



Financial Management Manual (incorporating Finance Policy)

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1 Introduction

- 1.1 The purpose of this manual is to ensure that Lady Jane Grey Primary School(the Academy) maintains and develops systems of financial control which conform to 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).
- 1.2 As public bodies, academy trusts must ensure regularity, propriety and value for money in their management of public funds. The Academy must therefore comply with the principles of financial control outlined in the Academies Financial Handbook, published by the DfE. This manual expands on that and provides detailed information on the Academy's accounting procedures and systems.
- 1.3 This manual should be read and adhered to by all staff and Governors involved with financial systems.

2 Organisational Structure – Financial Responsibility

2.1 Overview

- 2.1.1 Lady Jane Grey Primary School has defined the responsibilities of every person involved in the academy's financial processes to avoid the duplication or omission of functions and to provide a framework of accountability for governors and staff.

2.2 Governors Responsibilities

- 2.2.1 The governing body, as board of trustees for the academy, has overall responsibility for the administration of the academy's finances and for ensuring that the academy's funds are used only in accordance with:
- The law;
 - The Funding Agreement (including the Articles of Association which set out the powers of the Academy Trust) and its governance arrangements; and The Academies Financial Handbook.

- 2.2.2 The main responsibilities of the governing body are prescribed by the Funding Agreement between the Academy and the DfE, and in the Articles of Association which set out the powers of the Academy Trust and its governance arrangements. The main responsibilities include:

Ensuring that the grant from the DfE is used only for the purposes intended;

- Approval of the annual budget and any material changes;
- Approval of the School Development Plan;
- Ensure appropriate accounting records are maintained;
- Appointment of the Head Teacher;
- Approval of changes to staffing structure;
- Approval of the annual accounts; and
- Appointment of the accountants, in conjunction with the Headteacher

- 2.2.3 Governors who are also trustees and/or company directors are also subject to the duties and responsibilities of charitable trustees and company directors and must also be aware of the Charity Commission's guidance for academies in [Academy schools: guidance on their regulation as charities](#) and two guidance notes which are relevant for academy governors ([CC3: The Essential Trustee – What You Need to Know](#) and [CC8: Internal Financial Controls for charities](#)).

2.3 Headteacher Responsibilities

- 2.3.1 The Headteacher shall act as the Chief Executive and is the designated Accounting Officer for the academy. As such he shall be personally responsible to Parliament and to the accounting officer of the Education Funding Agency (EFA) for the resources under his control.

- 2.3.2 Within the framework of the School Development Plan the Headteacher has overall executive responsibility for the academy's activities including financial activities such as:
- The overall organisation, management and staffing of the school;
 - Procedures in financial and other matters, including conduct and discipline;
 - Ensuring the efficient, economical and effective management of resources and expenditure, including funds, capital assets and equipment and staff;
 - Ensuring value for money;
 - Ensuring the maintenance of sound financial controls;
 - Signing, with the Chair of Governors, the approved budget and annual accounts, ensuring they are properly presented and causing records to be maintained relating to the accounts;
 - Approving new staff appointments within the authorised establishment, except for any senior staff posts which the governing body have agreed should be approved by them;
 - Authorising contracts and orders up to the value of £5,000 as delegated by the Governing Body;
 - Signing cheques in conjunction with other authorised signatories.
- 2.3.3 As Accounting Officer the Headteacher must notify the board of trustees in writing if, at any time, he considers that any action or policy under consideration by the governing body is incompatible with the terms of the Academies Financial Handbook or the Funding Agreement; or the board of governors appears to be failing to act where required to do so by the terms and conditions of the Academies Financial Handbook of the Funding Agreement.

2.4 Principle Finance Officer Responsibilities

- 2.4.1 The Principle Finance Officer shall be the School Business Manager employed to work in the school office, who will work in close collaboration with the Headteacher through whom they will be responsible to the Governing Body.
- 2.4.2 The Principle Finance Officer has direct access to the governors via the Finance & Business Committee.
- 2.4.3 The main responsibilities of the Principle Finance Officer (PFO) are:
- Managing day-to-day financial issues including the establishment and operation of a suitable accounting system;
 - Managing the academy financial position within the framework for financial control determined by the governing body;
 - Maintaining effective systems of internal control
 - Ensuring that the annual accounts are prepared, properly presented and adequately supported by the underlying books and records of the academy;
 - Preparing and monitoring the budget;
 - Liaising with the auditors and accountants;
 - Providing assistance and information as necessary to assist the governing body in the satisfactory completion of their financial responsibilities;
 - Authorising orders below £1,000, in conjunction with budget holders;
 - Signing cheques in conjunction with the Headteacher or other authorised signatory;
 - Submitting grant applications and reports to relevant bodies as detailed in the financial reporting timetable; and
 - Ensuring forms and returns are sent to the DfE in a timely manner.
- 2.4.4 The PFO shall be assisted in the fulfilment of these responsibilities by the academies appointed accountants.

2.5 Data & Finance Administrator Responsibilities

To ensure separation of duties the Data & Finance Administrator has responsibility for day to day issues in the following areas;

- Maintain stock cupboard and order stock items to replenish as required;
- Cost and organise trips in association with the trip leader;
- Maintain detailed spread sheets for all income;
- Receipt all incoming monies and record as required to allow the business manager to reconcile and bank;
- Initial debt collecting for trips/activities;

- Responsible for school meals including maintaining dinner registers and reconciling all monies relating to school meals;
- Inputting all invoices and paying suppliers
- To ensure separation of duties the School Business Manager will produce a final summary balance sheet for all trips/activities.
- Oversee the Office Administrator who deals with the ordering of stock

2.6 Budget Holder Responsibilities

2.6.1 Budget holders are required to comply with all relevant sections of this manual and exercise responsibility for routine control and monitoring of their budget expenditure.

2.6.2 All employees who have budgetary control in any form are required to sign a Financial Competency Form (Appendix A).

2.7 Other Staff

2.7.1 All staff are responsible for the security of academy property, for avoiding loss or damage, for ensuring economy and efficiency in the use of resources and are expected to confirm to the requirements of the academy's financial procedures.

2.8 Self-Assessment of Governance and Management (FMGS)

2.8.1 The Governing Body and the School Business Manager will ensure that a self-assessment is undertaken annually in order to provide the EfA with assurance on the adequacy of the School's arrangements for financial management and governance.

2.8.2 The self-assessment will provide assurance to the academy's accounting officer that conditions of funding are being met, and that appropriate systems of control are in place.

2.8.3 Part 5 A sets out the aspects of financial management and governance required of Academies by the Academies Financial Handbook and their funding agreements.

2.9 Internal Audit/Responsible Officer

2.9.1 The governing body has appointed internal auditors/responsible officer from the Local Authority to provide them with an independent oversight of the academy's financial affairs.

2.9.2 The internal auditors will undertake a programme of internal audit to ensure that financial transactions have been properly processed and that controls are operating as laid down by the governing body. A report of the findings from each visit will be presented to the Finance & Business Committee.

2.9.3 The Finance & Business Committee have delegated responsibility to carry out the Financial Management and Governors Evaluation, which Academies are required to complete and submit to the Education Funding Agency (EFA) within the first four months of opening if accounts are not required. This is a self-appraisal audit and forms the basis of internal action plans.

2.10 Audit

2.10.1 The Finance & Business Committee have approved the appointment of Clear and LaneMagma as our fully qualified Accountants and Auditors, who have wider responsibilities for certifying the accuracy of the academy financial accounts on 31st March and the end of the financial year on 31st August.

3 Finance & Business Committee

- 3.1 The Governing Body has in turn delegated the governors' financial responsibilities to the Finance & Business Committee.
- 3.2 The Finance & Business Committee is a committee of the governing body which meets at least once a term, with more frequent meetings arranged if necessary.
- 3.3 The main responsibilities of the Finance & Business Committee are detailed in written terms of reference which are reviewed annually and authorised by the governing body. (Appendix L)

4 Business Integrity

- 4.1 All governors and staff with significant spending powers must declare any pecuniary interests at all times and should enter any on-going interests that may raise a conflict of loyalty in a Register of Interests kept in the academy. This register should be regularly drawn to Governor's attention, at least once a year, and amended as needed.
- 4.2 The existence of a register of pecuniary interests does not detract from the duties of governors and staff to declare interests whenever they are relevant to matters being discussed by the governing body or a committee. Where an interest has been declared governors and staff should not attend that part of any committee or other meeting.
- 4.3 Governors are aware that if they are to carry out any paid work associated with the academy this is on a cost only basis and no profit can be made.
- 4.4 The Academy is insured via the Risk Protection Arrangement for Academy Trusts from September 2015.

The RPA Administrator's Limit of Liability shall be: Description	Limit any one loss
1. Stamped national insurance cards, crossed cheques, crossed giro cheques, crossed bankers drafts, crossed warrants, national savings certificates, premium savings bonds, franking machine impressions, credit company sales vouchers and VAT invoices	£250,000
2. Money other than described in (a) above not contained in a locked safe in the Member's Premises or in transit or in a bank night safe	£5,000
3. Money other than described in (a) above in locked safes	£10,000
4. Money other than described in (a) above whilst at the private residence of authorised Employees or Governors	£500
5. Any other loss	£500
4.5 Through the RPA, the 'Limit of Liability' is as follows:	

(1)	EMPLOYER'S LIABILITY
Limit of Indemnity	Unlimited
(2)	THIRD PARTY PUBLIC LIABILITY
Limit of Indemnity	Unlimited
(3)	PROFESSIONAL INDEMNITY
Limit of Indemnity	Unlimited
(4)	PROPERTY DAMAGE
	Loss of or damage by any risk not excluded to any property owned by or the responsibility of the Member including property the responsibility of the Member due to a lease or hire agreement Cover
Limit	Reinstatement value of the property

- 4.6 An example of the academy's pecuniary interest form can be found in Appendix B.
- 4.7 The Academy holds Petty Cash which is accessed by the Finance & Data Administrator or School Business Manager. A refund of cash will be made up to a maximum of £15.00. Anything over this value will be refunded via cheque.

5 Finance Policy

5.1 Purpose

- 5.1.1 The purpose of the Finance Policy is to:
- Define financial responsibilities within the academy;
 - Provide guidance on the application of regulations;
 - Identify procedures to ensure integrity of internal controls; and
 - Set out guidelines to ensure effectiveness of resources.

5.2 Budgets and Authority Levels

- 5.2.1 The academy finances shall be planned through:
- The approval and implementation of an annual budget based on the aims, objectives and priorities of the academy, the financial position of the academy and the levels of projected reserves;
 - Preparation of a medium term Financial Plan of at least 3-years, updated annually.
- 5.2.2 All budget virements must be authorised by the Finance & Business Committee and be ratified by the Full Governing Body.
- 5.2.3 The timetable for preparation, presentation and approval of the budget and School Development Plan is included in the financial calendar.
- 5.2.4 Authority to incur expenditure consistent with the budget is:
- A budget holder with responsibility for a cost centre can approve routine purchases up to £1,000, or their budget limit, whichever is the lower;
 - The Headteacher can approve contracts and orders up to £5,000
 - The Finance & Business Committee must approve purchases, contracts and orders over £5,000

5.3 Purchasing

- 5.3.1 The academy aims to achieve best value for money for every purchase. This means purchasing what is needed in the correct quality, quantity and time at the best price possible.
- 5.3.2 A large proportion of all purchases will be paid for with public funds, so to maintain the integrity of these funds the academy will adhere to the general principles of:
- **Probity** – it must be demonstrable that there is no corruption or private gain involved in the contractual relationships of the academy;
 - **Accountability** – the academy is publicly accountable for its expenditure and the conduct of its affairs; and
 - **Fairness** – that all those dealt with by the academy receive fair and equitable treatment.

5.3.3 Prices / quotations should be obtained for all purchases and orders subject to the following limits:

Value of purchase / contract / work	Number of quotes
Up to £5000	1 quote
Over £5,000 and no more than £6,000	2 quotes
Over £6,000 and no more than £10,000	3 quotes
Over £10,000	Formal tendering procedures

5.3.4 Wherever possible all purchases should be made through the academy's ordering system.

5.3.5 The School Business Manager shall keep records of all purchases made, including quotations received but not accepted.

5.3.6 The academy's purchasing procedures are documented in greater detail in Appendix C.

5.3.7 The academy has a Government Procurement Card (GPC) which can be accessed by the Headteacher and the Data & Finance Administrator for in store or on-line purchases. The GPC has a monthly limit of £2,000 which cannot be exceeded.

5.4 Internal Control

5.4.1 Internal delegation, subject to the limits of authority to incur expenditure above, will be as follows:

Expenses forms, absence requests	Headteacher, Deputy Head Teacher, School Business Manager
Salaries documentation	Headteacher, Deputy Head Teacher, Chair of Governors/Chair of Finance Governors
Orders	Headteacher, Deputy Head Teacher, School Business Manager
Cheques signatories (see 5.4.3 below)	Headteacher, Deputy Head Teacher, School Business Manager, Chair of Governors

5.4.2 Invoices shall only be processed for payment subject to delivery note, signed agreement for services, or confirmation of receipt of goods / service by the budget holder.

5.4.3 Cheques require 2 signatures, and where the value of the cheque exceeds £5,000 one signatory must be the Chair of Governors. Cheques should not be signed by the person who raised / authorised the original order.

5.5 Financial Reporting

5.5.1 As a minimum the following financial reports shall be produced:

Frequency	Report	To Whom
Annually	Statutory accounting returns	Finance & Business Committee – Governing Body – Statutory Bodies
	Public funds -audited accounts	Governing Body
	Unofficial funds – audited accounts	Finance & Business Committee
	Draft budget plan	Finance & Business Committee
	Final budget plan	Finance & Business Committee – Governing Body
Termly	3-5 Year Forecast	Headteacher / Finance & Business Committee
	Financial monitoring reports	Headteacher – Finance & Business Committee
	Cost centre reports	Budget holders
	3-5 Year Forecast	Headteacher / Finance & Business Committee
Monthly	Period end documentation	HeadteacherThe Full Board of Governors
	Bank reconciliations	Headteacher
	Budget-v-Actual	The Full Board of Governors

	3-5 Year Forecast	The Full Board of Governors Headteacher / Finance & Business Committee
On demand	Cost centre reports	Budget holders
	Financial monitoring reports	Headteacher
	3-5 Year Forecast	Headteacher / Finance & Business Committee

5.6 Policy Review

- 5.6.1 Any change in policy requires the approval of the Finance & Business Committee
- 5.6.2 The policy shall be reviewed at least every 2 years, and more frequently if necessary.

6 Budgetary Planning and Control

6.1 School Development Plan

- 6.1.1 The School Development Plan provides the framework for the annual budget, which is a detailed statement of the expected resources available to the academy and the planned use of those resources for the following year.
- 6.1.2 The School Development Plan is concerned with the future aims and objectives of the academy and how they are to be achieved, including matching objectives to the resources expected to be available.
- 6.1.3 Each year the Headteacher will discuss the Development Plan with the governing body, to allow for:
- A review of past activities, aims and objectives;
 - Definition or redefinition of aims and objectives;
 - Development of the plan and associated budgets;
 - Implementation, monitoring and review of the plan; and
 - Feedback into the next planning cycle.
- 6.1.4 The completed plan will include detailed objectives for the coming academic year, with estimated resource costs (capital and revenue) associated with each objective and success criteria against which achievement can be measured.
- 6.1.5 The medium-term financial plan is prepared as part of the development planning process, which indicates how the academy's educational and other objectives are going to be achieved within the expected level of resources over the next three years.

6.2 Annual Budget

- 6.2.1 The Headteacher, in conjunction with the School Business Manager, is responsible for preparing and obtaining approval for the annual budget, which must be approved by the Finance & Business Committee and ratified by the Governing Body and submitted to the DfE by the annual submission date.
- 6.2.2 The annual budget will reflect the best estimate of the resources available to the academy for the forthcoming year and will detail how those resources are to be utilised, with a clear link between the development plan objectives and the budgeted utilisation of resources.
- 6.2.3 The budgetary planning process will incorporate the following elements:
- Forecast of the likely number of pupils to estimate the amount of DfE grant receivable;
 - Review of other income sources to assess likely level of receipts;
 - Review of past performance against budgets;
 - Identification of potential efficiency savings; and
 - Review of the main expenditure headings in light of development plan objectives and expected variations in cost (e.g. pay increase, inflation, other anticipated changes)

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- 6.2.4 A clear statement of the needs and priorities supporting the budget will be maintained by the Headteacher as detailed in the school development plan

6.3 Finalising the Budget

- 6.3.1 Once the draft budget plan has been prepared this shall be presented to the Finance & Business Committee for approval. This should be accompanied by a statement of assumptions and hierarchy of priorities so that if circumstances change it is easier for all concerned to take remedial action.
- 6.3.2 The final budget plan shall then be presented to the full Governing body, with details communicated to individual budget holders as appropriate.
- 6.3.3 The final budget plan should be seen as a working document which may need revising throughout the year as circumstances change.

6.4 Monitoring and Review

- 6.4.1 Monthly reports will be prepared by the Business Manager, detailing actual include and expenditure against budget.
- 6.4.2 Any potential overspend against the budget must be discussed with the Headteacher
- 6.4.3 The monitoring process should be effective and timely in highlighting variances in the budget so that differences can be investigated and action taken where appropriate. If a budget overspend is forecast it may be appropriate to vire money from another budget or from the contingency. All budget virements must be authorised by the Finance & Business Committee.
- 6.4.4 Cash flow forecast/statements will be produced and monitored on a monthly basis, any identified cash flow surpluses or shortfall will be reported to the Finance and Business Committee.

7 Accounting System

All the financial transactions of the academy must be recorded on the accounting system which consists of:

- Journals
- Nominal Ledger Bank
- Transactions
- Purchase Ledger
- Sales Ledger
- Payroll System
- Automatic Update
- Manual Update.

7.1 System Access

- 7.1.1 Entry to the system is password restricted – passwords are securely stored in the academy safe. When passwords are changed the new password should be placed in a sealed envelope and passed to the Business Manager to keep in the safe.
- 7.1.2 Access to the component parts of the system can also be restricted, and the School Business Manager is responsible for setting access levels for all members of staff using the system.

7.2 Back-up Procedures

- 7.2.1 The academy ensures that there are effective back-up procedures for the system by using the remote back-up system from the LEAMIS team at the Local Authority. Checks are made periodically via the Local Authority to ensure that there are no back-up failures and the system is fully functional.
- 7.2.2 A hard copy of the nominal ledger and audit trail should be printed each month and should be stored separately from the accounting system.
- 7.2.3 The Business Continuity Plan should provide for loss of accounting facilities or financial data.

7.3 Transaction Processing

- 7.3.1 All transactions input to the accounting system must be authorised in accordance with the Finance Policy and Procedures specified in this manual.
- 7.3.2 Detailed information on the operation of the system can be found in the user manuals, held in the Business Managers office.

7.4 Reconciliations

- 7.4.1 The Business Manager is responsible for ensuring the following reconciliations are performed each month:
 - Sales ledger control account;
 - Purchase ledger control account
 - Payroll control account
 - All suspense accounts; and
 - Bank balance per the nominal ledger to the bank statement.
- 7.4.2 Any unusual or long outstanding reconciling items must be brought to the attention of the Headteacher.

8 Travel & Subsistence

- 8.1 Payment shall be made in accordance with the Inland Revenue's Approved Mileage rate.
- 8.2 Car user allowance, both casual and essential, will be paid centrally through the payroll provider who, in turn, will make a return to the Inland Revenue.

9 Payroll

- 9.1 Payroll processing is outsourced to Leicestershire County Council. SGW Payroll Ltd
- 9.2 Employee records are maintained by the School Business Manager, with all changes requiring authorisation by the Headteacher before they are released by secure electronic transfer to the payroll provider. The Chair of Governors will authorise any changes required to the Headteachers' employee records.
- 9.3 Claim forms for additional hours, and notifications of other adjustments to pay will be completed on a monthly basis as authorised by the Headteacher/Deputy Head Teacher/School Business Manager prior to being submitted to the payroll provider.
- 9.4 After the payroll has been processed but before payments are dispatched details of all amounts payable should be provided to the academy. The School Business Manager is responsible for ensuring that this information is reviewed and reconciled to all claim forms and other adjustments on a monthly basis, where possible in advance of the payment being released.
- 9.5 All salary payments should be made by BACS.
- 9.6 The payroll provider is responsible for calculating all deductions due from payroll in compliance with current legislation, including tax, national insurance contributions and pensions.
- 9.7 Details of payroll information shall be entered onto the Accounting System on a monthly basis, with postings made to the payroll control account and to individual cost centres.

10 Cash Management

10.1 Bank Accounts

- 10.1.1 Particulars of any deposit must be entered on a copy paying-in slip, counterfoil or listed in a supporting book, and should include:
 - The amount of the deposit; and
 - A reference, such as the number of the receipt or the name of the debtor.

10.1.2 All cheques and other instruments authorising withdrawal from academy bank accounts must bear the signatures of authorised signatories, as detailed elsewhere in this policy. This provision applies to all accounts, public or private, operated by or on behalf of the academy. Authorised signatories must not sign a cheque relating to goods or services for which they have authorised the expenditure. Any purchases using the GPC over £1,000 must be pre-authorised by an authorised signatory but not the person who is making the purchase. Receipts of purchases made under £1,000 must be signed by an authorised signatory (even after purchase) but not the person who made the purchase.

10.1.3 The School Business Manager must ensure that bank statements are received regularly and that reconciliations are performed at least on a monthly basis. Reconciliation procedures must ensure that:

- All bank accounts are reconciled to the academy's cash book;
- Reconciliations are prepared by the Business Manager;
- Reconciliations are subject to an independent monthly review carried out by the Head Teacher or, in his absence, the Deputy Head Teacher; and
- Adjustments arising are dealt with promptly.

10.2 Reserves Policy

10.2.1 The academy will aim to build and maintain a minimum revenue reserve fund of £45,000 to provide flexibility and certainty in forward planning where funds allow.

10.2.2 The amount of reserves required shall be reviewed and determined annually as part of the budget setting process and in line with the school development plan.

10.3 Investments Policy

10.3.1 The academy aims to manage its cash balances to provide for the day-to-day working capital requirements of its operations, whilst protecting the real long-term value of any surplus cash balances against inflation. Where surplus cash funds are held the academy will consider options available to optimise returns whilst ensuring the investments are such that there is no risk to the loss of these cash funds.

10.3.2 If it is identified that the academy is holding a level of cash funds that will be surplus to requirements these may be invested only in the following:

Interest bearing accounts with:

- Lloyds TSB
- Natwest
- RBS
- Barclays
- HSBC
- Treasury deposits with maturity dates which do not result in the cash funds being unavailable for longer than 8 weeks.

10.4.3 On maturity of any investment the Business Manager will review the level of funds that continue to be available for investment and the interest rates that can be achieved in order to optimise the benefits of any subsequent investment.

10.4.4 The Headteacher shall be required to authorise the transfer of funds to any investment vehicle.

11 Fixed Assets

11.1 Fixed Asset Register

11.1.1 The aim of a fixed asset register is to:

- Enable independent checks on the safe custody of assets, as a deterrent against theft or misuse;
- Manage the effective utilisation of assets and to plan for their replacement;

- Assist the external auditors to draw conclusions on the annual accounts and the academy's financial system; and
 - Support insurance claims in the event of fire, theft, vandalism or other disasters.
- 11.1.2 The Fixed Asset Register shall consist of a list of items (or specific group of items purchased within the accounting period) valued over £500 that are considered to have a life longer than the financial year they were purchased in. Capitalised assets are not necessarily bought on one order; so long as a group of items is purchased within the same accounting period they will be capitalised.
- 11.1.3 Fixed assets are categorised as follows:
- Land and buildings;
 - Plant and machinery;
 - Furniture and equipment;
 - Computer equipment and software;
 - Assets under construction.
- 11.1.4 The asset register should, as a minimum, include the following information:
- Asset description;
 - Serial number (if applicable);
 - Date of purchase (where purchased after 01/10/2012):
 - Asset cost;
 - Source of funding if purchased after 01/10/2012 (% of original cost funded from DfE grant and % funded from other sources)
 - Current book value (if applicable)
 - Location
- 11.1.5 All working papers for the purchase of assets, including invoices, will be retained.

11.2 Inventory Register

- 11.2.1 The inventory register is an extended version of the Fixed Asset Register, including the same information, but in addition shall include a list of all items purchased with a value over £100.
- 11.2.2 Physical counts will be undertaken annually against the Inventory Register and the evidence presented to the Finance & Business Committee. Discrepancies between the physical count and the registers are investigated promptly by the head teacher and any discrepancies over the value of £500 should be reported to the Finance & Business Committee.
- 11.2.3 All disposals of assets are recorded in the registers and in the case of fixed assets are recorded through the financial system.

11.3 Depreciation

- 11.3.1 Non-current assets are to be depreciated to reflect the recoverable amount in the financial statements, over the useful life of the asset. Depreciation will be calculated on an annual basis for preparation of the year end accounts, in accordance with advice and guidance from the academy's accountants.

11.4 Disposal of Assets

- 11.4.1 Items which are to be disposed of by sale or destruction must be authorised for disposal by the Headteacher and School Business Manager and, where significant, should be sold following competitive tender.
- 11.4.2 Where the asset to be disposed of carries and amount (cost less accumulated depreciation) above £500 its disposal must be approved by the Finance & Business Committee.
- 11.4.3 If computer equipment is disposed of, licences for software must be legally transferred to the new owner. Pecuniary interests must also be considered at all times.

- 11.4.4 The requirements of the academy's funding agreement with the Secretary of State will be adhered to when considering the disposal of a capital item.
- 11.4.5 Funds obtained by the sale or surplus assets shall be identified in the academy accounts and accessible for audit.

11.5 Loan of Assets

- 11.5.1 Items of academy property must not be removed from the academy premises without the authority of the Headteacher. It is expected that staff laptops are to be removed from the academy site but remain the property of the academy.
- 11.5.2 If assets are on loan for extended periods or to a single member of staff on a regular basis the situation may give rise to a "benefit-in-kind" for taxation purposes. Loans will therefore be kept under review and any potential benefits discussed with the auditors.

12 Fraud Policy

- 12.1 Lady Jane Grey Primary School is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the school has a responsibility in respect of recognising a potential fraud, preventing and detecting fraud. The academy also recognises the role of others in alerting them to areas where is suspicion of fraud.
- 12.2 It is the duty of all staff and governors to take reasonable steps to limit the possibility of corrupt practices and to take advice from the internal and external auditors on the adequacy of the measures taken by the academy to ensure financial compliance.
- 12.3 Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf (s)he acts, even if these "others" are in ignorance of the fraud. Fraud is, in fact, intentional deceit and for this reason it cannot include negligence.
- 12.4 Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.
- 12.5 Corruption is defined for the purpose of this document as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by Ratby Primary School, its staff or Governors.
- 12.6 Irregularities fall within the following broad categories, the first three of which are criminal offences:
- **Theft** – the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession;
 - **Fraud** – the intentional distortion of financial statements of other records by persons internal and external to the academy, which is carried out to conceal the misappropriation of assets or otherwise for gain;
 - **Bribery and corruption** – involves the offering of the acceptance of a reward for performing an act, or failing to perform an act, which leads to gain for the person offering the inducement (see Gifts and Hospitality – Section 13)
 - Failure to observe, or breaches of, the Scheme of Delegation and Finance Policy
 - Failure to observe, or breaches of financial procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.
- 12.7 Examples of acts which could constitute fraud and corruption include, but are not restricted to:
- Theft of cash;
 - Non-receipt of income;
 - Substitution of personal cheques for cash;
 - Inflated travelling and subsistence claims or claims for non-existent journeys/events;
 - False overtime claims;
 - Payment of invoices for goods received by an individual rather than the academy;
 - Failure to observe, or breaches of, regulations / other associated legislation;
 - Unauthorised borrowing of equipment;
 - Breaches of confidentiality regarding information;

- Failure to declare a direct pecuniary or otherwise conflicting interest;
- Concealing a generous gift or reward;
- Unfairly influencing the award of a contract;
- Creation of false documents;
- Deception;
- Using position for personal reward.

12.8 Any instance of fraud or theft committed against the academy trust above £5,000 must be reported to the EFA. Any unusual or systematic fraud, regardless of value, must also be reported.

12.9 If there is concern or doubt about any aspect of a matter which involves an irregularity or an on-going investigation into a suspected irregularity, staff must refer to the Headteacher.

13 Gifts and Hospitality

13.1 Ordinarily gifts and hospitality should be rejected. Small “thank you” gifts of token value (e.g. diary, mug, calendar) may be accepted.

13.2 Any gifts or hospitality in excess of £20 must be reported to the Headteacher in order to protect the individual receiving the gift. This is particularly important where the person receiving the gift is a budget holder, has the ability to influence purchasing decisions, or regularly receives reimbursement from the academy for items other than travel expenses.

13.3 Gifts should be refused if it is believed the giver has an ulterior motive such as the receipt of a more prompt service or preferential treatment.

13.4 Gifts or hospitality should never be accepted from anyone who is, or may be in the foreseeable future, tendering for any contract with the academy, seeking employment with the academy or is in dispute with the academy, even if the intended recipient is not directly involved in that service area.

13.5 Where items purchased for the academy include a “free gift”, such a gift should either be used for academy business or handed to the Headteacher to be used for charity raffles.

13.6 If there is any doubt about the acceptability of any gift or offer of hospitality the Headteacher must be consulted.

14 Income

14.1 The Governing Body shall approve a charging policy for all income generated (Appendix G)

14.1 Sources of Income

14.1.1 The main sources of income for the academy are the grants from the DfE. The receipt of these sums is monitored directly by the School Business Manager who is responsible for ensuring that all grants due to the academy are collected.

14.1.2 The academy also obtains income from:

- Parents (e.g. trips, uniform sales)
- The public (e.g. lettings)

*

14.2 Trips / Non-Invoiced Income

14.2.1 Payments for academy trips should be forwarded to the academy office or via the academy's on-line payment system, Tucasi. An up to date record will be maintained for each student showing the amount paid and any amount outstanding. A receipt will be produced for all payments made.

14.2.2 The payments received will be entered on the system as income against the specific trip, in order that the overall cost to the academy can be monitored.

- 14.2.3 Staff should plan trips to 'break even'. However, where a surplus is generated this surplus must be refunded to pupils where the surplus is significant (if excess of £5.00 per pupil)
- 14.2.3 A log of uniform sales will be maintained showing the item sold and the payment received, and a receipt will be issued. Payments received will be entered on the system by the Data & Finance assistant.

14.3 Lettings / Invoiced Income

- 14.3.1 The School Business Manager is responsible for maintaining records of bookings for facilities and for notifying the finance officer of the sums due from each organisation.
- 14.3.2 The School Business Manager will establish and maintain a sales ledger account and produce invoices from the accounting system.

14.4 Outstanding Debts

- 14.4.1 Payment should be obtained as and when goods/services/facilities are provided wherever possible.
- 14.4.2 Where payment is not received at the time when the goods/services/facilities are delivered an invoice must be raised as soon as possible, but normally within 7 days of the goods/services/facilities being provided.
- 14.4.3 Invoices should state that the bill is due and payable at the invoice date.
- 14.4.4 If no payment is received within 30 days from the date of issue of the invoice a final reminder should be issued to the debtor. The final reminder should clearly state that legal action will be taken if the debit is not settled in full within a further 14 days of the date of the reminder.
- 14.4.5 Where only part of the debt has been settled a final reminder for the balance outstanding should be issued 30 days from the issue of the invoice. The final reminder should clearly state that legal action will be taken if the debt is not settled in full within a further 14 days of the date of the reminder.
- 14.4.6 Where a debtor requests permission to settle the debt by instalments and extend the normal terms and conditions of supply they must submit an application in writing explaining the reasons for the request. The Business Manager will agree the revised term. If the debt is not settled within the terms agreed then a final reminder should be issued to the debtor. The final reminder should clearly state that legal action will be taken if the debt is not settled in full within a further 14 days of the date of the reminder.
- 14.4.7 At each of the Finance & Business Committee, the Business Manager will inform the Governors of any aged debtors in excess of £50 still outstanding after 60 days, together with any proposed action: This may be a referral to solicitors for legal action, a debt collection agency or to write-off the debt if there is no realistic prospect of debt recovery being successful, or if further action is not cost-effective.
- 14.4.8 Outstanding debt of up to £50 may be written-off by the Headteacher provided that the appropriate follow-up action outlined above has been taken and the details of the debtor, amount written-off and the reason for no further action being taken is reported to the Finance & Business Committee for information at their next meeting.
- 14.4.9 Write-off of outstanding debt in excess of £50 must be approved by the Finance & Business Committee following submission of details of the debt by the Business Manager together with reasons for no further action being taken.
- 14.4.10 A write-off must be communicated to the debtor. It is not an acknowledgement that the debt does not exist, but is an internal transaction in the accounts of the school, which removes the debt from the records.

14.4.11 Individuals or organisations that have previously defaulted on payments to the school are not allowed credit facilities.

14.4.12 Where a debtor's payments are regularly or consistently paid outside the terms of supply the Headteacher must consider withdrawal of credit facilities and request the individual/organisation to pay for goods/services/facilities at the time they are consumed.

15 Charging and Remissions Policy

15.1 The academy maintains a separate charging and remissions policy (Appendix G) which reflects the general principles of the Education Act which identifies activities for which:

- Charges will not be made
- Charges will be made
- Charges may be waived.

16 Lettings Policy

16.1 The academy maintains a separate lettings policy (Appendix J), which lays out arrangements for use of the academy premises other than by the academy.

17 Best Value

17.1 The academy maintains a separate Best Value policy.

17.2 The academy's Best Value Statement is reviewed and signed on an annual basis. Appendix D

18 Statement of Internal Control

18.1 In the first meeting of the Autumn Term for each year the Statement of Internal Control is to be signed by the Headteacher, Chair of Governors and Chair of the Finance & Business Committee. In signing this the review for effectiveness of financial internal control is informed by:

- Our regular scrutiny of financial and other performance monitoring data;
- Regular reports from the head teacher and other managers to the governing body; and
- The most recent reports of the academy's internal and external audit.

18.2 An unsigned version of the Statement of Internal Control can be found in Appendix E.

19 Pay Policy

19.1 The academy maintains a separate pay policy which is monitored in conjunction with the Pay Committee.

20 Business Continuity and Risk Management

20.1 A business continuity plan is currently under development, and will include a section related to financial matters.

21 Whistleblowing Policy

21.1 The academy has a whistle blowing policy which is intended to help employees raise any major concerns they may have over any wrong doing relating to unlawful conduct, financial malpractice or dangers to the public or the environment. (Appendix K)

Appendix A



Financial Competencies Form for Budget Holders

Please sign to accept you have read and understood the following information relating to orders for equipment:

Staff may order goods and services from whatever reputable source they see fit, but will be expected to take into account quality and value for money.

An official order must be made in writing on the academy's official order form for all expenditure on goods and services initiated by the academy.

- Orders must be completed in accordance with the following procedures:
- Authorised by designated staff only;
- Show estimated prices on the order form;
- Send to the supplier via the Finance Officer;
- If placed by telephone, a written copy of the order with estimated prices must be given to the School Business Manager ;
- Telephone orders should be followed up by a confirmation order by the next working day if possible.

In addition to the above, as budget holder you will receive periodic updates relating to your subject / department budget(s).

Signed:

Name:

Budget:

Date:

Appendix B

Updated
September 2019

Members, Trustees, Governors, Accounting Officers and Key Managers' interests explanatory notes and form (to be completed on appointment and updated at least annually thereafter)

Background

The notes below extracted from the Academies Financial Handbook (AFH) (May 2019 version) published by the Education and Skills Funding Agency explain the information the academy must gather to be held in the register of interests, and the related transparency requirements for academy websites.

Register of interests

5.44 The academy trust's register of interests **must** capture relevant business and pecuniary interests of members, trustees, local governors of academies within a MAT and senior employees, including:

- directorships, partnerships and employments with businesses
- trusteeships and governorships at other educational institutions and charities
- for each interest: the name and nature of the business, the nature of the interest and the date the interest began

5.45 The register **must** identify relevant material interests from close family relationships between the academy trust's members, trustees or local governors. It must also identify relevant material interests arising from close family relationships between those individuals and employees. 'Close family relationships' is defined in section 5.48 (as below).

'A relative is defined as a close member of the family, or member of the same household, who may be expected to influence, or be influenced by, the person. This includes, but is not limited to, a child, parent, spouse or civil partner.' (5.48)

5.46 Trusts should consider whether other interests should be registered. Boards of trustees should keep their register of interests up-to-date at all times.

5.47 Trusts **must** publish on their websites relevant business and pecuniary interests of members, trustees, local governors and accounting officers. Trusts have discretion over the publication of interests of other individual named on the register. The Charity Commission offers guidance in *Manage a conflict of interest in your charity* and *CC29: Conflicts of interest: a guide for charity trustees*.

Being transparent about your governance

2.47 The trust **must** be transparent with its governance arrangements.

2.48 The trust must provide details of its governance arrangements in the governance statement published with its annual accounts, including what the board has delegated to committees and, in MATs, to local governing bodies. The trust must also publish on its website up-to-date details of its governance arrangements in a readily accessible format, including:

- the structure and remit of the members, board of trustees, committees and local governing bodies (the trust's scheme of delegation for governance functions), and the full names of the chair of each
- for each member serving at any point over the past 12 months, their full names, date of appointment, date they stepped down (where applicable), and relevant business and pecuniary interests including governance roles in other educational institutions
- for each trustee and local governor serving at any point over the past 12 months, their full names, date of appointment, term of office, date they stepped down (where applicable), who appointed them, and relevant business and pecuniary interests including governance roles in other educational institutions. If the accounting officer is not a trustee their business and pecuniary interests must still be published.
- for each trustee their attendance records at board and committee meetings over the last academic year

- for each local governor their attendance records at local governing body meetings over the last academic year

Member, Trustees, Governors, Accounting Officers and Key Managers' interests

Name of academy.....

Name of individual.....

Please read the above Education and Skills Funding Agency guidance notes carefully to ensure that you list all relevant information.

If the above circumstances change during the year please inform the academy so that the form can be updated.

Signature.....

Date.....

Name of Member/Trustee/Governor/Accounting Officer/Key Manager.....



Pecuniary Interest Form

Name of Governor / Member of Staff:

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

I certify that I have declared all beneficial interests which I or any person closely connected with me have with businesses or other organisations which may have dealings with the academy.

I have no business or pecuniary interests.

Signed Date:.....

Register of Business and Pecuniary Interests (Governors and Staff)

Appendix C



Purchasing Procedures

Routine Purchasing

All budget holders will be informed of the budget available to them before the start of the academic year. It is the responsibility of the budget holder to manage their budget and ensure that the funds available are not overspent. A print detailing actual expenditure against budget will be supplied to each budget holder on a monthly basis and budget holders are encouraged to keep their own records of all orders placed.

Routine purchases up to £1,000 can be ordered by budget holders. Requisitions for orders need to be completed either via the requisition form or via email. All requisitions can be authorised via email or signature by the Headteacher or School Business Manager.

The academy is part of a purchasing consortium of Local Authorities known as Eastern Shires Purchasing Organisation (ESPO). The purchasing power of this non-profit making organisation results in favourable rates for comparable quality for many goods and services. Arrangements allow for purchase via ESPO or for direct ordering/supply under the ESPO dealing direct contracts. Wherever appropriate the academy uses ESPO for goods and services, where this is not possible ie for specialist purchases, or where best value can be achieved and demonstrated from other sources. Where ESPO is used for procurement of goods and services it is not necessary to seek alternative tenders.

A quote or price must always be obtained before any order is placed.

All orders must be made or confirmed in writing, and order forms are held in the academy office. Orders must bear the signature of the budget holder, Headteacher or School Business Manager and must be forwarded to the Office Administrator where they will be checked to ensure adequate budgetary provision exists before creating the official order on the accounting system and dispatching this to the supplier.

Order forms and copies of official orders are retained in the Orders file until the goods have been received and invoiced, after which they are attached to the final invoice.

On delivery a detailed check must be made of the goods received against the delivery note, record any discrepancies and raise these with the supplier of the goods without delay. Once checked the delivery note should be filed with the official order, with a record of any returns / shortages.

Individual budget holders are not permitted to spend in excess of their allocated budget without prior approval from the Headteacher/School Business Manager

If a budget holder is pursuing a query with a supplier the School Business Manager must be informed of the query and periodically updated with progress.

All invoices should be forwarded to the academy office immediately upon receipt.

The Finance & Data Administrator or the School Business Manager will then arrange payment, ensuring:

- The invoice is arithmetically correct;
- The goods / services have been received;
- The goods / services are as ordered;
- The prices are correct;
- The invoice is posted to the correct cost centre and purchase ledger;
- The invoice is authorised for payment;
- The payment is authorised; and
- The VAT is treated correctly.

Payment may be made by cheque - all payments must be authorised by the correct number of nominated signatories, in accordance with the academy's internal control procedures.

Orders and Quotations / Tenders up to £10,000

One, two or three quotations should be obtained, in accordance with the finance policy, and written details of these should be held in the academy office for audit purposes. Telephone quotes are acceptable if these are evidenced and faxed / e-mailed / written confirmation of quotes has been received before a purchase decision is made. Orders over £1,000 to £5,000 should be approved by the Headteacher. Orders over £5,000 to £10,000 should be approved through the Finance & Business committee via email or at a meeting. All ordering process will follow the same process as Routine Orders above.

Orders and Tenders over £10,000

All goods / services ordered with a value over £10,000, or for a series of contracts which in total exceed £10,000 must be subject to formal tendering procedures. Purchases over £93,738 may fall under EU procurement rules which require advertising in the Official Journal of the European Union.

Forms of Tender

There are three forms of tender procedure: open, restricted and negotiated, dependent on the circumstances:

- **Open Tender** is where all potential suppliers are invited to tender. The budget holder must discuss and agree with the School Business Manager how best to advertise for suppliers, e.g. general press, trade journals or to identify all potential suppliers and contact them directly if practical. This is the preferred method of tendering as it is most conducive to competition and the propriety of public funds.
- **Restricted Tender** is where suppliers are specifically invited to tender, and is appropriate where
 - There is a need to maintain a balance between the contract value and administrative costs
 - A large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to fulfill the academy's requirements;
 - The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.
- **Negotiated Tender** is where the terms of the contract may be negotiated with one or more chosen suppliers, and is only appropriate in specific circumstances where
 - The above methods have resulted in either no or unacceptable tenders;
 - Only one or very few suppliers are available;
 - Extreme urgency exists; or
 - Additional deliveries by the existing supplier are justified.

Preparation for Tender

Full consideration should be given to

- The objective of the project;
- Overall requirements;
- Technical skills required;
- After sales service requirements;
- Form of contract.

It may be useful after all requirements have been established to rank requirements (e.g. mandatory, desirable and additional) and award marks to suppliers on fulfilment of these requirements to help reach an overall decision.

Invitation to Tender

If a restricted tender is to be used then an invitation to tender must be issued. If an open tender is used and invitation to tender may be issued in response to an initial enquiry. An invitation to tender should include:

- Introduction / background to the project;
- Scope and objectives of the project;
- Technical requirements;
- Implementation of the project;
- Terms and conditions of tender; and
- Forms of response.

Aspects for Consideration

To be read with direct reference to the academy's Best Value Policy:

Financial

- Like should be compared with like and if a lower price means a reduced service or lower quality this must be borne in mind when reaching a decision;
- Care should be taken to ensure that the tender price is the total price and that there are no hidden or extra costs;
- Is there scope for negotiation?

Technical / Suitability

- Qualifications of the contractor;
- Relevant experience of the contractor;
- Descriptions of technical and service facilities;
- Certificates of quality / conformity with standards;
- Quality control procedures;
- Details of previous sales and references from past customers.

Other Considerations

- Pre-sales demonstrations;
- After sales service;
- Financial status of supplier. Suppliers in financial difficulty may have problems completing contracts and in the provision of after sales service. It may be appropriate to have an accountant or similarly qualified person examine audited accounts, etc.

Tender Acceptance Procedures

Tenders should be submitted in plain envelopes clearly marked to indicate that they contain tender documents. Tenders may also be e-mailed to the academy e-mail address (i.e. not to a named individual). Tenders received after the submission deadline should not normally be accepted.

Tender Reviewing Procedures

All tenders submitted should be reviewed at the same time and the tender details should be recorded. Two people should be present for the reviewing and evaluation of all tenders as follows:

- For contracts up to £25,000 – two from the budget holder, the business manager and the head teacher.
- For contracts over £25,000 – the Headteacher plus a member of the Finance & Business Committee.

The two people involved in reviewing and evaluating the tenders should disclose all interests, business and otherwise, that might impact upon their objectivity, If there is a potential conflict of interest then that person must withdraw from the tendering process.

Those involved in making a decision must take care not to accept gifts or hospitality from potential suppliers that could compromise or be seen to compromise their independence.

A separate record should be established to record the names of the firms submitting tenders and the amount tendered. This record should be signed by both people present at the tender opening.

Full records should be kept of all criteria used for evaluation and for contracts over £25,000 a report should be prepared for the Finance & Business Committee highlighting the relevant issues and recommending a decision. For contracts under £25,000 the decision and criteria should be reported to the Finance & Business Committee.

The accepted tender should be the one that is economically most advantageous to the academy. All parties should then be informed of the decision.

Hiring/Leasing Agreements

Where the academy wishes to enter into such an agreement they should seek clarification from external audit that the agreement is compliant with EFA regulations and must not enter into any agreement without having written approval/confirmation that it is compliant and agreement by the Finance & Business Committee to proceed.

Appendix D – Best Value Statement



Best Value Statement

Introduction

The Governing Body and staff of Lady Jane Grey Primary School are committed to achieving Best Value in all decisions made. We use the principles of Best Value as they apply to securing continuous improvement in academy and will:

- regularly review the functions of the academy, challenging how and why services are provided and setting targets and performance indicators for improvement;
- monitor outcomes and compare performance with similar academies and within the academy;
- consult appropriate stakeholders before major decisions are made; and
- promote fair competition through quotations and tenders to ensure that goods and services are secured in the most economic, efficient and effective way.

We strive to ensure that school is using its resources effectively to meet the needs of pupils.

We will submit our Best Value Statement with the annual budget plan. The progress of the annual budget plan and the Best Value Statement will be monitored with the school development plan in order to determine the extent of continuous improvement.

What Is Best Value?

Governors will apply the four principles of **best value**:

- **Challenge** - Is the academy's performance high enough? Why and how is a service provided? Do we still need it? Can it be delivered differently? What do parents want?
- **Compare** - How does the academy's pupil performance and financial performance compare with all academies? How does it compare with LA schools? How does it compare with similar academies/schools?
- **Consult** - How does the academy seek the views of stakeholders about the services the academy provides?
- **Compete** - How does the academy secure efficient and effective services? Are services of appropriate quality, economic?

The Governors' Approach

The Governors and Strategic Leadership Team will apply the principles of *best value* when making decisions about:

- the allocation of resources to best promote the aims and values of the school.
- the targeting of resources to best improve standards and the quality of provision.
- the use of resources to best support the various educational needs of all pupils.

Governors, and the Strategic Leadership Team, will:

- make comparisons with other/similar schools using data provided by the LA and the Government, e.g. RAISE, quality of teaching & learning, levels of expenditure
- challenge proposals, examining them for effectiveness, efficiency, and cost, e.g. setting of annual pupil achievement targets, expansion to 3-form entry,
- require suppliers to compete on grounds of cost, and quality/suitability of services/products/backups, e.g. provision of computer suite, redecoration
- consult individuals and organisations on quality/suitability of service we provide to parents and pupils, and services we receive from providers, e.g. Sex and Relationships Education, pupil reports, assigned inspector, Ofsted, maintenance consultant, Borough Energy Group.

This will apply in particular to:

- staffing
- use of premises
- use of resources
- quality of teaching
- quality of learning
- purchasing
- pupils' welfare
- health and safety.

Governors and Strategic Leadership Team:

- will not waste time and resources on investigating minor areas where few improvements can be achieved
- will not waste time and resources to make minor savings in costs
- will not waste time and resources by seeking tenders for minor supplies and services.

The pursuit of minor improvements or savings is not cost effective if the administration involves substantial time or costs. Time wasted on minor improvements or savings can also distract management from more important or valuable areas.

Staffing

Governors and the Strategic Leadership Team will deploy staff to provide best value in terms of quality of teaching, quality of learning, adult-pupil ratio, and curriculum management.

Use of Premises

Governors and the Strategic Leadership Team will consider the allocation and use of teaching areas, support areas and communal areas, to provide the best environment for teaching & learning, for support services, and for communal access to central resources, e.g. the library.

Use of Resources

Governors and the Strategic Leadership Team will deploy equipment, materials and services to provide pupils and staff with resources which support quality of teaching and quality of learning.

Teaching

Governors and the Strategic Leadership Team will review the quality of curriculum provision and quality of teaching, to provide parents and pupils with:

- a curriculum which meets the requirements of the National Curriculum, National Literacy Strategy Primary National Strategy, the LA Agreed RE Syllabus, and the needs of pupils
- teaching which builds on previous learning and has high expectations of children's achievement.

Learning

Governors and the Strategic Leadership Team will review the quality of children's learning, by cohort, class and group, to provide teaching which enables children to achieve nationally expected progress, e.g. setting of annual pupil achievement targets, 2 national curriculum levels between Years 3 and 6.

Purchasing

Governors and the Strategic Leadership Team will develop procedures for assessing need, and obtaining goods and services which provide "best value" in terms of suitability, efficiency, time, and cost. Measures already in place include:

- competitive tendering procedures (e.g. for goods and services above £5,000)
- procedures for accepting "best value" quotes, which are not necessarily the cheapest (e.g. suitability for purpose and quality of workmanship)
- procedures which minimise office time by the purchase of goods or services under £1000 direct from known, reliable suppliers (e.g. stationery, small equipment).

Pupils' Welfare

Governors and the Strategic Leadership Team will review the quality of the school environment and the school ethos, in order to provide a supportive environment conducive to learning and recreation.

Health & Safety

Governors and the Strategic Leadership Team will review the quality of the school environment and equipment, carrying out risk assessments where appropriate, in order to provide a safe working environment for pupils, staff and visitors.

Monitoring

These areas will be monitored for best value by:

1. In-house monitoring by the Headteacher and Strategic Leadership Team, e.g. classroom practice, work sampling
2. Pupil Progress Meetings between the Deputy Headteacher and class teachers

3. Annual Performance Management
4. Annual Budget Planning
5. Headteacher's monthly financial review
6. Analysis of pupil performance data, e.g. SATs results, standardised test results, 11+ results against all schools/academies, LA schools, similar schools/academies
7. Analysis of LA pupil performance data
8. Analysis of LA financial data, e.g. ORACLE reports, against bench mark data for all schools, LA schools, similar schools
9. Analysis of DFE pupil performance data, e.g. RAISE, Fisher Family Trust (FFT)
10. Ofsted Inspection reports
11. Governors' termly classroom observations
12. Governors' termly committee meetings
13. Governors' full termly meetings
14. Governors' Annual Finance Review

Confirmation of the Best Value Statement in respect of Lady Jane Grey Primary School has been discussed by the Finance & Business Committee, as delegated by the Governing Body

Appendix E – Statement of Internal Control



Statement of Internal Control

This statement relates to the internal controls for Lady Jane Grey Primary School for the year ended 31st August. 2014. The governing body is responsible for ensuring that the academy:

- keeps proper accounting records during the year which will disclose, with reasonable accuracy and at any time, the financial position of the school, have been drawn up in accordance with

- the DFE's guidelines, and will enable it to prepare an annual income and expenditure statement that complies with DFE guidelines
- maintains and operates an effective system of internal control to safeguard all the resources delegated, granted or otherwise entrusted to the school and ensure they are used cost effectively

The system of internal control has been developed and is coordinated by the Headteacher. It aims to provide as much assurance as is reasonably possible (not absolute assurance) that assets are safeguarded, transactions are properly authorised and recorded and that material errors or irregularities are either prevented or can be detected promptly.

Our review of the effectiveness of the systems of internal control is informed by:

- our regular scrutiny of financial and other performance monitoring data
- regular reports from the head teacher and other managers to the governing body
- the most recent report of the academy's internal auditor
-
- the most recent report of the academy's external auditor
-

We are, therefore, satisfied that the internal control systems in operation at the academy during the year were adequate and effective. Except for an up to date inventory.

We propose over the coming year to take the following steps to address the weaknesses noted above:

-
- Inventory devised and a reviewed to take place September 2015.annually.

By order of the Governing Body of Lady Jane Grey Primary School

Signed: (Headteacher)

Date:

Signed: (Chair of Governing Body)

Date:

Signed: (Chair of Finance & Business Committee)

Date:

Appendix F – Accounting Policies and Procedures overview



Accounting Policies and Procedure overview

Basis of Preparation

The financial statements will be prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards and the Academies Accounts Direction issued by the EFA and the Companies Act 2006. A summary of the principal accounting procedures, which have been applied consistently, is set out below.

Going Concern

The Governors assess whether the use of going concern is appropriate for example whether that are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The Governors make this assessment in respect of a period of one year from 1st September to 31st August.

Incoming Resources

All incoming resources are recognised when the Academy Trust has entitlement to the funds, certainly of receipt and the amount can be measured with sufficient reliability.

Grants Receivable

Grants are included in the Statement of Financial Activities in a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before the income is received, the income is accrued.

Donations

Donations are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Other Income

Other income, including the hire of facilities, is recognised in the period it is receivable and to the extent the goods have been provided or on completion of the service.

Resources Expended

All expenditure will be recognised in the period in which a liability is incurred and has been classified under the headings that aggregate all costs allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated on the spread of staff costs.

Costs of Generating Funds

These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable Activities

These are costs incurred on the Academy Trust's educational operations.

Governance Costs

These include the costs attributed to the Academy Trust's compliance with constitutional and statutory requirements, including audit, strategic management and Governor's meetings and reimbursed expenses.

Tangible Fixed Assets

Assets costing £500 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward on the balance sheet. Depreciation on such assets is charged to the restricted fixed asset fund in the Statement of Financial Activities so as to reduce the fund over the useful economic life of the related asset on a basis consistent with the Academy Trust's depreciation policy.

Depreciation

Depreciation is provided on all single items on the Fixed Asset Register with a purchase value above £500. The depreciation calculation is contained within our Depreciation of Assets Policy as follows;

the 'straight line' method to calculate the depreciation value which will result in a length of reasonable 'lifespan' per asset being decided by the Headteacher and Senior Leadership Team staff. The total value of this asset will then be divided by the agreed lifespan to calculate the depreciation cost.

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are bought into use.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Leased Assets

Rentals under operating leases are charged on monthly basis over the lease term.

Date prepared: November 2018

Date Approved by Finance & Business Committee: 7th November 2018

Date of Next review: September 2019

Appendix G



Charging Policy

1. Introduction :

The Governing Body supports the ideals of free education for all, and welcome additional opportunities made available to pupils via educational visits and through the Leicestershire Music Hub. The Governing Body will seek to conform to legislation on charging for activities.

2. Schools

2.1 School governing bodies and local authorities **cannot** charge for:

- * an admission application to any maintained school;
- * education provided during school hours (including the supply of any materials, books, instruments or other equipment);
- * education provided outside school hours if it is part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school, or part of religious education;
- * tuition for pupils learning to play musical instruments if the tuition is required as part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school, or part of religious education;
- * entry for a prescribed public examination, if the pupil has been prepared for it at the school; and examination re-sit(s) if the pupil is being prepared for the re-sit(s) at the school.

2.2 Schools and local authorities **can** charge for:

- * any materials, books, instruments, or equipment, where the child's parent wishes him to own them;
- * optional extras (see below); and
- * music and vocal tuition, in limited circumstances (see below).

3. Voluntary contributions

3.1 When organising school trips or visits to enrich the curriculum and the educational experience of the children, the school invites parents to contribute to the cost. All contributions are voluntary. If we do not receive sufficient voluntary contributions, we may cancel a trip. If a trip goes ahead, it may include children whose parents have not paid any contribution. We do not treat these children differently from any others.

3.2 If a parent wishes their child to take part in a school trip or event, but is unwilling or unable to make a voluntary contribution, we do allow the child to participate fully in the trip or activity. Sometimes the school pays additional costs in order to support the visit and this may be passed on to parents e.g. administration charges. Parents have a right to know how each trip is funded. The school provides this information on request.

3.3 The following is a list of activities, organised by the school, which require voluntary contributions from parents. This list is not exhaustive:

visits to museums;
sporting activities which require transport expenses;
swimming
outdoor adventure activities;
visits to or by a theatre company;
school trips.
musical events / enrichment activities

4 Residential visits

- 4.1** If the school organises a residential visit in school time, or mainly in school time, which is to provide education directly related to the National Curriculum, we do not make any charge for the education. However, we do make a charge to cover the costs of board and lodging. Parents who receive state benefits are exempt from payment.

5 Music tuition

- 5.1** All children study music as part of the normal school curriculum. We do not charge for this.
- 5.2** There is a charge for individual or small-group music tuition, since this is an additional curriculum activity, and not part of the National Curriculum. These individual or small-group lessons are taught by peripatetic music teachers. We make a charge for these lessons, but parents in receipt of state benefits are exempt from payment. We give parents information about additional music tuition at the start of each academic year.

6 Sports

- 6.1** The school offers additional Sports coaching after school. Qualified coaches who are not members of the school staff, run and organise these sessions. They make a small charge for these sessions.

7 Monitoring and review

- 7.1** This policy is monitored by the governing body, and will be reviewed annually.

Date prepared: November 2018

Date Approved by Finance & Business Committee: 7th November 2018

Date of Next review: September 2019

Appendix H – Fixed Asset Depreciation Policy



Depreciation of Fixed Assets

The Fixed Asset Register contains all Fixed Assets with a value of over £500. Governors are responsible for deciding on how depreciation of these assets is treated in the accounts with guidance from the appointed Accountants.

At Lady Jane Grey Primary School we will use the 'straight line' method to calculate the depreciation value which will result in a length of reasonable 'lifespan' per asset being decided by the Headteacher and Senior Leadership Team staff. The total value of this asset will then be divided by the agreed lifespan to calculate the depreciation cost.

Appendix I



Finance and Business Terms of Reference

Purpose statement

To ensure the academy has strategic plans in place to deliver effective teaching and learning within the academy budget.

Terms of Reference

1. To ensure that the school operates within the Financial Regulations of the EFA and ensure the academy meets the relevant statutory deadlines.
2. To oversee the longer-term strategic planning of the academy's finances and to establish and maintain an up to date 3 year financial plan.
3. To oversee the preparation of the annual budget plan and ensure it links to the School Development Plan and priorities agreed by the governing body. Ensure the budget provides value for money in terms of raising standards of education.
4. To agree the final budget or recommend it for approval to the full governing body.
5. To keep academy financial procedures under review. To review the Finance Manual and associated policies annually and recommend levels of delegation to the Headteacher/School Business Manager for the day-to-day financial management of the academy.
6. To receive reports from the Headteacher / Business Manager on the management of Academy's budget.
7. To consider a budget position statement including approval of virements (transfer between budget headings) decisions at least termly and to report significant anomalies from the anticipated position to the Governing Body
8. To monitor income and expenditure and ensure corrective action is taken where necessary.
9. To ensure measures are in place to produce accurate accounting reports.
10. To monitor expenditure of all voluntary funds kept on behalf of the Governing Body. To ensure the audit of non-public (voluntary) funds.
11. To establish procedures for governors and the Head Teacher to claim expenses and to approve claims for any Governors' allowances.
12. To ensure a register of pecuniary and business interests for governors and staff is kept and is open to inspection.
13. To review and approve the academy's charging and remissions policy.
14. To approve Tenders for Contract Services / service agreements; as presented to by Business manager or Head Teacher.
15. To ensure recommendations arising from academy audits (both internally and externally) are properly implemented;
16. Have responsibility for the oversight of the risk register, and monitoring of risks on a termly basis.
17. To deal with any other financial matters which the Governing Body may refer from time to time and to make decisions on expenditure following recommendations from other committees
18. The committee must have a chair that has been either appointed by the governing body or elected by the working party, this may not be the Head Teacher.
19. A clerk must be appointed to the working party. The working party may appoint its own clerk. The clerk to working party (but not the governing body) can be a governor, but not the Head Teacher.

20. To ensure key financial decisions are properly recorded in minutes. Minutes shall be kept of each meeting and shall be presented to the next meeting of the Committee for approval and signing.

21. Should a Governor vacancy arise on the working party, a successor shall be appointed by the Full Governing Body at its next meeting following receipt of the resignation.

22. To ensure all Health & Safety regulations are followed and adhered to

23. To have responsibility for insurance arrangements.

These terms of reference agreed by the Governing Body	Sept 2018
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Name of Governor/ Member	Type	Date Appointed to the Committee
Michael Fitzgerald	HT	October 2012
Adam Knight	Chair	October 2012
Amanda Williams	G	October 2012
Andrew Hurd	G	December 2016
Abbas Kapasi	G	
Clerk to the Committee	Sharon Schulz	
<p>The membership of the Finance & Business Committee must have the Headteacher), Chair of the Finance & Business Committee plus 2 governors / associates.</p> <p>The staff representative will be allowed to attend the meeting and will be allowed to vote.</p> <p>Meetings will take place at least half termly or more frequently if required.</p>		
Quorum (minimum: must have the Headteacher, Chair of the Finance & Business Committee plus 2 Governors)		
Date Committee established	19 March 2013	
Date of review:	Sept. 2019	



Finance and Business Terms of Reference

Purpose statement

To ensure the academy has strategic plans in place to deliver effective teaching and learning within the academy budget.

Terms of Reference

1. To ensure that the school operates within the Financial Regulations of the ESFA and ensure the academy meets the relevant statutory deadlines.
2. To oversee the longer-term strategic planning of the academy's finances and to establish and maintain an up to date 3 year financial plan.
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4. To agree the final budget or recommend it for approval to the full governing body.
5. To keep academy financial procedures under review. To review the Finance Manual and associated policies annually and recommend levels of delegation to the Headteacher/School Business Manager for the day-to-day financial management of the academy.
6. To receive reports from the Headteacher / Business Manager on the management of Academy's budget.
7. To consider a budget position statement including approval of virements (transfer between budget headings) decisions at least termly and to report significant anomalies from the anticipated position to the Governing Body
8. To monitor income and expenditure and ensure corrective action is taken where necessary.
9. To ensure measures are in place to produce accurate accounting reports.
10. To monitor expenditure of all voluntary funds kept on behalf of the Governing Body. To ensure the audit of non-public (voluntary) funds.
11. To establish procedures for governors and the Head Teacher to claim expenses and to approve claims for any Governors' allowances.
12. To ensure a register of pecuniary and business interests for governors and staff is kept and is open to inspection.
13. To review and approve the academy's charging and remissions policy.
14. To approve Tenders for Contract Services / service agreements; as presented to by Business manager or Head Teacher.
15. To ensure recommendations arising from academy audits (audits carried out by two different parties for internal and external audit) are properly implemented;
16. Have responsibility for the oversight of the risk register, and monitoring of risks on a termly basis.
17. To deal with any other financial matters which the Governing Body may refer from time to time and to make decisions on expenditure following recommendations from other committees
18. The committee must have a chair that has been either appointed by the governing body or elected by the working party, this may not be the Head Teacher.
19. A clerk must be appointed to the working party. The working party may appoint its own clerk. The clerk to working party (but not the governing body) can be a governor, but not the Head Teacher.
20. To ensure key financial decisions are properly recorded in minutes. Minutes shall be kept of each meeting and shall be presented to the next meeting of the Committee for approval and signing.
21. Should a Governor vacancy arise on the working party, a successor shall be appointed by the Full Governing Body at its next meeting following receipt of the resignation.
22. To ensure all Health & Safety regulations are followed and adhered to

These terms of reference agreed by the Governing Body	September 2020
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Name of Governor/ Member	Type	Date Appointed to the Committee
Michael FitzGerald – Accounting Officer	HT	October 2012
Adam Knight – Member/Trustee	G	October 2012
Abbas Kapasi – Parent Trustee	G	January 2018
Amanda Williams – Parent Trustee	G	October 2012
Andrew Hurd – Member/Parent Trustee	Chair	December 2016 Chair Feb 2020
Clerk to the Committee	Sharon Schultz	
<p>The membership of the Finance & Business Committee must have the Headteacher, Chair of the Finance & Business Committee plus 2 governors / associates and Clerk.</p> <p>The staff representative will be allowed to attend the meeting and will be allowed to vote.”</p> <p>Meetings will take place at least termly or more frequently if required.</p>		
Quorum (minimum: must have the Headteacher, Chair of the Finance & Business Committee plus 2 Governors and Clerk)		
Date Committee established	19 March 2013	
Date of review:	Sept. 2021	

APPENDIX J



LETTINGS POLICY

Date prepared: November 2018

Date Approved by Finance & Business Committee: 7th November 2018

Date of Next review: September 2019

Lady Jane Grey Primary School regards the academy buildings and grounds as a community asset and will make every reasonable effort to maximise their use. However the overriding aim of the Academy's Governing Body is to support the academy in providing the best possible education for pupils, and any letting of the premises to outside organisations will be considered with this in mind.

Key Principles:

- To ensure that lettings are not in conflict with the fundamental purpose of the academy.
- To encourage pupils to become involved with organizations which provide sporting, educational and cultural opportunities for your people.
- To support community involvement in the life of the academy and additionally as a resource to provide the academy with a regular financial income.
- To support the community in sporting, cultural and educational pursuits.
- To be consistent with the academy's equal opportunities policy.
- To maximise the commercial opportunity within the academy's aims for lettings.
- To ensure costs are fully calculated and covered.
- To provide a professional service to users of the academy premises and ensure good customer care.
- To monitor the maintenance of the premises and grounds ensuring high standards.
- To monitor compliance with health and safety issues.
- To ensure that any group or person hiring the school does so in a manner that is safe and acceptable.
- To ensure that the process of hiring is consistent, fair and equitable.
- Lettings can be suspended without the required notice period and financial implication from both parties(lessor and lessee) in the event of a local or national pandemic

All lettings will be at the discretion of the Governing Body or its representatives who may refuse a letting if they consider it is in the interests of the academy to do so.

Use of the premises WILL NOT be granted for the following activities and any letting is subject to the condition that the premises will not be used for such activities:

- For political purposes or the teaching of party politics.
- Showing of film for public exhibition.
- The supply or offering to supply any items of offence or indecent nature, or any firearms, ammunition or replicas of such items.

Facilities Available:

- Hall
- Classrooms
- IT Suite
- Playground
- Playing field
- All weather pitch

Responsibilities:

Overall responsibility for academy lettings is held by the Headteacher. The Headteacher has responsibility to ensure adherence of the policy.

Practical responsibility for the policy is initially delegated as below:

The School Business Manager will:

- Manage the day to day lettings of the premises and ensure effective communication between all parties concerned.
- Initially consider the suitability of prospective hirers.
- Maintain accurate records for inquiries and bookings. Contacting suitable agreed groups regarding the hire of premises.
- Confirm bookings in writing and issue relevant documentation.
- Maintain a booking diary
- Maintain contact with hirers.
- Liaise with Caretaker/Site personnel regarding lettings.
- Raise invoices and track payments.

- In the case of any claims for costs incurred following the hiring consult with the Headteacher regarding any further action to be taken/legal proceedings.

The Site Staff will:

- Keep a diary of all bookings and details of hours worked.
- Monitoring all hirers whilst on site.
- Ensure all aspects of the contract are being adhered to by the hirers.
- Ensure facilities are as required and booked by the hirers.
- Organise cleaning where necessary
- Keep the Headteacher and School Business Manager informed of any relevant issues.

The Hirer will:

- Return all application (see Appendix 2), Health & Safety and Public Liability Forms as required prior to the booking
- Follow and adhere to all conditions, regulations and points found in this policy.

Conditions and Regulations for Hiring Premises:

- All lettings must be for a minimum of 1 hour unless agreed prior to making the booking; which will be agreed only in exceptional circumstances.
- All parts of the academy outside of the above mentioned are not available for hire.
- The Academy reserves the right to limit the number of people admitted to the premises depending on the type and size of the facility hired.
- Hirers should state the number of chairs/tables required (may be subject to availability of suitable size furniture)
- The use of school equipment (other than that agreed as part of the letting) for example – piano, whiteboard is not permitted.
- No smoking or gambling will be permitted.
- Nails, tacks screws etc. shall not be driven into any part of the wall, floors, ceilings or fittings.
- No desks or fixed furniture in any rooms shall be disturbed or moved nor shall any furniture or apparatus be introduced without the written permission of the academy.
- No furniture, instruments or equipment belonging to the hirer may be left or stored on the premises.
- The Hirer shall ensure that any electrical appliances brought onto the premises and used there shall be in safe working order, be used in a safe manner and have been tested in accordance with current safety testing requirements.
- The Hirer shall ensure that no animals (including birds) except guide dogs are brought onto the premises other than with the written agreement of the Governors.
- All vehicles parked on the Academy premises are parked at their owners risk and no liability is accepted for damage to such vehicles or their contents.
- It is the responsibility of the Hirer to ensure that their staff has been fully trained in the use of any equipment to be used during the letting and that at least one has an up to date first aid certificate.
- The Hirer must not do or allow anyone attending their hiring to do anything on the premises which is or may become a nuisance to the Governors, the Academy or other hirers or to the occupiers of adjoining or neighbouring premises. The Hirer shall be responsible for requiring any person causing such a nuisance to leave the premises. It is the Hirer's responsibility to ensure that the minimum of noise is made on arrival and departure.
- The Hirer acknowledges that they do not have exclusive rights to occupy the Academy premises and that there may be other hiring's taking place.
- The hiring is personal to the Hirer and/or the organisation that they represent and they agree that they will not sublet any hiring without the written agreement of the Governors.
- The hirers shall undertake that the premises are used in an orderly way and for the purposes only for which they are expressly hired. They shall reimburse the academy the cost of making good any damage to academy property arising from the hiring however caused.
- The academy does not undertake any responsibility for the loss or damage of any goods or effects belonging to the hirer/and or members of the organisation, association or clubs, or to any person present, whether by fire or other reason, nor for any injury to any person or persons attending the premises from whatever cause; neither will the academy accept any responsibility for any breakdown, leakage, fire or accident rendering necessary any closure of the premises nor any interruption of the hiring or any repairs of renewals consequent on any such breakdown, leakage, fire or accident.

- During the period of hiring, the Hirer shall be responsible for all damages, losses, claims and costs arising out of their use of the premises and shall indemnify the Academy and the Governors from and against any expense liability loss claim or proceedings including claims from personal injury to or the death of any person whatsoever arising out of the course of or caused as a result of the hiring except where due to the negligence of the Academy or the Governors or their representative servants or agents.
- The Governors may cancel any hiring if in their opinion the organisation by, or on behalf of which, the premises are hired has racist aims or policies regardless of the stated reason for the hiring of the premises. In such event neither the Academy nor the Governors shall incur any liability to the Hirer whatsoever other than to return any hiring fee paid by the Hirer in respect of such cancelled hiring.
- If the Hirer cancels the hiring of the premises for any of the dates specified in the application to hire form or booking confirmation, the Governors will be entitled to retain the whole of the hiring fee paid in respect of the cancelled hiring provided always that if notice of the cancellation of hiring is received by the Governors at least 14 days before the hiring was to take place then the Governors may at their absolute discretion repay the Hirer an amount not exceeding 90% of the hiring fee.
- The Hirer is required to have adequate Public Liability Insurance in place. The Hirer will be asked to produce a copy of their valid Public Liability Insurance certificate to the Governors.
- The premises are not licensed for public entertainment and the collection of money for admission cannot be permitted. The entertainments that are permitted in the premises under the terms of the hiring cannot therefore be advertised to the general public.
- No gratuity is to be paid to the site staff who are employees of the school.
- To comply in full with the following conditions and with the Special Conditions below:
 - The Hirer shall ensure that the number of persons attending their hiring/function is reasonable having regard to the intended use and the type of persons likely to attend and in any event is within any maximum limits determined by the fire risk or health & safety assessment for the premises;
 - The Hirer acknowledges that they have been supplied with Health & Safety Information for the premises to be hired and that as responsible persons they must carry out their own fire risk assessment for the premises hired and provide the Governors with a copy
 - No preparation is to be applied to the floors of the premises and any spillages or any damage to the premises or injury to any person occurring during the course of the hiring must be reported to the Premises Officer/academy as soon as possible. Any accident or injury must be recorded and the Hirer shall co-operate fully and assist the Governors in that connection
 - There must be no interference with school equipment during the hiring and any furniture moved must be replaced and the premises must be left in a clean and tidy condition and clear of all rubbish. Interference with any fixed installation or removal of any fire or safety notices is not permitted.
 - No adjustment or interference with any central heating system is allowed
 - The premises shall be vacated at the end of the hiring time specified in the application to hire form or booking confirmation or at such later time as may be permitted by the Governors

Special Conditions applicable to the hiring:

Public Entertainment/Licensing

Public (regulated) entertainment shall not take place on the premises nor shall intoxicants be brought onto the premises whether for sale or otherwise without the prior written approval of the Governors which may be given subject to the following conditions:

- The consumption of alcohol without sale may be permitted subject to the Governors being satisfied that excessive quantities of alcohol will not be made available
- The use of the premises for the sale of alcohol and for various types of public entertainment is subject to the requirements of the Licensing Act 2003. If the sale of the alcohol and/or the provision of any regulated entertainment is proposed to take place on the premises then it must be under the authority of a Premises Licence granted by the District or Borough Council. Such a licence may already be in force for the premises and for the purpose of the hiring otherwise a Temporary Event Notice must be given as provided by the Act.
- Where the sale of alcohol is intended then the control of the premises and the sale and supply of the alcohol must take place under the authority of a Personal Licence Holder who will be the Designate Premises Supervisor for that purpose.

- The Hirer shall be responsible for establishing to the satisfaction of the Governors whether or not the proposed hiring will require to be licensed and for obtaining, at their own expense, the necessary authority for the hiring to proceed. If the hiring is required to be licenced then the Governors shall be entitled to require the Hirer to produce evident that Temporary Event Notices have been given and the necessary authority obtained failing which the hiring will not take place.

One Off/Individual Bookings:

The Hirer will:

- Contact the relevant person at the academy and confirm in writing the date and type of event for which they wish to make a booking.
- Lodge a deposit of a previously agreed sum with the academy upon confirmation of the booking accompanied with a duly completed letting agreement.
- Adhere to the timings of the bookings as set out in the hire agreement – any additional time will be charged at the relevant rate and will be deducted from the deposit.
- Undertake to leave the premises in a clean and tidy condition.

Existing Regular/Club Bookings:

Existing hirers will:

- Undertake to give half a term's notice if they do not intend to offer the club/group any longer.
- Unless agreed otherwise will pay rental at the start of each half term for the letting.

New Group/Club Bookings:

New hirers will:

- Contact the School Business Manager in the initial instance and confirm in writing of their wish to hire the premises and clarify the nature of the club
- Undertake to give half a term's notice if they do not intend to offer the club any longer.
- Unless agreed otherwise with the academy will be invoiced and pay rental at the start of each half term for the letting.

Where lettings for groups take place within the school day, the hirer will provide the school office with names and numbers of participants, in the case of emergency or need to evacuate the building.

Charges

- All charges will be reviewed annually. The current charging rate is £15.00 per hour.
- In the case of a regular letting (i.e. club/group) the facilities are normally let on a half termly basis with payment made in advance.
- Single lettings will be considered individually and charged accordingly in line with charging rate.
- The academy may consider, on an individual basis, an appropriate rate for regular community groups provided the running costs are covered by other simultaneous lets.
- Hirers shall obtain public liability insurance cover for the planned event with a minimum of £1,000,000 (nor a non- hazardous occupation) indemnity. The Academy cannot accept liability for any claim which may arise if the hirer fails to provide proof of cover.
- For individual bookings a deposit in the sum of £100 or 50% of hire charge (if less than £100) will be payable by the hirer upon acceptance of the booking by the academy not less than 28 days before the letting is to take place. Cheques should be made payable to Lady Jane Grey Primary School. If payment is not made by the due date or if any of these conditions of hire is not complied with then the Governors reserve the right to cancel the hiring.
- The deposit will be returned to the hirer within seven workings days of the booking taking place, subject to the premises and equipment being left in a satisfactory condition.

Bookings

Bookings of the facilities arise by direct contact with the academy. Whilst every effort is made to accommodate all requests, the academy and existing hirers are given priority. Other considerations may include:

- The type of event
- Site staff availability

- Suitability of accommodation.

The academy reserves the right to refuse without explanation any application; and to cancel any hiring at any time without written notice. On the termination of the hiring under this condition the academy shall return to the hirer all or part of any money paid but shall not be under any liability for any loss or damage arising of such termination.

Health & Safety

- No smoking is allowed anywhere on the academy site. The academy has a responsibility to work within the framework of the law; however, hirers must take all reasonable steps to prevent injury, loss or damage to any person or property for the duration of the let.
- Hirers are responsible for arranging any first aid provision for the members of their organisation. First aiders are available during the school day.
- The school's telephone system may be used in the event of an emergency
- The academy reserves the right to cancel any letting where the hirer fails to comply with health and safety issues (see above).
- The member of site staff on site will monitor the number of people on site with regards to safety in the event of a fire and insurance, and ensure that numbers on site does not exceed the Health & Safety Executive guidelines for any given type of event.
- Hirers must complete and return the Health & Safety Information Confirmation Form (Appendix 1) to the School Business Manager
- Hirers must adhere to all Health & Safety rules and regulations as confirmed in the Health & Safety Information (Appendix 1)

Hiring of Academy Catering Facilities

This is not currently available.

Complaints Procedure

In the event of a hirer being dissatisfied with the facilities, the academy will investigate and if deemed appropriate refund any money. The hirer is responsible for any damage incurred.

In the unlikely of a complaint:

- On the day – please refer to site staff and confirm in writing to the school as a matter of urgency.
- Following the event – please write to the School Business Manager



APPENDIX 1

Health & Safety Information

Thank you very much for showing an interest in hiring our facilities. To ensure your time spent on our premises is a happy and safe one, we would like to draw your attention to the following health and safety issues that become your responsibility during the hiring period:

We will supply you with a generic risk assessment for the facilities you have hired, however it is your responsibility to amend these risk assessments, to take account of their activities you and your participants will be undertaking. You should submit a copy of your amended risk assessments with your hire form.

We will expect you to tour the premises prior to our final agreement to hire the facilities. During this visit we will familiarise you with the following:

- ✓ Fire alarm points. (Use these to sound the alarm if necessary – this will automatically alert the emergency services and start a continuous fire alarm – you should also make a phone call to the emergency services in case the automatic system fails).
- ✓ Fire evacuation procedures, routes, refuge point and assembly point.
- ✓ Location of a telephone (please note in the event of a power cut – you will need to contact the emergency services from your own mobile phone).
- ✓ Contact telephone number of the Assistant Premises Officer
- ✓ Location of the First Aid Kit. (If used, please inform our Assistant Premises Officer, so items can be replenished).
- ✓ Toilet access
- ✓ Drinking water access
- ✓ Entrance and Exit access and security systems

In accordance with the premises Fire Evacuation Plan, you will be required to:

- ✓ Keep a register of people in the building and people who leave early.
- ✓ Familiarise all participants with the position of a phone, fire alarm points, fire evacuation routes, fire refuge point and fire assembly point.
- ✓ Ensure you have made specific arrangements to evacuate wheelchair bound participants from the building or to the fire refuge point.
- ✓ You are also advised to carry out a practice evacuation of the premises to highlight any causes for concern.

Whilst we will endeavour to maintain the building and equipment to very high standards, if you have cause for concern about the state of the building or equipment, please ensure you report it immediately to our Assistant Premises Officer so that the issue(s) can be rectified as soon as possible. Should you or any of your participants be involved in an accident on the site, you must inform the Assistant Premises Officer who may require you and/or your participants to complete an accident form. (Health & Safety confirmation form attached)



Lettings Health & Safety Information – Confirmation Form

Please complete the form below and return it with your hire forms and amended risk assessments.

Name or organisation:

Name of Person in Charge:

Address:

.....

Telephone Number: Mobile:

Email Address:

Please tick to indicate you have received information and/or instructions:

1 Facilities Risk Assessment(s)	
2 Fire Alarm Points	
3 Fire evacuation procedures	
4 Evacuation routes	
5 Refuge Point	
6 Assembly Point	
7 Location of a telephone	
8 Contact telephone number of the Assistant Premises Officer	
9 Location of the First Aid Kit	
10 Toilet access	
11 Drinking water access	
12 Entrance and Exit access and security systems	

13 Information about the requirements of the Fire Evacuation Plan	
14 Information about reporting damaged or faulty building infrastructure and/or equipment	
15 Information about reporting accidents	
16 Other	

I have been made fully aware of my health and safety responsibilities for the hire of facilities at Lady Jane Grey Primary School

Signature of hirer:.....

Date:.....



APPENDIX 2

APPLICATION TO HIRE PREMISES

Name of Applicant:

.....

Address:

.....

.....

Mobile no.:

.....

Other telephone no.:

.....

If applying on behalf of an organisation state:

Name of organisation:

.....

Position of hirer:

.....

Purpose for which premises is required:

.....

Schedule of accommodation required:

Date/week commencing	Weekly session ?	Hall	Classroom	Football pitch	Number attending	Time	
						From	To

Any other requirements:

.....

.....

I can **confirm** that I/ the organisation I represent have obtained public liability insurance cover for the planned event with a minimum of **£1,000,000** (for a non-hazardous occupation) indemnity and I have provided proof of cover.

I wish to apply to hire the premises for the purpose shown above and in consideration of the hiring being granted I undertake on behalf of both myself and of the organisation I represent to observe the conditions of hire and indemnify the Governors as set out in the conditions and regulations for Hiring the Premises as detailed within the Lettings Policy, a copy of which has been supplied to me.

Signed: Date:

Appendix K



WHISTLEBLOWING POLICY

Date prepared: November 2018

Date Approved by Finance & Business Committee: 7th November 2018

Date of Next review: September 2019

Purpose

Lady Jane Grey Primary School is committed to the highest standards of openness, honesty and accountability. It encourages employees to raise promptly any serious concerns they may have about the activities of staff, Governors, or external organisations in relation to their dealings with Lady Jane Grey Primary School. This policy:

- Enables employees to raise their concerns and to receive feedback about the outcome of any ensuing investigation but not the detail of the investigation nor any actions taken;
- Allows employees to take the matter further if they are dissatisfied with the response; and
- Protects employees from reprisals or victimisation for 'whistleblowing' made in good faith.

Scope

This policy covers concerns that fall outside the scope of the Grievance Policy. The employee's concern may be about something that:

- Is potentially unlawful;
- Is against Lady Jane Grey's policies;
- Amounts to improper conduct, bad practice, or potential fraud or corruption;
- Seems likely to cause damage or harm to a member of the public, Lady Jane Grey Primary School or its staff;
- 'Covers up' an issue.

Confidentiality

The identity of employees who raise concerns will be protected as far as practicable. However, the investigation may, out of necessity in some instances, reveal the source of the information and statements made by the employee(s) who raised the issue may comprise part of the formal evidence.

Employees are encouraged to put their name to any allegations made. Concerns expressed anonymously will be considered at the discretion of Lady Jane Grey Primary School, taking into account:

- The seriousness of the issues raised;
- The credibility of the concern;
- The likelihood of the allegation being substantiated; and
- Untrue allegations.

If an allegation is made in good faith, but is not upheld by the investigation, no action will be taken against the employee who raised the concern. However, employees who make malicious or vexatious allegations may be subject to disciplinary action.

Raising a Concern

Employees should normally raise concerns with their Head Teacher/Principal. This will depend on the nature of the concern, the seriousness and sensitivity of the issue, and who is allegedly involved.

Employees who feel unable to approach their Head Teacher/Principal may contact a member of the Governing Body or the Director of Children and Young People's Service. Trade Union members may wish to contact their union representative for assistance or advice on raising an issue.

Concerns can be raised orally or in writing. It is important that the employee provides as much detail as possible (including specific names, dates and places where known).

Employees who raise an issue in good faith under this policy are protected by the Public Interest Disclosure Act 1998 from any repercussions on their present position or future career. The Act does not protect anyone who is acting maliciously, making false allegations or who is seeking personal gain.

Where concerns are of a serious nature, employees have the right to raise issues directly with the Police or other relevant agency as they see fit.

Academy Response

The action taken will depend on the nature of the concern. For example, the matter may:

- Be investigated internally;
- Be referred to the Police;
- Be referred to the External Auditor; or
- Form the subject of an independent inquiry.

To protect individuals, Lady Jane Grey Primary School, initial enquiries will be made to determine whether an investigation is appropriate and what form it should take. Allegations which fall within the scope of specific procedures (e.g. child protection or unlawful discrimination issues) will normally be dealt with under those procedures.

Some concerns may be resolved by agreed action without the need for investigation.

Within 10 working days of a concern being received, the person with whom the issue was raised will write to the employee:

- Acknowledging that the concern has been raised;
- Indicating how it is proposed to deal with the matter;
- Advising whether further investigations will take place and, if not, why not; and
- Confirming, where possible, an estimate of how long it will take to provide a final response.

If necessary, further information will be sought from the employee regarding the concern. The employee will have the right to be accompanied at any meetings by a Trade Union representative or work colleague.

Outcome of investigation

The employee will be informed about the outcome of any investigation but not the detail of the investigation or any action taken against another employee (e.g. disciplinary action).

If the employee is not satisfied with the outcome of the investigation and wishes to take the matter outside Lady Jane Grey Primary School, they may contact:

- Relevant professional bodies or regulatory organisations;
- The Police;
- The whistleblowing charity, Public Concern at Work (Tel: 020 7404 6609).

When taking the matter outside of Lady Jane Grey Primary School the employee must ensure that they do not disclose confidential information which is not relevant to the issue.

Responsible Officer

The Chair of Governors has overall responsibility for the maintenance and operation of this policy. He/she must maintain a record of concerns raised and their outcomes and will report, as necessary, to the Governing Body.

Employee Welfare Service

The Employee Welfare Service provides a confidential counselling and information service to all employees and can be contacted on (0116) 3056178.

