

St. Peter's CE Primary School, Heswall

Financial Procedures Policies Manual

John 8:12 "I am the light of the world. Whoever follows me will never walk in darkness, but will have the light of life."



ST. PETER'S CE PRIMARY SCHOOL

firm foundations, shining bright

Matthew 16:18 "You are Peter and upon this rock I shall build my church."

OUR VISION

Like St Peter, we build upon the rock of Jesus to enable us to shine: achieving our God given potential and loving ourselves, others, the world and God.



2023 – 2024

Date Adopted: 11.06.24

Date of Review: Summer 2025

Committee: Assets

FINANCIAL PROCEDURES

The Financial Procedures Manual should cover the following areas:

- Accounting systems detailing the documents & procedures involved and the records to be produced, e.g. for recording and placing an order through to raising the payment to the supplier.
- Key financial decisions of the Governing Body and any committees by way of minutes of meetings.
- Terms of Reference & Delegated limits of Authority for:

The Governing Body

The Finance Committee

The Head Teacher

School administration and other staff

- Computer systems
- Operating procedures that will provide the timetable and detailed job instructions for producing the financial records and information at the appropriate time, in order to meet the overall financial objectives.
- Security of personnel and payroll data, clarifying the procedures to be followed to ensure only authorised staff has access to this information. The procedures for changes to the payroll should include details of the persons who may authorise the changes. This should be communicated to the payroll bureau, internal payroll staff, or LEA payroll staff.
- Security Systems relating to the storage of information and the recovery procedures to be followed in the event of the loss of such information, including back up procedures for the computer based systems.

NB- the enclosed documents are the minimum requirements that should be included in the School's Financial Procedures Manual approved by the Governing Body. This list is not exhaustive and Governors should expand upon it to produce a Financial Procedures Manual tailored specifically to their school.

TERMS OF REFERENCE
St. Peter's C.E. Primary School

THE GOVERNING BODY

- Approve Financial Procedures
- Approve Standing Orders
- Provide dated & signed Minutes for all meetings detailing decisions.
- Receive Minutes from all Committees.
- Define the terms of reference for the Finance Committee and the extent of its delegated authority.
- Define the terms of reference and extent of delegated financial authority of the Head teacher.
- Define the terms of reference and issue clear guidelines to other senior management and financial staff on their respective responsibilities for financial affairs.
- Review any training needs for staff with financial responsibilities and continue to assess their financial expertise of the relevant staff to ascertain their ability to carry out their financial duties.

THE ASSETS COMMITTEE

- The recommendation of the annual budget to the governing body, including the Delegation of the budget responsibilities to budget managers.
- The regular monitoring of actual income and expenditure against each budget and revised forecast for the year.
- Ensuring that the annual financial statements are produced in accordance with financial guidelines.
- The awarding of contracts by tender to a specified limit.
- Reviewing reports by the Internal Auditors as to the effectiveness of the financial procedures and controls.
- The quorum for the Finance Committee must be:
 - The Chairperson or nominated Deputy
 - The Head teacher or Deputy Headteacher
 - Two other members

- Any dispute must be settled by a single majority vote. In the event of a tie, the Chairperson will have a second casting vote. The subsequent differing positions to be taken to the full Governing Body.
- The Committee will publish agenda, keep minutes, record attendance and note any withdrawals from the meeting.

THE HEAD TEACHER

- The management of the school's financial position at a strategic and operational level.
- The management of effective systems of internal control.
- The management of other financial issues.
- Signing, together with the Chair of the Governing Body, its Annual Financial Statement and other financial reports, ensuring that they are well presented and adequately supported by the underlying records of the school.

The Head teacher has overall executive responsibility for the school's activities and is therefore considered to be the person with overall responsibility to the Governing Body, for the financial management of the school.

The Head teacher must provide the Governing Body with financial advice, ensure that proper financial controls and systems are in place and that accounts are prepared and maintained as required.

(The Deputy Headteacher will deputise in the absence of the Head teacher)

SCHOOL ADMINISTRATION STAFF

- Take on the role of Financial Administrator within the school and support the Head teacher in ensuring that the Financial Procedures, Standing Orders, Procurement Policies, Internal Controls and Income procedures are adhered to.
- Be responsible for the security of school property, for avoiding loss or damage to property.
- Ensure the efficiency and effectiveness in the use of resources.
- Process all financial transactions related to the School's Delegated Budget, through the School's FMS system and follow agreed procedures to ensure a clear, accurate and comprehensive audit trail can be established.

- Process all financial transactions in accordance with Management instructions, to ensure comprehensive, clear monitoring reports on expenditure and income can be accessed through the FMS system.
- Reconcile the monthly financial tabulations with the LA Bursar if applicable.
- Process the petty cash transactions in accordance with the agreed procedures and issue authorised receipts for all items of expenditure.
- Ensure the confidentiality and security of all personnel records within the school
- Carry out the recording and banking for all sources of income, in accordance with agreed procedures.

DELEGATED LEVELS OF AUTHORITY

GOVERNING BODY: FROM £10 000

FINANCE COMMITTEE: BETWEEN £5000 TO £10 000

HEAD TEACHER: UP TO £5000

DEPUTY HEAD TEACHER: UP TO £5000
(for invoices and payments, and for orders in the absence of the Headteacher)

SCHOOL OFFICE MANAGER: UP TO £5000
(for invoices and payments only in the absence of the Head teacher or the Deputy Headteacher)

Recommended limits of authority for purchases:

Governing Body from £10,000

Finance Committee between £5,000 and £10,000

Headteacher & Deputy Headteacher up to £5,000

SCHOOL: ST PETER'S C.E. PRIMARY
CODE E _____

VIRE FUNDS	CODE	DETAILS	£
FROM:			
FROM:			
FROM:			
FROM:			
FROM:			
TOTAL			_____

VIRE FUNDS	CODE	DETAILS	£
TO:			
TO:			
TO:			
TO:			
TO:			
TOTAL			_____

I authorise the virement of funds as detailed above in agreement with the financial limits of authority as agreed by the Governing body (please sign where appropriate limits apply):

Headteacher _____ Amount _____ Date _____

Chair of Finance _____ Amount _____ Date _____

Chair of Governors _____ Amount _____ Date _____

Please return to LMS section, Hamilton Building, Conway Street, Birkenhead

FOR OFFICIAL USE ONLY

LMS USE			FINANCE USE		
	DATE	INITIALS		DATE	INITIALS
Date received by LMS			Date Received		
Copy sent to finance			Date Authorised		
Adjustment actioned	TAB NO		BATCH NO		

L.M.S. GENERAL QUERY SHEET

CHILDREN & YOUNG

Please send to L.M.S Section

From: _____ Headteacher

Hamilton Building
Birkenhead

School: _____ Date _____

Cost Centre: E

PEOPLE'S DEPARTMENT

Date received by L.M.S. Section

Date all queries actioned

TAB ENTRY

OFFICE USE ONLY

Period Name	Subjective	Sub Anal. 1	Description	Amount		School Query	L.M.S. Response
				£	p		

Certified _____ Headteacher

Certified _____ L.M.S



Ethics Policies

Ethics policies include the following -

- Pecuniary Interests
- Conflict of Interest
- Gifts and Hospitality
- Whistle blowing
- Financial Impropriety and Irregularity
- Prevention of Fraud and Corruption

CONFLICT OF INTEREST

1. St. Peter's C.E. Primary School have adopted the N.J.C. Scheme of Conditions of Service (Section 7) which is concerned with official conduct. Paragraph 70 states:

"The public is entitled to demand of a member of staff of St. Peter's C.E. Primary School conduct of the highest standard and public confidence in higher integrity would be shaken were the least suspicion, however ill-founded, to arise that he/she could in any way be influenced by improper motives".

2. Section 4 (1) of the Personnel Handbook specifies that staff must:
 - (i) be made aware of Paragraph 70
 - (ii) be instructed to give notice in writing of any private interest, including those of any relatives, which is likely to give them an opportunity during the course of their employment with the School, to confer an advantage at any time upon themselves or their relatives or may weaken public confidence in their impartiality.
3. Conflict of Interest can potentially arise if a member of staff, his/her relatives, close friends or associates are:
 - (i) involved in a business, initiative or financial deals which could impinge on the activities of the School
 - (ii) undertaking work for organisations or individuals whose activities may impinge on the work of the School

4. Actual Conflict of Interest can be avoided in Cases 3 (I) and (ii) if the provisions of Section 4 (I) of the Personnel Handbook are followed and the Headteacher has received notice in writing from members of staff who believe they may be in a position where their integrity may be questioned.

The action to take is for the member of staff to either leave the business, initiative, deal or organisation in question or for the Headteacher to ensure the member of staff has no dealings with the relevant transactions or accounts. This may involve transferring some work or ensuring specific work is checked by a supervisor and signed as such.

5. There is no definitive list of specific persons or relationships that could give rise to possible conflict of interest. Reliance must be placed on the judgement of individual members of staff as to what might be seen as Conflict of Interest by any third party but it is appropriate for the Headteacher to give guidance. Relationships that should be declared are recommended to include:

- (i) Spouses
- (ii) Fiancées
- (iii) Living together Partners
- (iv) All "blood" Relationships
- (v) Relative by Marriage
- (vi) Membership of clubs, societies, associations etc.
- (vii) House/Flat sharers
- (viii) Close personal friendships and neighbours

C Other conflicts of interest

The Internal Audit Section have produced the following guidelines:

As a member of staff, it is expected that you perform your job impartially, in accordance with specified procedures and make decisions based solely on the circumstances of cases. You MUST NOT take action because of personal friendships or family relationships. To do so would be contrary to your Conditions of Employment and the Criminal Law. Consequently, if you find yourself in a position where your motives could be questioned, you MUST declare any relationship that could be seen as affecting your judgement, and not be involved in any actions relating to the case. Full declaration should be made to your Governing Body and recorded in the register kept in each department

Failure to follow the Guidelines could be held to be gross misconduct.

FINANCIAL IMPROPRIETY AND IRREGULARITY AGAINST EMPLOYEES AND MEMBERS POLICY STATEMENT

1. A financial irregularity is the deliberate action by a Member of Staff or the Governing Body, which is not in accordance with established and authorised rules or procedures. Irregularities can involve the cash, accounting, stores or property of the Authority. If the intention is for the Member of Staff or the Governing Body to obtain some financial gain or preferential treatment from public office, then the actions may be contrary to the Criminal Law concerning fraud and corruption. The Members Code of Conduct may also be contravened and if employees are involved, the Disciplinary Procedure should be invoked.
2. It is the responsibility of all managers to prevent and detect fraud and corruption in the Authority's dealings.

The Accounts and Audit Regulations 2003 place a responsibility on the Director of Finance to ensure that financial systems are effective and particularly that they include measures to prevent and detect inaccuracies and fraud. Internal Audit reviews systems for the Director of Finance to determine if the measures are adequate and makes recommendations where appropriate. The manager must ensure approved systems are adhered to.

3. SO62(4), specifies that the Director of Finance must be informed immediately of any suspected financial irregularity. The Director of Finance may require the Internal Audit Section to conduct an investigation and all such cases must be reported to the Head of the Audit Section who will liaise with the External Auditor and the Investigating Officer appointed by the employing Chief Officer to provide advice and assistance.
4. If criminal offences have been committed or are suspected to have occurred consideration will be given by the Director of Finance to reporting the matter to the police, following consultation if appropriate with any or all of the Borough Solicitor and Secretary, the Director of Personnel and Policy and the Governing Body.
5. The reasons for referring suspected irregularities to the police can be summarised as follows:
 - a) their investigations are completely independent.
 - b) they have access to any criminal records and cautions of individual offenders.
 - c) they have expertise and authority.
 - d) they have access to other powers e.g. arrest and search warrants, which can facilitate investigation;
 - e) referral to the police may be necessary to recover larger sums from either the Fidelity Guarantee Policy or the Money Policy.
 - f) a police investigation can demonstrate the seriousness and gravity with which the Authority views criminal activities.
 - g) Publicity given to prosecutions may have a deterrent effect.

6. Criteria to be taken into account include the following:-
 - a) Where corruption is suspected it must be reported to the police.
 - b) The nature and extent of the suspected criminal act.
 - c) The seniority or level of responsibility of the individual, (i.e. the more senior the more likely).
 - d) Any special circumstances e.g. irrespective of the seniority of the officer or the extent of the crime, the degree of trust placed in an individual must be taken into account.

7. If it is considered inappropriate to make a formal report to the police, a note should be made of the reasons and retained on file to protect the Directors involved against allegations of improperly concealing offences. The circumstances that could be relevant in deciding not to take such action include:
 - a) small amounts of money or low value items involved.
 - b) Previous record of suspect person.
 - c) Attitude of suspected person e.g. if before the offence was revealed a confession was made and the person helped to explain the circumstances and offered restitution.
 - d) Personal circumstances or medical condition of the suspected person.

It is important that independent evidence of any of these circumstances is obtained and held on file if no formal action is to be followed.

8. The Internal Audit Section have established links with Merseyside Police and can obtain guidance and advice, particularly having regard to the Police's willingness and ability to carry out a full and prompt investigation. They can also provide advice on the suitability of applying any of the criteria in 7 (above). The final decision whether to report should be taken by the Director of Finance in consultation with the Chief Officer of the Department in which the alleged offence took place.

The police will not take any action unless a complaint statement is signed.

9. If corruption is suspected or large sums of money or senior people are involved, the Borough Solicitor and Secretary as Monitoring Officer should be notified. He/she should decide the appropriate course in any case where the Director of Finance and the relevant Chief Officer cannot agree.

10. In the event of a police investigation all staff should assign a high priority of full co-operation to enable the investigation to be completed quickly. If the suspect is a member of staff, this will reduce the time the person has to be kept off site and so will help control the loss to the Authority and reduce the stress on the suspect. A police investigation normally would take priority over any disciplinary action which may subsequently be taken. The Director of Personnel and Policy will provide detailed advice and should be consulted in all such cases.

11. The reason for the action taken should be documented in a report by the Investigation Officer(s) and submitted to the Head of Internal Audit to enable the Fraud Report required by the Audit

Commission to be completed.

12. All employees are encouraged to feel free to report any concerns without fear of intimidation. However, it must be emphasised that abusing the process by raising malicious allegations will be treated as a disciplinary matter.

PREVENTION OF FRAUD AND CORRUPTION POLICY

General

Every local authority school should have sound policies and procedures in place to deter and detect fraud and corruption at all levels of its organisation. They should:

- (a) identify each policy and procedure, and
- (b) provide copies, summaries or details of how they can be accessed, and
- (c) highlight some of the most important points.

It should be emphasised that it is the responsibility of each Governing Body and member of staff to ensure that they fully understand the rules that apply to them and it is hoped that this document will assist in that connection.

1. **Appointments**

It is a legal requirement that with the exception of the appointment of a limited number of political researchers all appointments must be made on the basis of merit. Detailed rules relating to appointments are to be found in the schools Pay and Recruitment Policies.

2. **Conditions of Service**

In accordance with the Councils' recommendation the school has adopted the NJC Scheme of Conditions of Service (Section 7), which is concerned with official conduct. Paragraph 70 of the Scheme is set out below:

“The public is entitled to demand of a member of school staff conduct of the highest standard and public confidence in his/her integrity would be shaken were the least suspicion, however ill-founded, to arise that he could in any way be influenced by improper motives.

Staff members off-duty hours are their own personal concern but they should not subordinate their duty to their private interest or put themselves in a position where their duty and their private interest conflict. The employing school should not attempt to preclude staff members from undertaking additional employment, but any such employment must not, in the view of the Governing Body, conflict with or react detrimentally to the school's interests, or in any way weaken public confidence in the conduct of the school's business.

3. **Contracts**

The rules relating to contracts are set out in the Council's Standing Orders – Section 3 – and in the Financial Guidelines issued by the Director of Finance. The provisions of the EU Directives on public procurement must also be considered when appropriate and there are a number of legislative requirements which must also be borne in mind. These include:

- Local Government (Planning and Land) Act 1980 – requirement for competition in certain contracts such as building, highways and maintenance.
- Local Government Act 1988 – requirement for competition in certain professional services and the avoidance of non-commercial behaviour

- Local Authority Goods and Services Act 1970 – restrictions on work which can be carried out for external bodies

The onus is on each individual Chief Officer to ensure that proper procedures exist for obtaining quotations and tenders in accordance with the relevant rule. In addition each department must nominate the following:

- (a) a contract officer to assume responsibility for monitoring contract compliance issues within their department
- (b) an EU Directives Officer to assume responsibility for monitoring compliance with European Directives concerning public procurement.

One officer may carry out both functions but their precise duties and responsibilities must be agreed with each individual Chief Officer. Monitoring officers will meet regularly in corporate groups and will have access to advice from the Director of Finance and the Borough Solicitor and Secretary.

The essence of the rules relating to contracts is that the Council must be able to demonstrate that it has sought competitive quotes or tenders in accordance with standing orders and any statutory rules or directives and that decisions have been made on the basis of the best value for money. Standing orders can only be suspended in exceptional circumstances on the basis of a written report to a Council committee. Any proposal to suspend standing order 37 (Competitive Tenders) must be cleared in advance by the Chief Executive. All suspensions must be recorded in a register maintained by the Borough Solicitor and Secretary and reviewed annually.

4. **Delegation Scheme**

It is important that the governing body and all staff members understand the extent to which committees, sub-committees, panels and the Headteacher can make decisions under delegated powers. The details of delegation are set out in the school's approved Delegation Scheme (i.e. Levels of Delegated Authority) and in relevant parts of the school's Standing Orders. Headteachers should ensure that all staff understand the parameters of their delegated powers.

5. **Property Matters**

Attention is drawn to standing order 73 which precludes members from negotiating the purchase or sale of land on behalf of the Council. The Director of Property Services pursuant to the Delegation Scheme and relevant legislation must deal with all such negotiations. Normally, when disposing of land the Council must obtain the best consideration reasonably obtainable.

6. **Financial Controls**

All staff share the responsibility for ensuring that the fundamental rules for financial control, particularly separation of duties and adequate audit trails are applied. Rules for financial transactions, particularly the receipt and accounting for income and control and certification of payments, are contained in the "School's Financial Guidelines" – which should be read and adhered to by all staff.

7. **Conclusion**

The Governing Body and staff should familiarise themselves with the above procedures and register where appropriate. Advice can be sought from Authority's departmental contract compliance officers, the Internal Audit Section or the Borough Solicitor and Secretary as appropriate. Any financial irregularity or suspected irregularities should be reported to the Departmental Chief Officer to enable a report to be made to the Director of Finance in accordance with standing order 62 (4) or if this is not possible direct contact can be made with Internal Audit.

Pecuniary Interests

Interests of staff are dealt with under 'Condition of Service' and 'Conflicts of Interest'

Staff must declare any pecuniary interest they have as laid down in Conflicts of Interest Policy. When individual forms of Declaration of Interests have been completed and signed. The individual forms are used to produce a Register of Pecuniary Interest. This will be agreed by the Governing Body and noted in the minutes.

REGISTER OF BUSINESS OR PECUNIARY INTERESTS

NAME OF GOVERNOR OR MEMBER OF STAFF : -----

Name of Business	Nature of Business	Nature of Interest	Date of Appointment or Acquisition	Date of Cessation of Interest	Date of Entry

I certify that I have declared all beneficial interests that I or any person closely connected with me have with business or other organisations which may have dealings with the school. I have also declared all pecuniary interests.

Signed: -----

Dated : -----

Gifts and Hospitality

The council has a set of rules relating to the receipt of gifts and hospitality based on the NJC Conditions of Service. The rules are set out in the Management and Resourcing Handbook and basically the general rule is that officers should not accept gifts and hospitality except in very limited circumstances. Even then the receipt of gifts and hospitality should be registered in the register maintained for that purpose by each Chief Officer.

Members should be aware of the provisions of the National Code of Conduct in relation to gifts and hospitality and are advised to enter details of any gifts and hospitality received in the Register kept in the Members' Services Section.

All staff and members should be aware that it is a criminal offence to accept money, gifts or hospitality (including holidays) in return for special favours and the onus is on them to prove that corruption was not involved. See the Public Bodies Corrupt Practices Act 1889, the 1905 and 1916 Prevention of corruption Acts and the Local Government Act 1972.

Indicate with a Cross or Tick as appropriate for the relevant responsibility

Name	Signature	Payroll Adjustments	Personnel Instructions	Financial Aspects			
				Cheques	Invoices & Payments	Orders	

Rule Through any unused rows

Page ____ of ____

Authorising Signature: _____ Name: _____ Date:

(Head of Establishment /Section/School)

Forms to be returned to: Director of Education & Cultural Services, Staffing Section, Hamilton Building, Conway Street, Birkenhead, CH41 4FD

Authorised Signatory List for St. Peter's C.E. Primary School

I.T. POLICIES

CONTENTS

1. **I.T. Strategy Policy**
2. **Computer Disaster Recovery Policy**
3. **Data Protection Registration form**
4. **Code of Conduct – Internet Policy**
5. **Code of Conduct – Software Policy**

CODE OF CONDUCT - SOFTWARE POLICY

PURPOSE

This code of conduct states St. Peter's C.E. Aided Primary School policy concerning software duplication.

Unless otherwise provided for in the licence agreement, any duplication of copyrighted software, except for backup and archival purposes, is a violation of the law and is contrary to the Schools standards of conduct.

The following points are to be followed to comply with software licence agreements.

1. All software used by the organisation on school computers will be properly purchased through appropriate procedures, as described in the Schools Software Policy document.
2. Legitimate software will promptly be provided to all employees who need it.
3. All software will be used in accordance with the licence agreements.
4. The school does not condone and will not tolerate illegal copying of software or copyright documentation under any circumstances. Anyone who makes, uses or otherwise acquires unauthorised software shall be subject to disciplinary procedures and could also be subject to civil and criminal penalties including fines and imprisonment.
5. No employees shall be give or loan software to any unauthorised persons including clients, customers and others.
6. Any employee who determines that there may be misuse of software within the organisation shall notify their departmental manager or employee representative.

PURCHASING POLICIES

CONTENTS

- 1. Procurement Policy**
- 2. Emergency Purchases Policy**
- 3. Capital Expenditure Policy**

PROCUREMENT POLICY (TENDERS & QUOTATIONS)

REGULATIONS GOVERNING COMPETITIVE TENDERS OR QUOTATIONS

The regulations described below shall apply to all contracts entered into by the school unless the Governing Body or, in an emergency, one of its Committees with delegated powers, directs otherwise. If such a direction is given, the reasons for it shall be recorded in the minutes of the meeting of the Governors or of the appropriate Committee.

All contracts to which the directives of the European Economic Community apply shall also be advertised for the purpose of inviting tenders in the official Journal of the European Communities in accordance with the relevant European Economic Community directive.

The Standing Orders with respect to contracts shall not apply to contracts with a professional person for the execution of any work in which the personal skill of that person is of primary importance.

1. Competitive Tenders or Quotations

The Headteacher shall, wherever practicable, obtain at least three competitive tenders or quotations for the supply of any article, goods or service.

- i) **Verbal quotations are acceptable for values of more than £500 and less than £1000 but the quoted sums must be noted on the relevant copy order.**
- ii) **Where the estimated value of the goods, service or work is in excess of £1000 the tenders or quotations shall be evidenced in writing.**
- iii) **Where the estimated value of the goods, services or work is £10 000 or more, or where tenders are to be obtained for goods in regular demand, appropriate legal advice shall be sought in good time on the form of tender and the contract conditions.**
- iv) **Tenderers shall be informed that no tender shall be received except in a sealed plain official envelope, which shall bear the word 'Tender' followed by the subject to which it relates. It shall not bear any name or mark indicating the sender and such envelope shall remain in the possession of the Headteacher until the time appointed for its opening.**
- v) **Orders to approved purchasing organisations such as the Wirral and North Wales Purchasing Consortium or HMSO (where it is the sole supplier) are excluded from the requirement to obtain three quotations.**
- vi) **Advertisements for tenders over £10 000 in value shall be dealt with by the Diocese.**

2. Submission and Opening of Tenders or Quotations

Where, under condition 1 (iii), invitation to tender is required the following shall apply:

- i) The tender shall be opened in the presence of a Governor and the Headteacher (or his deputy or other senior member of staff nominated by the Headteacher for that purpose).
- ii) All opened tenders shall be numbered by the Headteacher and entered in an appropriate register and initialled by the Headteacher and Governor present at their opening.
- iii) Any tender that is for any reason received by the Headteacher after the time specified for the receipt of tenders shall not be considered.
- iv) No tender shall be amended after it has been received by the Headteacher.

3. **Contractual Formalities**

- i) Unless acting within delegated powers no member of the Governing Body shall enter, either orally or in writing, into any contract on the School's behalf.
- ii) The Governing Body may delegate to the Headteacher acceptance of tenders up to a sum to be determined by them and then only if the tender is the lowest (if payment is to be made by the school) or the highest (if payment is to be received by the school). Tenders in excess of the sum determined may only be accepted by the Governing Body or by a Committee of Governors to whom that power has been delegated by the Governing Body.
- iii) The Governing Body or a Committee of Governors to whom the power to accept tenders has been delegated, may only accept a tender which is other than the lowest (if payment is to be made by the school) or the highest (if payment is to be received by the school) if:
 - (a) The Governors or Committee (as the case may be) have considered a written report from the Headteacher specifying reasons for its acceptance, and
 - (b) The reasons for its acceptance are recorded in the minutes of the meeting of the Governors or the Committee (as the case may be).
- iv) Every contract which exceeds the sum determined by the Governing Body in value or amount and not being a contract requiring extreme urgency (which shall be put in writing as soon as possible) shall be in writing and shall be signed by the Chair of Governors.
- v) In the case of financial leasing, agreements shall be signed by the Director of Finance, or his designated officers.

EMERGENCY PURCHASES POLICY

Should the Headteacher be required to make an emergency purchase for the acquisition of good and services, which is over and above the limit agreed in the “Levels of delegated authority”, then the limit for this purchase shall be £10 000

Once the purchase has been made then the Headteacher will be required to submit a written report to the Governing Body, giving reasons for the purchase and then supply confirmation of receipt and payment.

CAPITAL EXPENDITURE POLICY

There is a requirement to plan for Capital development or Refurbishment (prioritised into required, highly desirable, less pressing) with an indication of timing of projects and funding sources/availability. A schedule of regular maintenance needs for premises and policies for equipment replacement should also be considered.

Plans should clearly show how, the school's policies for maintenance over time, as well as enhancement, will be implemented.

(SEE COPY OF ASSESSMENT MANAGEMENT PLAN FOR ASSESSMENT OF SCHOOL PREMISES AND PRIMARY CAPITAL PROGRAMME REPORT)

RESPONSIBILITIES

The Head teacher will firstly be informed in writing from the Diocese, as to the nature and amounts of available Capital Funding (DFC).

The Headteacher and the Governors must then assess what Capital Projects should be undertaken during that Financial Year perhaps using the Condition Survey as a guide.

The Governing Body will appoint a building surveyor following advice from the Diocese who will act on behalf of the school to identify needs, draw up plans, obtain competitive tenders and project manage the work.

A regular report should then be presented to the Governors, detailing progress, funds spent and funds still available throughout the year. (The FMS system should be used for this purpose if possible).

Advice and guidance should be obtained from the Diocese, the LA and the DFE whenever necessary.

SECURITY POLICIES

CONTENTS

- 1. School Inventory**
- 2. Security of Assets Policy**
- 3. Security Policy**

SECURITY OF ASSETS POLICY

ASSETS

1. **Security**

- a) Chief Officers are responsible for the care and custody of stocks, stores and all Council assets within their Department. All items should be recorded in an inventory or stock record.
- b) Assets purchased should, so far as practicable, be effectively marked to identify them as Council property. All items with a value greater than £750 must be reported to the Director of Finance's Insurance Officer.
- c) Periodic physical checks of equipment and stores by employees other than those responsible for their custody and control, should be arranged. This should be evidenced by signing and dating the inventory. Any discrepancies should be investigated and reported to Internal Audit if an irregularity is suspected.

2. **Recording**

- a) Chief Officers should maintain appropriate records and inventories and institute procedures for the receipt, safe custody, issue and disposal of goods.
- b) With regard to stores, there should be a system of continuous stock-taking and any adjustments which may be necessary for surpluses or deficiencies must be notified to the Director of Finance.

3. **Disposal**

- a) The Director of Finance must be promptly notified of the disposal of capital assets and consulted prior to the disposal). The Director of Finance must be promptly notified of the disposal of capital assets and consulted prior to the disposal of leased assets.
- b) If the item is to be sold the procedures laid down in S.O.S with regard to quotations should be followed and the inventory annotated accordingly.
- c) If items become obsolete or worn out, the Governing Body should be contacted to obtain approval for the write-off.

4. **Removal of Assets from Premises other than due to Disposal**

Any employee removing property from the establishment where it is normally kept must obtain the permission of the Headteacher. A record of when the item was removed, returned and signed by the member of staff should be retained at the school.

- e) Where goods are unclaimed within the relevant period they should be offered to the finder irrespective of whether he or she is an employee or member of the public. A signature must be obtained for any item return to a finder.
- f) Where for any reason items remain unclaimed by the finder, they should be disposed of after the relevant period has expired.
- g) Items of a perishable nature or inconvenient to store should be disposed of periodically (e.g. to Social Services).
- h) Items should be stored securely and periodically compared with the unresolved items in the lost property book.

SCHOOL SECURITY POLICY

1. STATEMENT

This school will ensure, so far as is reasonably practicable, that employees, pupils and other non-employees are protected from risks to their Health & Safety.

Measures will be adopted to protect persons in lone working from intruders, visitors and general security arrangements.

The school has drawn up the following arrangements to enable these tasks to be effectively discharged. The identified person for day to day responsibility, is the Head teacher.

2. ORGANISATION

The following personnel have responsibilities for ensuring the security of the school building:

SECURITY ISSUES	NAME	SPECIFIC DUTIES
Perimeter fencing, access routes	Mr Pryer (Site Manager)	<ul style="list-style-type: none">- Ensure access gates are opened at the start and end of school for pupils. Gates to be locked during the school day, at 9.30am and opened at 3.20pm, except for front gate to allow access for visitors. Their access is restricted by intercom system.- gates to the playground to remain locked during the school day, but may be opened at the start and end of the day to ease access.- Perimeter fencing to be checked periodically and any defects or damage reported to Headteacher.
Security School entrance/exits	Mr Pryer (Site Manager)	<ul style="list-style-type: none">- Ensure maglocks are checked periodically on the two entrance/exit doors, the gate to pre-school/top gate and the ICT Suite are operational- Ensure main gate at front of school is self closing.
Control of Visitors	Mrs Adams (SBM) Mrs / Mrs Moran / Mrs Nash / Mrs Darbyshire (School Admin) All staff	<ul style="list-style-type: none">- Ensure all visitors, including parents other than staff sign the visitors' book at the main entrance- Ensure all visitors, including parents are given a lanyard and identity badge to be worn during the duration of their time in school.- Challenge anyone adult in school without an identity badge.- All permanent staff to wear photo id badges

Control of Contractors	Mrs Adams (SBM) Mrs Adams/ Mrs Moran / Mrs Nash (School Admin) Mr Pryer (Site Manager)	<ul style="list-style-type: none"> - Ensure all contractors sign the visitors' book at the main entrance and view relevant documentation - Ensure all contractors are given a lanyard and identity badge to be worn during the duration of their time in school. - Contractors should report to the Site Manager in the first instance or the Headteacher in his absence.
Security of Money etc	Mrs Adams (SBM) Mrs Adams/ Mrs Moran / Mrs Nash (School Admin)	<ul style="list-style-type: none"> - All monies to be collected and counted in the school office. Where large amounts are involved this will be done in another part of the school or the office door locked. - Once counted, money should be transferred as soon as possible to the safe, and banked at regular intervals, ensuring the limits for both the office and school safe are not exceeded.
Emergency Procedures - Fire and Evacuation - First Aid - Accidents	Mr Pryer (Site Manager) Headteacher Named First Aiders All Staff	<ul style="list-style-type: none"> - Ensure procedure and evacuation route (including map) are displayed in all rooms around school and staff are familiar with them. - Fire Drill practice to take place each half term - Fire Audit to be carried out by Site Manager periodically. - All incidents relating to first aid to be recorded on Iris database (pupils), log for staff kept in HT room. - Serious incidents and head injuries to be reported to the Headteacher or named first aider in his absence. Parents to be informed - Report all accidents to the Headteacher - School office to be notified immediately if emergency services are required. - Referral to hospital requires completion of Accident form.
Security Risk Assessment	Chair of Health & Safety Committee	<ul style="list-style-type: none"> - Safety Risk Assessment to be carried out by the Health & Safety Committee and reviewed annually.

The school will discuss security regularly at the following forums:

- Health & Safety Committee (meeting once a term)
- Governing Body receive report from Health & Safety committee and discuss any issues raised.

3. ARRANGEMENTS

The school has implemented the following arrangements to ensure the safety and security of staff, pupils and other persons using the school premises.

3.1 INFORMATION AND COMMUNICATION

All staff must be aware of the school security procedures. Good communication should be ensured with persons having a particular role for security and knowing their duties. Indicate in this policy, methods used for disseminating information.

3.2 SUPERVISION

Adequate supervision of pupils must be ensured whilst in school, particularly when visitors and contractors are on site. The school should include details of any special supervision arrangements required i.e. normal school day, open evenings, after school clubs etc.

3.3 VISITORS

All visitors should be asked to report to the main reception. A Logging-in Book should be kept indicating time of arrival, departure, name of visitor/contractor, nature of visit, vehicle registration, area of school to be visited. All visitors should be asked to wear an identification badge.

Emergency procedures will be explained to the visitor on arrival. Visitors should not be allowed to remove items of property unless they have identification and authority to do so.

3.4 CONTROLLED ACCESS

Schools should indicate what existing measures exist for controlled access. Controlled access should be achieved wherever possible. Primary schools should have no major difficulties in achieving this. Arrangements should be clearly identified in the policy. Signs directing people to the main reception should be prominent.

Doors should be secure at all times persons are in the building. However doors should be able to be used in case of fire etc without the use of a key.

3.5 PHYSICAL SECURITY MEASURES

The school should identify vulnerable areas with the ultimate aim of obtaining fencing or other security protection. Past occurrences such as vandalism, and unauthorised access, should be taken into account. Casual access, as far as possible within the limits of safety, should be prevented by physical means.

3.6 CASH HANDLING

Schools should avoid keeping cash on the premises wherever possible. Safes should be used and kept locked. Avoid handling cash in visible areas. Any money requiring banking should be done at irregular times, particularly where substantial sums are involved.

3.7 VALUABLE EQUIPMENT

All items over £750 are recorded and noted to the Education Building Inspection and Support Services (Insurance Document).

The school will make arrangements for all valuable equipment to be security marked where possible. All valuable equipment will be removed from sight at the end of the school day, wherever possible.

3.8 PERSONAL PROPERTY

The school will dissuade staff and pupils from bringing valuable personal property into school.

3.9 LONE WORKERS

Schools should identify areas or staff where lone working is foreseeable. Panic alarms/buttons or other communications should be considered for vulnerable areas/staff. Procedures must be drawn up where a risk exists, i.e. remote classrooms, mobiles etc.

4. RISK ASSESSMENT

As required by the Management of Health and Safety at Work Regulations 1992 a suitable assessment of risk posed by security must be carried out.

A risk assessment has been carried out by the school and will be continually monitored.

INCOME POLICIES

CONTENTS

- 1. Charging Policy**
- 2. Lettings Policy**

CHARGING POLICY

The Governing body endorses the policy of the LA with respect to charging for school activities.

- 1 Parents will be asked to pay in cash or kind for materials, which are being used in practical activities if they indicate a wish to own the finished product. Parents will be asked before the activity is undertaken whether they so wish.
- 2 Parents maybe asked for payment towards the cost of repairing or replacing any part of the fabric of the school or item of school property, which has been damaged or lost as a result of their child's behaviour.
- 3 School trips and visits form an important part of the curriculum offered by our school. Parents are not required to pay for such visits, but may be asked to make voluntary contributions towards their cost. No pupil will be excluded from a school trip because of his or her parent's unwillingness or inability to contribute, but it is hoped that parents will feel able to support the school in its efforts to provide a full and interesting curriculum for all its pupils. If the contributions made are not sufficient to enable a planned trip to take place, the Headteacher may cancel the trip or make such changes to the organisation of the trip as they think necessary.
- 4 All trips and visits will be organised under the direction of the Headteacher and in accordance with the guidelines issued by Wirral LEA (Circular 1/86). Teacher's organising such trips will be responsible to the Headteacher at all times.
- 5 Parents are asked to meet the board and lodging costs of residential trips unless they are in receipt of income support, when bursaries will be sought.
- 6 Parents maybe charged for activities defined as "optional extras" activities which are provided mainly out of school hours and are not part of the school curriculum. If parents would like their children to take part in such activities but are unable to meet the full cost, financial assistance may be available.

LETTING POLICY

Requests for the Letting of Premises

On receipt of a request to use the school premises or grounds by a group or individual, the school should send the prospective hirer an application form together with the Conditions Governing the Hiring of Educational Premises (copies enclosed) along with a list of the charges for the different sorts of accommodation.

The Application Form

The application form is to be completed by the hirer and returned to the school. The school should check that all parts of the form are complete and ensure the hirer has signed the form. If the school agrees to the hire then it should write to the hirer and inform them of the cost.

Although the school may decide not to charge PTAs or Pas for the use of facilities, it is still important that they complete an application form for insurance purposes.

Conditions Governing the Hiring of School Premises

This document is very important as it establishes the conditions under which the hirer has hired the school premises and the following advice on the conditions is provided for your information.

(i) **Damage to Authority Property**

This condition places the responsibility for the proper use of the premises and property and for the conduct of the people using the premises in connection with the hiring. Any expenses due to damage caused by the hirer can be claimed by the Authority and therefore the hirer is advised to take out Public Liability Insurance. Although it is the responsibility of the hirer to take out the insurance cover, the Headteacher, under certain circumstances, may feel there is good cause to insist that insurance cover is necessary. It should be noted that many clubs and organisations already hold a policy that covers hiring of premises.

(ii) **Loss or Damage of Private Property**

The condition is self explanatory

(iii) **Charges**

It is up to the school Governing Body to establish the charges for the hiring of the premises and to decide if it is necessary to charge for additional cleaning or repair which arises from hiring. It is suggested that a list of charges be prepared and that this be sent to the hirer when sending out the application form.

It should be noted that if the hirer wishes to use the Kitchen facilities, then a charge will be made for such use and this will be extra to the charges determined by the school.

(iv) **Cancellation**

It is up to the school to decide if it wishes to adhere strictly to the 48 hours cancellation notice but it is suggested that if any costs are incurred as a result of late cancellation that these be recouped.

The Authority's right to cancel will only be used in exceptional circumstances.

On the use of playing fields it is advisable that Headteachers take the advice of the Leisure Services staff on the conditions of the playing fields.

(v) **Licenses and Permissions**

It is the responsibility of the hirer to obtain the necessary licenses or permissions and to indemnify the school and the LA against any failure to do this.

(vi) **Use of Kitchen Facilities (Hirers)**

Education Client Services are to be informed of any proposed usage of the kitchens other than for school meals, therefore a copy of any application form indicating a wish to use kitchen facilities should be sent to the Education Catering Client Officer in advance of the required date. A charge will be levied for the hire of the kitchen, to include payment for a trained member of the kitchen staff to be present in the event of heavy kitchen equipment being used. Untrained personnel, unfamiliar with heavy kitchen equipment, may cause damage to themselves or others.

Equipment that may **NOT** be used:

- (i) refrigerator
- (ii) freezer
- (iii) electric mixer
- (iv) electric slicing machine
- (v) sterilising sink

The hirer must supply all cleaning cloths, tea towels, hand towels and crockery/cutlery. Should any light equipment stock have been used and gone missing a charge will be levied. It is incumbent upon the hirer to clean the kitchen after use, including floors should there be any spillages. Hirers may apply for use of the kitchen by Private Caterers but must ensure that all necessary insurances exist and that all legislation governing food and hygiene is complied with.

PTA's – no charge will be made for the hire of the kitchen facilities but the Cook in Charge on the site **MUST** be informed when the kitchen is going to be used. If any heavy equipment is to be used a trained member of kitchen staff must be present and their hours of work charged for accordingly. No untrained personnel may ignite/use commercial catering equipment in the kitchens. Headteachers have a responsibility under the terms of the Health and Safety Act 1974 to ensure safe practices on their school

site.

The Food Safety Act 12990 requires that food handlers be officially trained in food hygiene practices, and introduces the concept of personal liability – resulting in imprisonment or a heavy fine. PTA's should be aware of this.

General

Although it is the responsibility of the hirer to take all necessary precautions for the safety of the premises and persons thereon, the school should provide the hirer with the necessary information in order to comply with this condition i.e. the siting of fire exits, fire appliances etc.

The hirer is not allowed to sublet the premises or part thereof and this should be strictly enforced as it could have implications on the insurance arrangements that have been made.

Procedure for Charging for Hire

See attached "Invoicing the Hirer".

Keeping of Records

Application forms and related documentation should be kept in the school for 3 years after which time they may be destroyed.

CONDITIONS GOVERNING THE HIRING OF EDUCATIONAL PREMISES

Damage to Authority Property

The hirer shall be liable to the Governing Body, for the proper use of the premises and of the schools property, and for the conduct of people using the premises in connection with the hiring. The hirer shall agree to reimburse the school for any expenses incurred in consequence of loss or damage to premises, equipment, furniture, grounds, etc. howsoever caused by the hirer or by any person whom he/she has invited onto the premises. It is advised that the hirer arrange adequate Public Liability Insurance for the hiring and the Governing Body reserves the right to insist on such insurance cover for the hirer's liability under this paragraph and under paragraph 2 and 7 below.

Loss or Damage of Private Property

The hirer (to the exclusion of the Authority) shall be liable for any loss or damage to neighbouring property and to the property of persons on the premises in connection with the hiring and for any personal injuries sustained by any persons (other than injuries sustained as a consequence of the Authority's negligence). The hirer shall indemnify the Authority against all losses, claims, costs and expenses or other liability arising from such loss or damage or injury.

Charges

The charges for hiring of school premises are made in accordance with the charges laid down by the school Governing Body. Additional charges for necessary cleaning or repair may be made if the need for cleaning or repair arises from the hiring. The hirer agrees to pay in advance any charge for the hiring of the premises. Alternatively the Head of the school may in his or her absolute discretion require a deposit to be paid in advance by the hirer.

Cancellation

If a hirer wishes to cancel the hiring or vary the period for which the accommodation has been booked, notification must reach the Head of the school at least 48 hours prior to the date of the event. A charge may be made in respect of inconvenience caused to the caretaking staff if no notification is received by this time.

The school reserves the right to cancel a hiring when the premises are required for the schools own use. This right will only be used in exceptional circumstances. The school shall not be liable or any loss or expense suffered by the hirer by the exercise of this right.

In particular and as an example, permission for the use of playing fields may be cancelled if the school consider that the use would cause damage to the playing surface.

The Authority, through the Head of the school, further reserves the right to cancel the hiring and to put a stop to any use of the premises that is not properly conducted. Any use of the premises that endangers the safety of any persons or of the Authority's property may be cancelled at any time.

Licences and Permissions

The hirer shall be responsible for obtaining any necessary licences or permissions for the proposed use of the premises. In particular, licences may be required for public performances involving music, singing and dancing (Entertainment Licence), for theatrical performances (Theatre Licence) or for the sale of alcoholic beverages (Liquor Licence). If copyright material is performed or used, the licence of the owner of the copyright must be obtained.

The hirer shall indemnify the school and the LA against any claim, costs, expenses, loss or other liability arising from any failure to obtain a licence or any infringement of copyright which may occur in connection with the hiring.

Use of Kitchen Facilities

The use of kitchen facilities is granted for the purpose of preparing, cooking and serving food and beverages with the following provisos:

- (i) No heavy kitchen equipment may be used unless a trained member of school meals catering staff is present – untrained personnel unfamiliar with heavy kitchen equipment may cause damage to themselves or others. A charge will be issued to cover the cost of staff time.
- (ii) The hirer must supply all cleaning cloths, tea towels, hand towels and crockery/cutlery. Care must be taken to ensure that all appliances and services are switched or turned off after use and that the kitchen be left in a clean condition, including the floor. A charge will be made for expenses incurred to clean up any equipment or premises.
- (iii) Certain pieces of equipment and areas are excluded from the letting – refrigerator, freezer, electric mixer, electric slicer, sterilising sink, store rooms.
- (iv) Any hirer wishing to employ Private Caterers must ensure that all necessary insurances exist and that all legislation governing food hygiene is complied with.
- (v) No unauthorised persons may enter the kitchen premises.

General

All persons who are permitted to use the school premises must undertake to allow Governors and employees of the school or LA at all reasonable times to enter and view the premises during the hiring and to ensure that arrangements have been made for the proper use and supervision of the premises including compliance with any licensing, police and fire requirements and/or regulations.

The hirer shall be responsible for taking all necessary precautions for the safety of the premises and persons thereon, including the speedy and orderly evacuation of all hired accommodation in the event of fire or other hazard threatening the building.

Exits and entrances must be kept free at all times.

The hirer shall not purport to sublet the premises or any part thereof.

The benefit of the hiring is personal to the hirer and is not assignable.

No rooms may be used except those specified in the hiring.

No ballroom or floor polish may be used on floors except with special permission. Appropriate footwear must be worn for activities that might otherwise damage floors.

No litter may be left on the premises.

INVOICING THE HIRER

Introduction

Invoice Request Forms are used to bill all external clients of the Authority. Copies of these forms are available from Sundry Debtors, Miscellaneous Income Section, Treasury building, Cleveland Street, Birkenhead, CH41 6BU.

Once an invoice is raised, income is credited directly to the school regardless of whether the payment has actually been received.

Recovery of the cash is dealt with by the Sundry Debtors Section which involves a series of reminders and if appropriate legal action from the Borough Solicitor.

If a debt is declared irrecoverable the invoice will be “written off” against the code credited with the income originally.

The recovery of any invoice raised will depend on how promptly it was raised and the details taken from the hirer – **care taken here can save money.**

School Lettings

The first decision the school must make is to invoice the hirer the full cost in advance or exercise their right to accept a deposit.

The choice will depend on the nature of the hire. It may not be practical for the hirer to pay the full cost in advance for some reason (ticket sales etc.) and the school may opt for a deposit to avoid losing the booking.

How much the deposit should be is up to the school to decide.

It is worth considering that if the booking is cancelled within 48 hours the caretaker can claim the hours involved so it would be wise to cover this cost at least.

Coding

(i) Hire of Rooms

The Hire Deposit and or the Final Cost of Hire should be coded to the School Cost Centre E***0 and one of the following codes as appropriate.

R803 88225 – Block Booking or Charity Use exempt from VAT

R805 88226 – Normal one off recharges including VAT.*

*Please remember to code the gross amount (including VAT) the amount credited to the school will be automatically adjusted.

(ii) **Kitchen Facilities**

When kitchen facilities are required a deposit is to be taken.

This deposit is to cover damage to the Authority property and will be refunded providing there are no breakages.

The deposit should either be included on the Hire of Rooms deposit invoice or the full payment in advance invoice.

If a deposit invoice has been raised the kitchen facility hire deposit should be deducted from the final invoice.

If the hire has been paid in advance in full, the fee should be refunded from Petty Cash. You may wish to use the school fund if a cheque is required and then use the Petty Cash fund to reimburse it.

Please contact Internal Audit, Finance Department if you have any problems executing this refund.

(iii) **Hire Charges**

Hire charges plus any staff costs will apply to external hirers only. PTA, PA's and other school-based hirers would **NOT** be required to pay a hire charge and will pay for staff costs only. (Staff costs will be based upon current rates for a Cook in Charge).

METROPOLITAN BOROUGH OF WIRRAL

APPLICATION FOR THE HIRE OF EDUCATIONAL PREMISES

Name and Address: _____

_____ Tel. No. _____

This application is made on behalf of _____
(Club/Organisation)

I apply to use: (Please tick as appropriate)

Hall	<input type="checkbox"/>
Classrooms	<input type="checkbox"/>
Lecture Theatre	<input type="checkbox"/>
Studio	<input type="checkbox"/>
Kitchen Facilities	<input type="checkbox"/>
Tea/Coffee	<input type="checkbox"/>
Catering Facilities	<input type="checkbox"/>
School Premises and Grounds	<input type="checkbox"/>

Sports Hall	<input type="checkbox"/>
Gymnasium	<input type="checkbox"/>
Swimming Pool	<input type="checkbox"/>
Playing Fields	<input type="checkbox"/>
Playground	<input type="checkbox"/>
Badminton Courts	<input type="checkbox"/>
Tennis Courts	<input type="checkbox"/>
Changing Facilities	<input type="checkbox"/>

For (Event or Activity) _____

At (School or other premises) _____

Dates required _____

Time: From: _____ To: _____

My estimate of the number of people who will attend is _____

I have received the Conditions relating to the hire and wish to hire the premises on these terms.

Signed _____ Date _____

Hirers are advised that it is in their interest to ensure that they have public liability insurance cover. Many clubs and organisations already hold a policy that covers hiring premises.

This form should be returned to the Head of the premises concerned.

For Official use only

Head's remarks:

VOLUNTARY FUNDS POLICY

Voluntary funds often provide schools with a substantial additional source of income. Although such funds are not public money, the standards for the guardianship of these needs to be as rigorous as those for the administration of the school's delegated budget.

Voluntary fund accounts must be certified by an auditor who is completely independent of the school and, in maintained schools, the resulting audit certificate sent to the LA – LMS Section. Schools will also need to ensure that any voluntary funds with income or expenditure over £1,000 are registered with the Charity Commission.

This section applies to voluntary funds which belong to the school and not, for example, to funds held by other organisations such as PTAs, which have a connection with the school.

What the Policy should include

- The head teacher should ensure that voluntary funds are accounted for separately from the school's delegated budget and are held in a separate bank account.
- The governing body should ensure that relevant voluntary funds are registered with the Charity Commission.
- The governing body should ensure that a treasurer has been appointed to oversee the funds.
- The governing body should appoint an auditor who is independent of the school. The auditor should not be a member of the governing body.
- The head teacher should ensure that the same standards of financial accounting which apply to income and expenditure for the school's delegated budget are applied to the voluntary funds.
- Any income which properly relates to the school's delegated budget should not be credited to a voluntary fund.
- The head teacher should present the audited accounts, the auditor's certificate and a written report on the accounts to the governing body as soon as possible after the end of the accounting year.
- The head teacher should ensure that the audited accounts are copied promptly to the LA after the governing body has accepted them.
- The head teacher should ensure that every cheque drawn against a voluntary fund bank account signed by two signatories authorised by the governing body.
- Any voluntary fund income should be paid into the relevant bank account at least once a month.

- Receipts should always be issued for any donations or income entering voluntary funds.
- The head teacher should ensure that regular reconciliations between the accounting records and bank statements are undertaken and independently reviewed.
- The governing body should ensure that voluntary funds are covered by insurance, including fidelity guarantee insurance.



TO: Finance Department
Administration Section
Treasury Building
Cleveland Street
Birkenhead
CH41 6BU

DUPLICATE RECEIPT BOOK RQUEST

I request one duplicate receipt book from Wirral Borough Council Finance Department.

Signed

Print Name

Name of Centre

Department

TO BE COMPLETED FOLLOWING THE ARRIVAL OF THE RECEIPT BOOK.

To: Finance Department
Administration Section

DUPLICATE RECEIPT BOOK

I acknowledge receipt of one duplication receipt book from Wirral Borough Council Finance Department.

Receipt Numbers

Signed

Print Name

Name of Centre

Date

Governors' Statement

- Roles and responsibilities have been clearly defined in writing
- The terms of reference have been defined in writing
- A finance committee has been established.
- The finance committee meets on a regular basis and reports back to the governing body in full at the next meeting.
- Delegated levels of authority for governor approval have been set.
- Virement thresholds have been set.
- Standing orders and a procurement policy have been agreed.
- The financial reports needed to monitor the budget have been agreed and are produced by the due date.
- These reports are detailed enough to provide adequate information to be able to monitor the budget effectively.
- A register of business and pecuniary interest has been set up.
- Minutes:

These must be agreed at the end of each meeting.
They should be consecutively numbered and carefully stored.
They should include the date and time of the meeting.
They should include the names of those present.
They should include agenda items to be discussed.
The decisions taken and action agreed must be noted.

We the governing body agree to abide by the principles set down in the above statement.

Signed:

Date:

BUDGET TIMETABLE

To provide a sound basis for budget preparation, the school should establish formal processes and timetables to ensure that all relevant financial and non-financial factors are considered and that information is available on a timely basis.

By establishing a working timetable of planning processes for drawing together relevant information on all aspects of school activities, an effective strategic plan can be developed to cover a period of at least three to five years.

Schools should develop their own planning cycles which allows for:

- A review of past activities, aims and objectives
- A definition or redefinition of aims and objectives.
- Development of the plan and associated budgets.
- Implementation, monitoring and review of the plan.
- Allows for feedback into the next planning cycle.

It is important that responsibilities are allocated to appropriate individuals to ensure all relevant financial and non-financial factors are considered.

BUDGETING TIMETABLE

MARCH	Headteacher & Governors to receive budget allocation from Local Authority
APRIL	Headteacher & Bursar to produce a draft budget setting sheet for the new financial year.
MAY	Headteacher & Governors to receive confirmed credit/debit carry forward amount for previous financial year.
JUNE	Governors to finalise the budget setting sheet. A signed copy to be sent to LMS section at Local Authority by 30 June.
NOVEMBER	Governors to analyse and review period 6 monitoring report and 3 year projected budgets. Sign and approve by 30 November.
FEBRUARY	Governors to analyse and review period 9 monitoring report and 3 year projected budgets. Sign and approve by March.
MARCH	Consider credit/debit position with reference to the budget for the following financial year.