hirer must ensure that any necessary licence or licences have been obtained and are in force during the term of the licence. (See paragraph C in Notes below).
31. The Hirer is required, where appropriate to his/her hiring, and where the premises hired are licensed as described above, to acquaint him/herself with the conditions and regulations subject to which the premises hired are so licensed.

If the Hirer commits a breach during the hiring of any of the conditions attaching to any such licence, or of any, including these, regulations, then, without prejudice to the right of the Academy Trust, acting by itself or through any other appropriate body on its behalf, to enforce any liabilities already incurred by the Hirer under these conditions, the Governors reserve the rights themselves or acting as aforesaid to determine the hiring, if still continuing, forthwith, to forfeit all sums paid by the Hirer and to refuse to grant any further application from him/her for the hire of school premises.

32. No person shall give any exhibition, demonstration or performance of hypnotism on any living person at or in connection with an entertainment to which the public are admitted, whether on payment or otherwise, in the said premises.
33. The Hirer is required to comply with the terms of s.12 Children and Young Persons Act 1933 (as amended) and in particular
- a) where there is provided in any building an entertainment for children, or an entertainment at which the majority of the persons attending are children, then, if the number of children attending the entertainment exceeds one hundred, it shall be the duty of the hirer to station and keep stationed, wherever necessary, a sufficient number of adult attendants, properly instructed as to their duties to prevent more children or other persons being admitted to the building or to any part thereof, than the building or part can properly accommodate, and to control the movement of the children and other persons admitted while entering and leaving the building or any part thereof, and to take all other reasonable precautions for the safety of the children.
 - b) If any person on whom any obligation is imposed by s.12 fails to fulfil that obligation, he/she shall be liable, on summary conviction, to a fine not exceeding level 3 on the standard scale, and also, if the building in which the entertainment is given is licensed under the Licensing Act 2003, the licence shall be liable to be revoked by the Licensing Authority.
 - c) A constable may enter any building in which he/she has reason to believe that such entertainment as aforesaid is being or is about to be, provided, with a view to seeing whether the provisions of this section are carried into effect, and an officer authorised for the purpose by an authority by whom licences are granted.

Notes

- A. The Representation of the People Act 1983 does not allow schools to be used **at any time** as “a Committee Room for the purpose of promoting or procuring the election

of a candidate". The Act does not allow schools to be used **on the day of the poll** for the holding of public meetings in furtherance of any person's candidature at a parliamentary election or for the holding of public meetings by a candidate at a local election to promote or procure the giving of votes at that election (i) for himself or (ii) if he is a candidate submitted by a registered political party at an election of the London members of the London Assembly at an ordinary election, towards the return of a Candidate on that list.

- B. Under the Gaming Act 1968 the conditions subject to which premises may be used for gaming carried on at an entertainment promoted for raising money to be applied for purposes other than private gain are as follows:-
1.
 - a) The game must not involve playing or staking against a bank, whether the bank is held by one of the players or not.
 - b) The nature of the game must not be such that the chances in the game are not equally favourable to all the players.
 - c) The nature of the game must not be such that the chances in it lie between the player and some other person, or (if there are two or more players) lie wholly or partly between the players and some other person, and those chances are not as favourable to the player or players as they are to that other person.
 2. The game must not be by means of a machine to which Part III of the Gaming Act 1968 applies and must not constitute the provision of amusements with prizes in the circumstances specified in Section 15(1) or Section 16(1) of the Lotteries and Amusements Act 1976.
 3.
 - a) In respect of all games played at the entertainment not more than one payment (whether by way of entrance fee or stake or otherwise) shall be made by each player, and no such payment shall exceed £4.00.
 - b) Subject to paragraphs 6 and 7 below, the total value of all prizes and awards distributed in respect of those games shall not exceed four hundred pounds.
 4. The whole of the proceeds of such payments as are mentioned in paragraph 3 above, after deducting sums lawfully appropriated on account of expenses or for the provision of prizes or awards in respect of the games, shall be applied for purposes other than private gain.
 5. The sum appropriated out of those proceeds in respect of expenses shall not exceed the reasonable cost of facilities provided for the purposes of games.
 6. Where two or more entertainments are promoted on the same premises by the same persons on the same day, paragraphs 3 to 5 above shall have effect in relation to those entertainments collectively as if they were a single entertainment.
 7. Where a series of entertainments is held otherwise than as mentioned in paragraph 6 above:
 - a) Paragraphs 3 to 5 above shall have effect separately in relation to each entertainment in the series, whether some or all of the persons taking part in any

one of those entertainments are thereby qualified to take part in any other of them or not, and

- b) If each of the persons taking part in the games played at the final entertainment of the series is qualified to do so by reason of having taken part in the games played at another entertainment of the series held on the previous day, paragraph 3(b) above shall have effect in relation to that final entertainment as if for the words 'four hundred pounds' there were substituted the words 'seven hundred pounds'.
- c) Door supervisor licences are not necessary where:
 - i. A security guard is performing duties on premises managed or operated by their employer and are not supplied to perform guarding duties for third-parties or customers of that employer.
 - ii. A steward employed directly in-house and carrying out guarding duties (except if working on licensed premises, in which case a Door Supervisor licence will be necessary).
 - iii. Working in an official capacity at a public venue or event, but only checking tickets, giving directions, providing information and assisting the general public
 - iv. Occasionally required to maintain order and discipline amongst individuals, such as a teacher, but not specifically operating as a security guard
 - v. Performing security activities that are incidental to a main activity and job, such as a shop assistant who is also responsible for locking up and banking cash at the end of the business day
 - vi. A porter, handyman, or other support staff within the security guarding sector but not engaged to provide security
- d) Licensing:
 - i. Licences for "licensable activities" under the Licensing Act 2003 are obtained from the local borough or district Council
 - ii. Gaming Licences are obtained from the Gambling Commission at Victoria Square House, Birmingham B2 4BP Tel: 0121 230 6666 Fax: 0121 230 6720

APPENDIX E - Claim For Governors' Travelling And Out Of Pocket Expenses

Please complete form in BLOCK CAPITALS

Surname

Initials

cc of Vehicle (if mileage claimed)

Address

Postcode

Please note to meet HM Revenue & Customs requirements, receipts or other appropriate documentation must be attached to this claim, as evidence of expenditure for all items other than mileage. Where journeys are undertaken, the place visited and purpose should be entered in 'Details' column.

I certify that the expenditure detailed below has been necessarily incurred for the purposes of the school, as approved by the Governing Body.

Signature of claimant

Date	Details	Fares		Subsistence		Miles	Other	
	Totals							

Approving Officer to complete section below

I certify that the amounts claimed are within the permitted levels and have the approval of the Governing Body

Signed by Approving Officer

Creditor No

--

Date

Please enter expenditure code for each item claimed

	Amount excluding VAT										VAT Indicator	VAT Amount		
	£	p										£	p	
Fares														
Subsistence														
Mileage														
Other														
Total including VAT £														

APPENDIX F - Inventory Of Furniture And Equipment

SCHOOL NAME:

Location:

ASSET Ref.No.	ITEM DESCRIPTION & MODEL / SERIAL No.	LOCATION	DATE ACQUIRED	PURCHASE PRICE £	SECURITY MARKED?	DATE OF DISPOSAL	METHOD OF DISPOSAL*	AUTHORISATION

N.B. All equipment should be marked invisibly and visibly with the School name and postcode.

- * L = Lost/Stolen
- S = Sold
- O = Other

Annual Check

Signed: _____ Date: _____

Signed: _____ Date: _____

Notes of Guidance:

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

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

Control Objectives

1. The inventory should:
 - record the location of all equipment
 - ensure losses are easily identified
2. Key Controls
 - The Headteacher should nominate an appropriate member of staff to be responsible for the inventory procedures.
3. Records Required

An inventory of all valuable items on the premises should be maintained. This should include assets on loan or donated to the establishment as well as those purchased. It should include all non-consumable items which cost over £200, and any items costing less than £200 which are particularly liable to theft, for example those that are attractive and portable. It is a matter for local decision as to whether furniture is included. For example, a Headteacher might decide not to include classroom furniture but might wish to include a valuable desk or bookcase.

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

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

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

4. Checking the Inventory

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

5. Writing off items from the inventory

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

APPENDIX G - Example Purchase Requisition Form

Insert School Name

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PURCHASE REQUISITION

SUPPLIERS NAME: ADDRESS:		AUTHORISATION			
		REQUESTERS SIGNATURE:			
		PRINT NAME:			
		BUDGET HOLDERS SIGNATURE			
		PRINT NAME:			
TEL NO:		DATE OF REQUEST:			
FAX NO:		DATE PROCESSED:			
Catalogue No/ ISBN No/ Part No	Description	Unit Cost	Quantity	Account/Nominal Code	TOTAL (EX V.A.T.)
TOTAL					£