

**St Christopher's CE High School
A Church of England Academy**

FINANCIAL MANAGEMENT HANDBOOK

**Company Number: 772829
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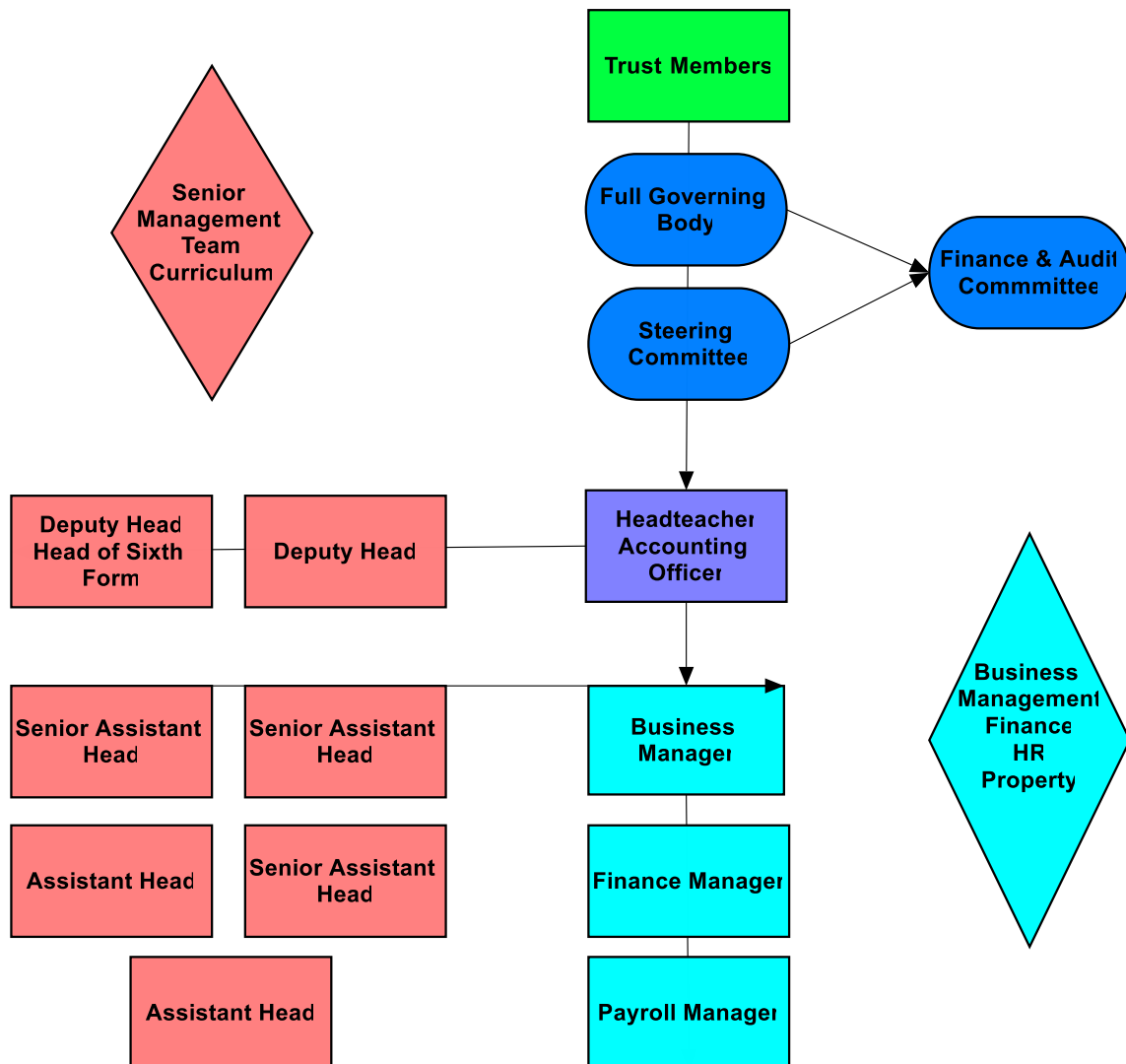
LIST OF CONTENTS:	PAGE NO:
1. Organisational Structure	3
2. Financial Responsibilities – Roles	5
3. Business Integrity	9
4. Finance Committee Terms of Reference	9
5. Steering Group Terms of Reference	11
6. Finance Policy – Audit Procedures	12
7. Procurement Tendering - Purchasing Policy	13
8. Payment Authorisation	15
9. Internet Purchasing	17
10. Scheme of Delegation – Internal Financial Regulations	19
11. Unofficial School Funds	22
12. Budgetary Planning & Control	23
13. Investment Policy	23
14. Internal Financial Regulations – Payroll	24
15. Whistleblowing Policy	27
16. Fraud Policy	33
17. Reserves	35
18. Depreciation & Disposal of Assets	36
19. Charging & Remissions Policy – Pupils	38
20. Financial Support – Bursary & Pupil Premium	42
21. Lettings Policy	45
22. Best Value Statement	47
23. Gifts & Hospitality Policy	48
24. Risk Management Plan	48
25. Monitoring & Evaluation / Contact details	49

1. ORGANISATIONAL STRUCTURE OF FINANCIAL RESPONSIBILITY

St Christopher's is a Church of England Academy where pupils and staff work together, in the knowledge and love of God. We try to act out our faith in daily lives, with Christ as our example. We seek to promote the spiritual, moral, cultural, intellectual and physical development of our pupils within a caring and supportive community, preparing them as Christians for the opportunities, responsibilities and experience of their adult life.

St Christopher's Mission Statement and Aims highlights how we value each and every individual in our school community equally and every day.

The management structure of the Trust regarding financial management is as follows:





Members meet annually and they fulfil a largely strategic role responsible for the Annual Report and Constitution of the Trust. Currently there are active Trustees within the Governing Body. The Full Governing Body is responsible for and oversees the management and administration of the Trust/School. They are also responsible for adopting the policy, approving the annual budget, monitoring the schools' performances and making decisions about the strategic direction of the school within the Trust, its revenue and capital income and expenditure, premises management and senior staff appointments.

The Steering Group is made up of senior members and chairs of committee and the work of this group is largely strategic and will feed information from committees into the Full Governing Body meetings termly.

The Committees will deal with the day to day running of the school, have oversight of policy in action and monitoring performance in specific areas of school life. Working with the Senior management team receive draft policies for discussion and recommendation to the Full Governing Body (FGB).

The external auditors act in the role of Responsible Officer, overseeing the Trust's financial affairs.

The Principal is appointed by the Trustees and is also the Accounting Officer.

The Senior Management Team (SMT) manage the school at an executive level implementing the policies approved by the Governors and reporting back to them.

There are also middle managers in school mainly consisting of the Heads of Year, Assistant Heads of Year and Heads of Departments. Middle managers may also have financial responsibilities as budget holders.

THE FINANCIAL MANAGEMENT HANDBOOK

The purpose of the handbook:

1. To define the responsibilities within the school
2. To provide guidance on the application of regulations
3. To identify procedures to ensure integrity of internal controls
4. To set out guidelines to ensure effectiveness of resources

Rationale and Accountability

Governors have statutory responsibility for the oversight of the financial management within the school.

FINANCIAL RESPONSIBILITIES

ROLES AND RESPONSIBILITIES FOR FINANCIAL MANAGEMENT

The Governing Body, Headmaster and Senior Management Team together constitute the leadership team of the school.

This statement identifies the roles and responsibilities of the Governing Body, Headmaster and Business Manager for financial management.

GOVERNING BODY AND ITS COMMITTEES

The overall purpose of the Governing Body is to lead the school to provide the best possible education for the pupils. This involves, in particular:

- setting the school's vision and strategic aims
- monitoring and evaluating performance
- ensuring that the school is accountable to pupils, parents and the community it serves and to the local authority.
- approve the budget
- approve the terms of reference for the Finance Committee / Audit Committee
- appoint the Chair of the Finance Committee and Audit Committee
- to consider and approve recommendations of the Finance Committee and Audit Committee

Within this context the Governing Body has a strategic role in the financial management of the school. Its key responsibilities include:

- setting the financial priorities of the school through the:
 - School Development Plan
 - Long Term Financial Plan
 - Annual Budget
- determining the allocation of resources within the school budget in accordance with the priorities in the School Development Plan
- approving and monitoring the annual budget
- ensuring that the budget is managed effectively
- determining arrangements for delegation of financial decisions to the Headmaster by approving internal financial regulations
- evaluating the effectiveness of spending decisions

THE HEADTEACHER'S RESPONSIBILITIES - Accounting officer

The Headteacher provides vision, leadership and direction for the school and is responsible for the management of the school budget under delegation powers agreed by the Governing Body. These responsibilities include:

- Creating a strategic plan (the School Development Plan) underpinned by sound financial planning. This identifies priorities and targets for ensuring that pupils achieve high

standards and make progress, increasing teachers effectiveness and securing school improvement

- creating an annual budget plan which is within the resources available and reflects the school priorities for approval by the Governing Body effectively managing the school budget within the allocation of resources approved by the governing body (subject to virement limits)
- ensuring that there are regular financial monitoring reports to the Governing Body
- ensuring that the Academy reports as required to the ESFA and other statutory bodies
- ensuring that there are sound internal financial controls in relation to income and expenditure
- ensuring that accounting records are accurate and up-to-date
- ensuring payroll is accurate and within statutory frameworks
- To advise the Board of Directors and Local Governing Bodies on the discharge of their responsibilities.
- To be responsible for the efficient, economical and effective management of resources and expenditure, including funds, capital assets and equipment and staff.
- To be responsible for the maintenance of sound financial controls.
- To be responsible for ensuring financial considerations are taken fully into account in reaching decisions and in their execution.
- To be responsible for signing, with the Chair of Finance Committee and Board of Directors, the approved budget and annual accounts ensuring they are properly presented and causing records to be maintained relating to the accounts.
- To be responsible for the accuracy and timely delivery of all financial reports submitted to the ESFA/DfE, Directors, Governors and all other stakeholders.
- To review annually with the BM, the financial regulations for the supervision and control of financial procedures accounts, income and expenditure of the schools.
- To receive and be responsible for checking monthly reports on the schools' income and expenditure, showing a comparison of these against annual budgets, and taking any corrective action deemed necessary.
- To be responsible for signing off quarterly financial reports.
- To responsible for overseeing the approval of new staff appointments.

BUSINESS MANAGER/Financial Officer

The Business Manager is responsible to the Headteacher/Accounting Officer for the day to day financial management of the school including the following:

- preparing an annual budget plan which is within the resources available for approval by the Governing Body
- preparing and presenting regular financial monitoring reports to the Governing Body
- overseeing the ordering, receipt of goods and authorisation of payments in accordance with internal financial regulations
- management of accountant and audit procedures and visits
- reporting as required to EFA and other statutory bodies
- act as company secretary to the Academy Trust
- monitoring the school budget on a day to day basis including provision of monitoring information to budget holders and preparation of monitoring reports for the Governing Body
- management of cash flow
- maintaining accurate financial records for the school and reconciling to the banking system
- providing financial advice and information to the Headmaster and Governing Body

- ensuring that all income is accounted for, banked and reconciled
- provide payroll provision with school
- To provide such assistance to the Board of Directors and their committees as necessary for the satisfactory completion of their financial responsibilities, including access to all financial documents and accounting systems.
- To ensure that all aspects of schools' financial management requirements are implemented, especially in the critical area of periodic reporting of the Trust's financial position to the ESFA/DfE, Companies House and other stakeholders.
- To provide quarterly reports of the school's financial position to the Finance Committee and report variations in the budgets.
- To ensure full and complete observance by the financial administrative staff of financial procedures and arrange for these to be amended in the light of changing requirements.
- To arrange for all financial activities at each school to be fair and honest.
- To agree with the Accounting Officer in charge the funds to be delegated to budget holders taking into account curriculum requirements.
- To be responsible for all matters not covered by other budget holders.

RESPONSIBLE OFFICER

- To provide an independent oversight of the Trust's financial affairs.
- To provide the Directors and its committees with on-going independent assurance that:
 1. The financial responsibilities of the Trust are being properly discharged
 2. Resources are being managed in an efficient, economical and effective manner
 3. Sound systems of internal financial control are being maintained
 4. Financial considerations are fully taken into account in reaching decisions
- To carry out the programme of checks as agreed by the Finance Committee and Audit Committee
- To provide the Finance Committee with written reports as required.

BUDGET HOLDER RESPONSIBILITIES

To exercise responsibility for routine control and monitoring of their budget income expenditure and follow budget holder guidelines:

1. Mandatory Ordering Procedures

All orders should be placed on an official order form and given into the office as soon as possible to fax or please indicate on the form that you have ordered this by phone. If a web order is placed or via a representative an order still needs to be raised in order for the school to know what commitment it has outstanding at any one time. **All orders are subject to cash flow limitations.** If you are placing a large order please check with the office in the first instance. All your purchases through main suppliers and the main school budget are VAT exempt the school claims this back centrally and only charges the departmental budgets net of VAT. In order to do this however we have to have a VAT receipt.

2. Personal Expenditure

If you order any item/s on behalf of school and you pay for it personally a Request for Refund form should be submitted to the office as soon as possible. **All orders are subject to cash flow limitations and you must have the budget holder's permission.** If you are placing a large order

please check with the office in the first instance and ensure you obtain a VAT receipt for your goods.

3. Budget Monitoring

Budget monitoring reports will be issued monthly. Ensure that you are also aware of any additional expenditure such as photocopying, hospitality or exams that as budget holder you have committed to your budget.

4. School Fund – Trips & Visit Account

This account is separate to the main school budget account and classed as pupil/parents funds for trips and visits. The money belongs to pupil and/or parents and is classed and an 'in & out' transaction. Reserves should not be build up in this account. VAT can be reclaimed but this is not automatic please advise the office. Ensure that the budget for trips & visits covers all eventualities as a deficit on an account is not acceptable and has to be rectified from funds within school. Funds will be moved from a relevant capitation account to cover the shortfall. We must remember this is pupil money and we have responsibility to ensure that we do not incur a deficit on their behalf generally across the school trips and visits. There are no other funds in school to cover for any losses on these accounts. All School Fund requests for cheques for payment should still be made on a cheque requisition form (BLUE) with accompanying documentation. **All payments are subject to cash flow limitations.** If you need to pay a large sum out of the account please check with the office in the first instance.

5. Budgets

It is recommended and sound financial practice for budget holders to plan expenditure of capitation and this should be within the first part of the financial year September to April leaving essential spend only towards the end of the financial year from May to July. The financial year is 1st September to 31st August although final orders need to be placed by 30th April and no other orders for that financial year will be placed after that without prior approval. This is in order for us to finalise the financial year. Orders placed at the end of the term in July for delivery in August will be charged to your new capitation budget. You will receive regular monthly printouts of your budgets please scrutinise these carefully.

6. Audit & Financial Compliance in school

Colman Whittaker & Roscow are the school's appointed accountants and external auditors. They will be a regular presence in school, termly for responsible officer visits and the main audit team will come for a week annually during October. Final Accounts are prepared following the audit and these are presented to Governors prior to 31st December and then lodged with the Companies House as per Company Law. An Academy Financial Handbook is in operation in school with all the school's financial policies and procedures included. This is available for anyone to view at any time. The school also operates within the Education Funding Skills Agency's (EFSA) Accounts Direction Guidance and our procedures as well as accounts are scrutinised annually by the external audit team. During the year (Government year-end in April) the EFSA require various official reports from schools called Whole Government Accounts and budget statements. These monitor the position of the school part way through the year. The EFSA are able to challenge the school and have done on numerous occasions on the way we set and utilise our budgets, our budgeting procedures, spending regimes, and planned surplus. The school may also at any time, be subject to a random external audit from the EFSA Assurance team.

You will know that as an Academy we are unable to go into deficit as this would put the school in a difficult position with regard to its future operation regardless of the school's excellent performance in other ways. **Therefore, measures will always be taken in order to ensure that we do not get into that position.**

7. External Funding

If you obtain any external funding please let the finance office know and they will track the income.

Essential regulations are:

- If you place an order for goods or services of any kind you are committing the school to expenditure therefore please ensure that funds are identified prior to placing the order.
- All orders for goods and services should be registered on an order form and submitted to the finance department to show that you have committed school to some expenditure and how much.
- All orders are subject to cash flow limitations.
- There are no other funds available in school to cover for shortfalls elsewhere. Keeping within budget is essential.
- If you are committing the school to any large expenditure please check with the business manager in the first instance for cash flow purposes.
- All invoices are now subject to VAT @ 20% BUT your accounts are net of VAT.

BUSINESS INTEGRITY

All Directors, Governors and staff with spending powers must declare any direct or indirect 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 each school within the Trust and a master copy held by the Clerk to Governors. This will be renewed annually and is open to public inspection.

The Trust will include the interest of other individuals in the register of interest and this will include close family members of individuals already on the register as appropriate and in accordance with the latest Academies Financial Handbook.

Relevant business interests of trustees and members will be published on the school's website each year. Consideration will be given to the publication of interest of close family members and each case will be decided upon its merit.

FINANCE COMMITTEE TERMS OF REFERENCE

1. MEMBERSHIP

The committee shall consist of a minimum of four Governors plus Headmaster with a majority of Foundation Governors. The Chair of the Governors will be an ex-officio member. The Chair and Vice Chair of the committee will be elected by the members of the committee.

2. QUORUM

A quorum shall be three Governors of whom the Headmaster/Accounting Officer must be one.

3. MEETINGS

The committee shall meet as necessary, but not less than once per term.

4. FUNCTION

- The Finance & Resources Committee is established to use delegated powers to authorise and monitor financial arrangements of school and to ensure the policies and procedures as detailed in the Accounts Direction and the Academy Financial Handbook are followed. To report to the Governing Body on matters of Building and Land, and advise the Headmaster on general matters relating to the school buildings and premises

5. TERMS OF REFERENCE

The Governing Body will delegate its financial powers to the Finance & Resources Committee each year after the annual budget plan has been approved, with the proviso that the Committee bears in mind the general aims and priorities of the school and in particular curricular or other targets for the year in question.

The following will be delegated:

1. Setting detail of the school budget plan, including a specified sum for staffing sum for staffing and appointments – a total which the Staffing Committee must take note and adhere to;
2. agreeing to virement of funds between different areas of the delegated budget;
3. approving expenditure beyond the powers delegated to the Headmaster/Accounting Officer;
4. monitoring the budget, receiving regular reports from the Headmaster and Business Manager and approving action when the actual budget shows variance from the agreed plan;
5. responsibility for all Academy bank accounts and to receive reports from the responsible officer;
6. to receive reports from the business manager at each meeting of the committee detailing the financial position and cash flow predictions and to report to the Governing Body. Reporting in line with the current edition of the Accounts Direction and Financial Handbook;
7. responsibility for the Appeal Fund, to be audited and summarised to the Governing Body at its summer term meeting;
8. to review the risks to internal financial control at the trust and must agree a programme of work that will address these risks, to inform the governance statement that accompanies the trust's annual accounts and, so far as is possible, provide assurance to the external auditors.

In addition, the committee will have six specific annual tasks relating to resources:

- a) to consider letting policies and changes with relevance to use of premises and advise the Governing Body on such matters;
- b) to monitor the state of the building, internally and externally, and the whole site, including monitoring works in progress;
- c) to present to the governors a planned programme for internal and external preventative maintenance;
- d) to draw up Building Development Plan to present to the Governing Body for approval; to recommend appropriate action, as funds become available;

- e) to consider matters of Health & Safety and make recommendations to the Governing Body;
- f) with the staffing and appointments committee power to approve variations in the teaching establishment of the school, including a specified sum for staffing and appointments. The Steering Committee will operate within these constraints.

6. REVIEW

The terms of reference will be reviewed annually by the Governing Body in the Autumn term.

STEERING COMMITTEE TERMS OF REFERENCE

1. MEMBERSHIP

The committee shall consist of a maximum Six Governors plus Headmaster. The Governors will be the Chair, Vice Chair and the Chairs of the Wellbeing Committee, Standards and Expectations Committee and the Finance and Resources Committee, Ethos Committee along with the Headmaster, with a majority of Foundation Governors. The Chair of the Governors will be the Chair of this committee; in the absence of the chair of the committee the vice Chairman will take this role. Non-voting members will be co-opted as required.

2. QUORUM

A quorum shall be three Governors of whom the Headmaster must be one and there must be a majority of Foundation Governors.

3. MEETINGS

The committee shall meet as necessary, but not less than once per term prior to the full Governing Body meeting. All data and reports to the steering committee must be submitted in a "timely fashion" in advance and only by "exception" would a report be tabled to the Steering Committee for consideration.

4. FUNCTION

- To identify key areas for governors to consider and key decisions that need to be made.
- To have a strategic and co-ordinating role for all committees.
- To set the Agenda for the Full Governing Body and to act on its behalf for matters of urgency
- To advise the Headmaster on general matters relating to the school.
- Monitor School performance and School Improvement.
- Ensure the school ethos is maintained

5. REVIEW

The terms of reference will be reviewed annually by the Governing Body in the Autumn term.

Overall purpose of the Finance Committee in relation to Audit

To guide and assist the Accounting Officer and Board of Directors in all matters concerning financial and risk management.

Internal control and risk management

1. To review the school's procedures for detecting fraud and whistleblowing and ensure that arrangements are in place by which staff may, in confidence, raise concerns about possible improprieties in matters of financial reporting, financial control or any other matters.
2. To review internal and external reports on the effectiveness of the systems for internal financial control, financial reporting and risk management.
3. To monitor the integrity of the school's internal financial control
4. To review the statement in the annual report and accounts on the school's internal controls and risk management framework
5. To assess the scope and effectiveness of the systems established by management to identify, assess, manage and monitor financial and non-financial risks

Internal audit/Responsible Officer

1. To review the reports of the Responsible Officer on the effectiveness of the financial procedures and controls and any corrective measures actioned.

External audit

2. To assess the independence and objectivity of the external auditors, taking into account relevant UK laws, regulations, professional requirements and relevant Ethical Standards for Auditors
3. Finance Committee to review on a three year basis, the appointment, in particular about the level of audit fee
4. Consideration of the audit plan, in advance of the field work
5. To review with the external auditors, the findings of their work, including, any major issues that arose during the course of the audit and have subsequently been resolved and those issues that have been left unresolved; key accounting and audit judgments; levels of errors identified during the audit.
6. To review and monitor the content of the external auditor's management letter, in order to assess whether it is based on a good understanding of the school's business and establish whether recommendations have been acted upon and, if not, the reasons why they have not been acted upon.

Purchasing

The Trust shall maintain a policy of best value for all purchases. All purchases should be made through the Trust's ordering system. The BM shall keep records of all purchases made including quotations received and accepted.

The policy of Best Value will be applied using the four principles:

- Challenging how a service or supply is provided and why it is required
- Comparing performance with other schools
- Consulting with relevant stakeholders
- Competing as a means of securing efficient and effective services and supplies.

Procurement & Tendering Policy

The minimum required numbers of tenders or quotations from appropriate contractors for a given estimated value of contract are:

- Above £1,000 and up to £2,500 two oral quotations;
- Above £2,500 (£5,000 for works) and up to £10,000, three written quotations;
- Above £10,000 and up to £40,000, three formal quotations to be submitted in writing by a specified date and time and based on a written specification and evaluation criteria;
- Above £40,000 and up to EU thresholds, four tenders;
- Over EU thresholds, five tenders.

The values are for single items or groups of items, which must not be disaggregated artificially.

The current sterling equivalents of EU thresholds (net of VAT) are Supply Services & Design £181,302 and £4,551,413 for larger contracts. The sterling equivalents are changed on 1 January of each even-dated year.

Above figures are updated @ 1/01/2018 Information note PPN 04/17 Dec 2017. For tenders expected to exceed EU thresholds, advertisements must also be placed in OJEU (the Official Journal of the European Union) and must follow EU procurement requirements with particular regard to be given to the timescale for such tenders.

Purchasing Procedures

All purchases with a value greater than £50,000 must be put out to formal tender. The following procedures must be followed in such circumstances:

1. A specification will be prepared and sent to at least three suppliers but advertised as widely as possible. It is anticipated that for any major building works of a value greater than £50,000 the services of an architect or facilitator would be engaged to deal with the handling of specifications and suitability to tender.
2. Where appropriate, the suppliers invited to tender should be drawn from an approved list **or** from those agreed with the architect. Otherwise, invitations to submit tenders will be advertised in local newspapers and trade journals if appropriate. The invitations to tender will include:
 - (a) an introduction/background to the project;
 - (b) the scope and objectives of the project;
 - (c) any technical requirements;
 - (d) implementation details for the project;
 - (e) the terms and conditions of the tender; and

- (f) the form and date of response to the academy, or in the case of building works, to the architect or quantity surveyor.
- 3. All replies to the school, should be addressed to the Business Manager in a plain sealed envelope marked 'Tender' to reach him/her by a specified date. All replies must be kept sealed until that date and passed to the Headteacher.
- 4. All tenders will be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening.
- 5. No contractor will be allowed to amend the tender after the time fixed for receipt.
- 6. The Business Manager will open a separate correspondence file for each tender which will contain copies of all correspondence or other relevant information.
- 7. For purchases up to £50,000, provided the expenditure is included in the budget, the decision as to which tender to accept will be taken by the Principal, in consultation with the Business Manager and the chair of Finance Committee.
- 8. For purchases exceeding £50,000, provided the expenditure has been budgeted for, a decision will be ratified by the Finance committee.
- 9. Where expenditure is not included in the budget or anticipated expenditure exceeds the budget allocation, the decision as to which tender to accept will be taken by the finance committee, in line with their terms of reference and then ratified by the full governing body; and
- 10. The reasons for accepting a particular tender must be documented, especially if it is decided to accept other than the lowest tender. All decisions must be reported to finance committee.

ACCEPTANCE OF TENDER

The following points will be considered when deciding which tender to accept:

- 1. The overall price and the individual items or services which make up that price.
- 2. Whether there are any 'hidden' costs; that is additional costs which the academy will have to incur to obtain a satisfactory product.
- 3. Whether there is scope for negotiation, while being fair to all tenderers.
- 4. The qualifications and experience of the supplier, including membership of professional associations.
- 5. Compliance with the technical requirements laid down by the school.
- 6. Whether it is possible to obtain certificates of quality.
- 7. The supplier's own quality control procedure; pre sales demonstrations, after sales service and, for building works, a six month defects period and insurance guarantees.
- 8. The financial status of the supplier.

9. References from other establishments.

10. Understanding & compliance with Health & safety, CDM regulations and Child Protection issues related to working on a school site

In the case of building works, where the tendering process is being carried out by the architect or quantity surveyor, they will be responsible for checking the documents of the lowest tender before making a recommendation to the academy.

Once a tender is accepted an order should be issued immediately to the supplier in the normal way.

All proposed building work must be notified to Blackburn Diocese and the RPA for insurance purposes.

The Schools' Funding Agreement should be considered when applying this policy

BACS Authorisation

The Academy will operate a BACS payment system. In summary:

- The school will maintain an up to date list of suppliers to be paid by BACS. Maintenance of the list will be restricted to the Business Manager and the Finance Manager. Both individuals will be responsible for ensuring the bank details have been checked and correctly loaded onto the Financial Management System (FMS6)
- The BACS Schedule must be signed, approved and dated by TWO cheque signatories (as per bank mandate).
- There must be a clear segregation of checks between preparing the payment details schedules and authorising payment. Finance manager prepares; business manager and one other authorises.
- BACS schedules and summary should be retained in accordance with the retention periods for financial records and filed appropriately.
- The Business Manager, Finance Manager and BACS approvers will ensure that any relevant documentation, card reader, bank card and passwords to access the account will be kept secure and confidential.

Authorisation of Academy funds is as follows:

Name	Designation	Create Orders	Authorise Orders Certify Cheques	Authorise payments	Admin at bank	Reconcile bank accounts
Richard Jones	Accounting officer		X	X		
Nicola Moran	Deputy head		X	X		
Paul Cuff	Head of Sixth form		X	X		
Sam Parkinson	Assistant head			X		
Sandra Collier	Assistant head			X		
Pamela Haralambos	Business Manager		X	X	X	X
Paula Caruana	Finance Manager		X		X	X
Joanne Nutter	Finance Assistant	X				
Governor Cheque signatories are:						

Frank Whitehead	Chair of Governors			X		
Peter Jones	Deputy Chair			X		
David Anderson	Chair Finance			X		

Business Charge Card (Procurement Card)

The school will hold business charge cards (also referred to as procurement cards) to facilitate the purchase of certain items where the supplier requires direct payment and is not able to provide an invoice on credit terms. It removes the need for members of staff to use their own cash or credit limits in these instances. The intention is that the business charge card is to be used as a last resort for transactions that fall outside the normal procurement process. The primary method remains purchase orders/invoicing and should be used in preference to card purchases wherever possible. Under no circumstances must cards be used for private purposes. The limit is currently set at: £2000.

Procedures

These procedures are designed to protect both the school and members of staff issued with cards.

- The Finance Manager will act as main representative and first point of contact for the bank card and the Business Manager will maintain a register of expenditure on the card for balancing purposes.
- The business charge card will be locked away securely in the safe by the Finance Manager when not in use. The limits on the card is £2,000.
- The card is issued to facilitate the purchase of goods/services. Cash withdrawals are not permitted.
- Where at all possible purchases should be made in accordance with the school's standard procurement procedures from existing suppliers who have pre-agreed terms and credit lines in place. This will limit the use of the business charge card.
- All shipments of goods and services must be for delivery to the school address. The receipt of goods will be authorised Reception staff as with standard purchase orders.
- Finance Manager is responsible for ensuring that an original VAT invoice/receipt is obtained in respect of any transaction and that this invoice/receipt is attached to the purchase requisition form. All paperwork must be passed to the Business Manager who will ensure a reconciliation with the monthly invoice.
- Business charge card transactions will be input to the financial management system on a monthly basis.
- Charge card invoices will be sent to the school for the attention of the Business Manager. The statements will be reconciled by the Business Manager and be signed off on a monthly basis. Any expenditure incurred in an unauthorised manner is to be reported to the chair of the Finance Committee.
- The business charge card balance will be paid in full by Direct Debit on a monthly basis.
- Should fraud or misuse be suspected, the bank should be informed immediately so that the appropriate action can be taken.
- A cardholder will be personally responsible for transactions they make using the card. If any member of staff authorised to use the card is found to have made any that are not in line with this policy then the school will be authorised to recover the cost of any such transactions and where reimbursement is not received, to make a salary deduction for the amount due.

In the event that a business charge card is lost or stolen, the cardholder must contact the issuing bank – details to be held in the Finance Office.

Amazon/EBay

The school maintains an account with both Amazon & EBay. Value for money can be obtained by using these online purchasing methods however, Staff are asked to consider when ordering from the internet and committing school funds even if you pay for it yourself and claim it back – is it safe? Is it really value for money? On occasions internet purchases can be false economy. The decision staff are asked to make as budget holders is if you still purchase from Amazon have you a sufficient saving to cover the 20% VAT reclaim loss that would normally be claimable via other providers e.g. YPO.

All payments for **Amazon/EBay** are made via the business charge card for Amazon and Paypal linked to the business charge card for security.

Staff are asked to abide by the following procedures for purchasing goods online using the eBay services in order to ensure Best Value is obtained at all times.

1. This account is only for use as a last resort when all other suppliers have been exhausted for the same product at the same value and quality.
2. The items purchased must be deemed suitable and necessary and only bought via **Amazon/EBay** because of Best Value rather than choice. The proviso being that any equipment or other items are complete with current test certificates and/or verified as being safe to use by students and staff according to our own H&S Policy.
3. Items purchased on **Amazon/EBay** must not be purchased from an **eBay** supplier with less than 99% scoring unless this has been authorised by the Headteacher/Business Manager. This will only be allowed in very rare circumstances. Usually less than this indicates bad service or poor quality goods.
4. All usual school financial procedures will still apply regarding budget allocation. Staff must ensure there are funds in their budget in order to purchase goods.
5. Staff associated with the use of **Amazon/EBay** on behalf of the school should be fully aware of their responsibilities as well as the consequences for any abuse of the procedures involved.
6. The final decision and authorisation for use of **Amazon/EBay** will be determined by the Headteacher or Business Manager.
7. Any member of staff who fails to comply with the correct financial procedures in school will be subject to the Staff Disciplinary Procedure.
8. No member of staff is permitted to use their own or other **Amazon/EBay** accounts to buy school property or procure items on behalf of the school.
9. Items for personal use will not be bought via the School **Amazon/EBay** account.

Procedures for Purchases

1. The purchase of any item for the school via **Amazon/EBay** will be subject to the current financial procedures in place for the school. It must also be established that there is not a better alternative route to purchase the item(s) in question, via school's normal suppliers.
2. Once an item has been identified, before authorisation, which must be obtained via the Headteacher or Business Manager, the Departmental Head must check the maximum bid amount.
3. Having obtained authorisation the normal purchase order process will take effect.
4. If the item is currently valued and subsequently purchased for a sum of £1000 or more it will need to be entered onto the Asset Register. Please advise the Finance Department so this can be done.
5. Payment for any purchases can only be made via the **Amazon/EBay** account arrangements as previously mentioned above. Where the purchase involves the participation in the **eBay** auction process, clear parameters must be agreed by the Headteacher or Business Manager beforehand. Once agreed these may not be exceeded without further authorisation.
6. Consideration must also be given to the full cost of obtaining the item(s) including postage, carriage and/or the collection where necessary via school transport and staff time involved. Any extra costs of this nature must be added to the full purchase order value. This may make a difference to the Best Value assessment of purchasing via **Amazon/EBay**.
7. EBay is not our preferred supplier therefore please ensure your items cannot be purchased elsewhere from an existing supplier prior to apply to purchase by **eBay**.
8. Please be sure that the value of the item is worth obtaining through eBay the perceived value can be lost because of the inability to reclaim the VAT. VAT invoices are not usually available through eBay suppliers.

CASH-HANDLING POLICY

We recognise the potential for a great deal of cash to be passing through the school and therefore we aim to make this as systematic as possible, ensuring accountability and the elimination of mislaid money.

Our Aims:

1. We aim to ensure all staff understands the reason for this policy and the procedures within it.
2. We aim to encourage all parents and those who come into contact with the school to use the procedures that we deem most appropriate for safer cash handling.
3. We aim to encourage our 'Friends of St Christopher's' to work within the same framework.
4. We seek to continue to further improve the systems and procedures we have in place.

Guidelines:

1. Cash handling will be kept to a minimum and whenever possible and practical, payments will be encouraged to be made via cheques and parent pay.
2. We request that parents send in any payments in a sealed envelope labelled with the child's name and purpose of the money address to the finance office or reception.
3. Cash received will be promptly counted and recorded by the finance manager and banked through the schools banking procedures.
4. Monies will be kept in a safe and secure place and paid into the bank accounts as soon as possible but as a minimum once a week.
5. Audit and insurance recommendations on safe limits and transit of money will be adhered to.
6. Banking will be carried out via G4S secure transfer as per service agreement.
7. A limit of £1000 only may be taken or picked up by one person to the bank. Amounts in excess of this will require two people or a careful management policy on how and where the banking takes place to ensure safety for the member of staff and security of the cash.
8. Cash may be collected for the following purposes:
School trips, Lettings, Donations, Non-uniform days, School meals, Sponsorship events, Fundraising, FOSSC events.

The following guidelines will be followed when handling cash:

1. All Cash must come direct to the cash office
2. All Cash must be counted in the cash office and out of general view
3. Cash will not be left unsecured in an unattended area or room
4. The School will use a fire proof safe to store large amounts of cash in individual labelled bags for each purpose and access to the safe room is restricted to agreed personnel.
5. Cash should come to the school office counted and a receipt will be given for that amount of money.
6. Should there be any discrepancy when counted by the Finance manager this will be reported to the payee and agreed prior to banking.

SCHEME OF DELEGATION and INTERNAL FINANCIAL REGULATIONS

- The purpose of the policy is to ensure that all those who spend public funds on behalf of the school are aware of the importance of obtaining best value for money.

Establishment of Budget Headings, Monitoring and Control Procedures and Exercise of Virement

1. Each year, on receipt of its budget share from the ESFA the Governing Body shall establish appropriate budget headings for the school as a whole under which the budget shall be controlled and determine the initial budget allocation to each heading. Any changes to budget allocations following notification by the YPLA of the previous year's surplus/deficit brought forward shall be determined by the Governing Body.
2. The Headteacher (Accounting Officer) may sub-divide the budget determined by the Governors on a departmental or other basis in order to facilitate day to day administration and control.

- 3 The Headteacher (Accounting Officer) shall be empowered to exercise virement between budget headings approved by the Governors of up to £3,000 (or 10% of the budget heading from which resources are being transferred, whichever is the lower) in total for any heading during the year. Any virement exercised shall be reported to the Governors at their next meeting. Virement in excess of this figure requires the prior approval of the Governing Body.
- 4 The Headteacher (Accounting Officer) shall establish suitable arrangements for the control and monitoring of expenditure against budget headings.
- 5 At every meeting of the Finance & Audit Committee, the Governors shall receive from the Headteacher (Accounting Officer):
 - A report on school expenditure compared with budget.
 - Reasons for any significant variances between actual and estimate expenditure to date shall be identified.
 - Reasons for significant overspendings or underspendings which cannot be covered by delegated powers of virement are likely to occur on any budget heading.
- 6 The Governing Body shall consider the appropriate level of reserves and balances at the school in line with the reporting requirement of the EFA i.e. General Annual Grant reporting in line with the Academy Financial Handbook.

Choice of Suppliers and Contractors

1. The Governing Body is responsible for ensuring that purchases and contracts entered into for the supply of goods and services comply with Standing Orders for Schools: in particular:
 - orders or contracts of up to £7,500 may be entered into without the need for competitive quotations or tenders, provided they represent value for money;
 - for contracts or purchases between £7,500 and £50,000 at least three written quotes are required;
 - contracts over £50,000 in value must be publicly advertised and tenders invited for each contract.
- 2 The Headteacher (Accounting Officer) shall maintain a record and copies of all quotes and tenders and these shall be reported to the Finance & Audit committee as appropriate and retained for audit inspection.
- 3 The Governors, The Headteacher (Accounting Officer) and also any member of staff who may have influence over purchasing decisions shall disclose any business interest they or their immediate family have in a Register of Business Interests maintained with the school. This shall be a standing item on all committee Agenda and Full Governing Body Agenda. The person concerned shall be excluded from any meeting whilst the contract or other matter which relates to their or their immediate family's business is being considered and voted upon.
- 4 For a contract where a payment is to be received by the school, the highest tender should be accepted, but where a payment is to be made by the school, the lowest tender should be accepted. Departure from these requirements may occur only with the prior approval of the Governing Body and the reasons for not complying with the conditions must be

recorded in the minutes of the meeting. The receipt of sponsorship must not be regarded as a valid reason for not complying with these conditions.

5. Best Value principles may allow a departure from the above requirements if the company can prove best value through prior knowledge and experience of the school however this should stand scrutiny and be recorded and reported to Committee and minuted accordingly.
6. The requirement for tenders or written quotations may be waived when a purchase is made under a contract arranged by Central Government via the County Council or Buying Solutions the Government's procurement service since arrangements have already been made for securing competition for such contracts.
7. The Headteacher (Accounting Officer) should ensure that the company tendering for the contract is viable and fit for purpose by use of credit checking agencies where required and relevant references or where the Governors have established an approved list of suppliers.
8. Building maintenance orders shall only be placed with contractors who have adequate insurance.
9. The Headteacher (Accounting Officer) shall maintain a record of all sponsorship received by the school, including the sponsor's name and details of cash/goods received, date of receipt and use made of cash/goods.

Local Bank Accounts

1. The Governors shall decide, after consultation with the Headteacher (Accounting Officer), who shall provide banking facilities to school.
2. Any decision to change the school's banking arrangements shall be made by Governors in consultation with the Headteacher (Accounting Officer), who shall be responsible for the final selection of the bank with which the account is to be placed.
3. The Headteacher shall be responsible for ensuring that adequate arrangements are made for the administration of the account in accordance with the policies in the Academy Financial Handbook.

Authority to incur Expenditure and Place Orders

1. The Headteacher (Accounting Officer) shall have delegated authority to incur expenditure on any goods and services or enter into any contracts related to the objectives of the school up to a value of (£10,000) provided that the expenditure can be met from within the appropriate approved budget heading and that no liability in excess of (£10,000) is incurred in any future year.
2. All orders for goods of value (£10,000) and above or with an annual commitment of more than that amount shall be subject to the prior approval of the Governing Body.
3. The Headteacher (Accounting Officer) is responsible for ensuring that there are secure arrangements for the authorisation of orders and the examination, verification, coding and certification of invoices (as per Academy Financial Handbook) including ensuring that:
 - the duties of authorisation of orders and the certification of accounts for payment are not performed by the same person, and whenever practicable the duties of ordering shall be performed by the more senior person.

- all orders shall be signed in his/her own name by the Headteacher (Accounting Officer) or by an officer authorised by the Headteacher (Accounting Officer). A record with specimen signatures shall be maintained of these authorised officers.
- all invoices shall be certified for payment by an officer authorised by the Headteacher (Accounting Officer). A record of specimen signature shall be maintained of the officers authorised to certify invoices.

Determination of Staffing Establishment

The Governing Body shall determine the staffing establishment for the school having regard to available financial resources.

Control of Assets

1. The Headteacher (Accounting Officer) shall ensure that adequate arrangements exist for the security of all buildings and the physical control of stores and equipment and for the maintenance of records and that an Asset Register be compiled and maintained and is in regular operation, having regard to any guidance or instructions included in the Academy Financial Handbook.
2. The Governing Body shall determine a policy for the control of assets and the write-off of surplus equipment.

Use of School Premises

1. The Governing Body shall determine a Lettings Policy for the school.
2. Where the school has discretion relating to charges for use of school premises, these charges shall be determined by the Governing Body and shall be reviewed on an annual basis to ensure that overall there is no net cost to the school's budget share.

Unofficial School Funds

1. Monies relating to unofficial school funds shall be held in a separate bank account identified with the name of the school and for which the signatures of at least two named persons shall be required to effect withdrawal from the account. The signatories to the account shall be appointed by the Headteacher (Accounting Officer).
2. The Headteacher (Accounting Officer) shall inform the Governing Body at the end of each school year of the voluntary funds which are in existence or have existed during the year, indicating the general purpose of each fund.
3. The Headteacher (Accounting Officer) will ensure that the summary of the accounts of each voluntary fund will be included in the general audit of the school and audited in accordance with all school accounts by the auditor appointed by the Governing Body.
4. The Headteacher (Accounting Officer) shall submit copies of accounts along with whole school accounts as per the Academy Financial Handbook on an annual basis.

Consideration of Audit Reports

1. Any audit report in relation to the school produced by the appointed Auditors, Colman, Whittaker & Roscoe shall be considered by the Governing Body. All responsible officer reports will first go to the Finance & Audit Committee for their perusal.
2. The Governing Body shall approve any action plan arising from the audit and monitor implementation of that plan to ensure that all agreed action has been taken. This will be delegated to the Finance & Audit Committee where appropriate.

Income

1. The Governing Body shall determine a charging policy for the supply of any goods and services.
2. The Headteacher (Accounting Officer) shall ensure that all income due to the school is accounted for in accordance with the school's charging policy.
3. Bad debts up to the value of (£50) may be written off by the Headteacher without the prior approval of the Governing Body or nominated Committee. The Headteacher must report all such write-offs to the next meeting of the Governing Body or Finance & Audit Committee.
4. For bad debts in excess of (£50), the prior approval to write off must be obtained from the Governing Body, or Finance & Audit Committee.

BUDGETARY PLANNING & CONTROL

Budget planning

The budget is separated into distinct and manageable categories. Budget holders will be allocated a budget for day-to-day management for their area of responsibility. It is the budget holder's responsibility to ensure the principles of best value are adhered to, and that there is financial probity in the exercise of that duty. Budget holders must monitor their budgets to ensure they do not overspend. For curriculum areas, separate information will be issued to budget holders documenting the process to be followed.

Budget control and monitoring

Budget holders retain responsibility to their line managers and Senior Manager in charge for routine control and monitoring of their budget expenditure. The BM investigates variations to predicted expenditure and if significant, the Senior Manager is informed.

Review of budget

This process of budget review is continuous and close watch will be kept over actuals against predicted expenditure. Detailed records of historical expenditure and any corrective action taken will be of great value in future planning. These reports and in particular the action taken on variances, are regularly reviewed by the Accounting Officer and any further action taken must be clearly documented.

Financial responsibility

The Finance Committee will meet on a termly basis to review expenditure.

Conclusion

A realistic and achievable budget is fundamental to financial planning. Budget planning and control requires decentralisation of responsibility, therefore budget holders responsible for expenditure with definable manageable areas help the BM produce a consolidated budget. The budget needs consideration by the Finance Committee, Accounting Officer and Senior Managers in charge before going to the Finance Committee and a suggested time scale for budget progression is included in the financial calendar. The Finance Committee has delegated authority from the Full Governing Body to exercise control and advice over financial affairs.

INVESTMENT POLICY

The purpose of the policy is to consider the management of the Academy funds bearing in mind the responsibilities that come with the receipt of central government funding.

- To regularly monitor cash flow and current account balances to ensure immediate financial commitments can be met (payroll and payments runs) and that the current account has adequate balances to meet forthcoming commitments.
- To attempts to maintain a working balance of a minimum of £100,000 to respond to unexpected financial demands.
- To ensure schools' accounts are not overdrawn.
- To keep the automatic transfer facility for current accounts in operation to maximise interest in deposit accounts bearing higher interest rate.
- To review periodically and at least annually interest rates and compare with other investment opportunities.

INTERNAL FINANCIAL REGULATIONS - Payroll

Personnel (HR) and Payroll Procedures:

The main elements of the HR & payroll system are the administration of :

- Staff appointments;
- staff terminations;
- medical screening/equal opportunities
- safeguarding register/CRB
- payroll administration
- payments administration
- collector of PAYE; NI; Superannuation; court order; salary sacrifice scheme i.e. Kiddivouchers; union subscriptions

Personnel Administration i.e. Staff Appointments & Terminations

The Human Resources Officer (HRO) in school maintains personnel files for all members of staff which include contracts of employment and copies of appointment letters.

All personnel appointments are notified in writing and signed by the Headteacher. Any amendments to an employee's terms and condition i.e. change of post or increase in hours etc. will be confirmed in writing and signed by the Headteacher

Medical screening/Equal Opportunities

These are required documents that every member of staff will complete at appointment and a record will need to be kept separately. The criteria for triggering a pre-employment medical will should only be included when appropriate to the task and working environment and generally a health assessment by questionnaire will suffice.

The equal opportunity questionnaire should also be kept for census requests as required and an example of the existing questionnaire is attached at Annex D.

Payroll Administration

At the point of appointment the HRO will instruct the PO (Payroll Officer) to action the payment of correct salary, deductions and plussages as agreed at appointment. The same procedures will be followed for terminations.

Amendments to Payroll

All amendment to payroll will be put in writing to create a suitable and robust audit trail. The same person who instructs a payment to be made will not make that payment change on Sage payroll system. The systems operate with different log in and therefore an audit trail of changes can be obtained by auditor if required.

Collection of Taxes and other deductions

The school is now an agent of the HMRC and will collect taxes as instructed by the HMRC office. These changes are relayed to school via the website and take effect automatically through the Sage system. Any manual change of tax code must be supported by a letter of confirmation from the Tax office to school or directly to the employee and a copy of this is filed for audit purposes.

Other deductions are made on behalf of Kiddivouchers and court charges etc. and these are sent directly by cheque and BACs transfer (whichever is appropriate) and therefore shown through the accounting system as a payment. The School can recoup £1 per transaction for court payments.

Payments - The Payroll Run

Pay day is the last day of every month unless this is a weekend or bank holiday in which case the also working day before is used. Payments are made via Sage Payroll 50 direct to Lloyds TSB Bank by BACs Transfer. Separation of duties mean that the payroll officer sends this to the banking system via E-Banking set up on the Payroll package. The business manager checks and prepares the batch for sending via the Online Banking system. At this point two senior authorisers are required, currently Steve Green, Deputy Head and Peter Crewe, who separately authorize the batch to be sent to employee bank accounts.

Payroll Reconciliation:

When Payroll has run the reconciliations start and full print outs are made available and the PO then prints out a series of monthly reports for:

- Bank reconciliation

- Budget reconciliation
- Gross to net payments for audit purposes
- Departmental costing report for budget purposes

Record for Payments required for:

- HMRC/PAYE/Student Loans
- Teachers Pension
- Local Government Pension Scheme
- Court Orders
- Kiddivouchers and other salary sacrifice schemes

Pay slips are provided monthly and an email is available for immediate payroll enquiries:

businessmanager@st-christophers.org

A reconciliation of payroll paid and payroll charged will be completed monthly and signed by the Business Manager. The school business manager selects five employees at random each month and check the calculation of gross to net pay to ensure that the payroll system is operating correctly.

Accounting system:

After the payroll has been processed Finance 6 will be updated. Postings will be made from reports of departmental costings to the individual staffing cost centers and payments will be made to the relevant bodies i.e:

- HMRC
- Teachers Pensions
- Local Government Pension Scheme
- Kiddivouchers
- Cycle Scheme
- Court Orders
- Insurance and loan repayments
- Unions
- Other

The School Business Manager will review the payroll control account each month to ensure the payroll reconciliation is correct and that the individual cost centers have been correctly updated and to identify any imbalances. On an annual basis the School Business Manager must check that for each member of staff the gross pay per the payroll system agrees to the contract of employment held on the personnel files in the HRO office.

Confidentiality and security off information and data:

The staff involved are senior administrative staff who have been trained and understand the confidentiality nature of their role.

The following procedures have been put in place to maintain confidentiality and security.

All documents relevant to personnel and payroll relating to an individual will be kept in a locked cabinet. Any individuals documents being in the action of being processed will remain confidential at the time of administration and will never be left unattended.

Payroll back up data will be kept in a fire proof cabinet and relevant files and report for audit purposes will also be locked in a fire proof cabinet in a secure office.

WHISTLEBLOWING POLICY

Introduction

- 1 Employees are often the first to realise that there may be something seriously wrong within the school. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues, the school or to the council. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 2 The Governing Body and the school are committed to the highest possible standards of openness, probity and accountability. In line with that commitment we expect employees, and others that we deal with, who have serious concerns about any aspect of the school or the Council's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.
- 3 Under this Whistleblowing Policy you can raise such concerns without fear of victimisation, subsequent discrimination or disadvantage. The Policy is intended to encourage and enable employees to raise serious concerns within the school or the council rather than overlooking a problem or 'blowing the whistle' outside.
- 4 The policy applies to all employees and applies equally to those designated as casual, temporary, agency, authorised volunteers/work experience, governors. It also applies to those contractors working for the school or on the premises e.g. agency staff, builders, drivers, and covers suppliers and those providing services under a contract with the school in their own premises.
- 5 These procedures are in addition to the schools/council's complaints procedures and other statutory reporting procedures. Service users should be made aware of the existence of these procedures.
- 6 This policy has been discussed with the recognised trade unions/professional associations and the Diocesan Authorities and has their support.

Aims and scope of this policy

This policy aims to:

- 1 encourage you to feel confident in raising serious concerns and to question and act upon concerns about practice;
- 2 provide avenues for you to raise those concerns and receive feedback on any action taken;
- 3 ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied; and
- 4 reassure you that you will be protected from possible reprisals or victimisation if you have a reasonable belief that you have made any disclosure which is in the public interest.
- 5 There are existing procedures in place to enable you to lodge a grievance or complaint relating to your own employment. The Whistleblowing Policy is intended to cover major concerns that fall outside the scope of other procedures.

These include:

- conduct which is an offence or a breach of law;
- failure to comply with a legal obligation;
- disclosures related to miscarriages of justice;
- health and safety risks, including risks to the public/pupils as well as other employees;
- damage to the environment;
- the unauthorised use of public funds;
- possible fraud and corruption;
- sexual or physical abuse of pupils where referral under Safeguarding procedures is not appropriate;
- other unethical conduct; and
- actions which are unprofessional or inappropriate

Note: There is a requirement for an Academy for the Governing Body to notify the Secretary of State immediately of all (suspected) financial or accounting irregularities. This requirement is not superseded by this Whistleblowing Policy and the Governing Body will need to act accordingly if a financial issue is raised.

6. Thus, any serious concerns that you have about any aspect of service provision or the conduct of school staff, governors, officers/members of the Council or others acting on behalf of the school and the School can be reported under the Whistleblowing Policy. This may be about something that:

- makes you feel uncomfortable in terms of known standards, your experience or the standards you believe the governors and the council subscribe to;
- is against the council's Standing Orders and policies;
- falls below established standards of practice; or
- amounts to improper conduct.

7. This policy does not replace the school or the School's complaints procedures.

Key principles

- 1 It is recognised that the decision to report a concern can be a difficult one to make. If what you are saying is true, you should have nothing to fear because you will be doing your duty to your employer and to those for whom you are providing a service.
- 2 The Governing Body will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect you when you raise a concern which is in the public interest.
- 3 Investigations into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy proceedings that are already taking place.

Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. At the appropriate time, however, anyone making a disclosure under this Policy may need to provide evidence as a witness, and in these cases, it may not always be possible for you to remain anonymous.

Anonymous allegations

- 1 This policy encourages you to put your name to your allegation whenever possible.
- 2 Concerns expressed anonymously may be less powerful but will be considered at the discretion of the school. In exercising such discretion, the following factors may need to be taken into account:
 - the seriousness of the issues raised;
 - the credibility of the concern; and
 - the likelihood of confirming the allegation from attributable sources.

Untrue allegations

If you make an allegation which you believe is in the public interest but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against you.

How to raise a concern

- 1 In raising a concern employees should provide the following information:
 - the background and history of the concern (giving relevant dates);
 - the reason why you are particularly concerned about the situation;
 - the name(s) of any colleagues/ employees who you consider are directly involved; and
 - the name(s) of any colleagues/ employees who you believe may be able to help provide further information.
- 2 Employees should normally raise concerns with a designated senior member of staff e.g. Headteacher/Chair of Governors. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if you believe that senior management of the school is involved you may wish to approach a Governor. If you believe staff in school generally are involved, you should approach a senior member of staff or the Clerk to the Governing Body or in the case of a financial issue, either the Clerk, Company Secretary or the school's auditors, Colman, Whittaker & Roscow.
- 3 Staff in Church Schools may wish to approach a Diocesan Authority Officer. If it is believed that officers of the Diocesan/Church Authorities are involved an approach might be made directly to the Bishop.
- 4 Concerns may be raised verbally, in writing, or by using the whistleblowing complaints email address (WhistleblowingComplaints@st-christophers.org). Calls to the Whistleblowing Line can be made to the Company Secretary's direct line on 01254 355213.
- 5 Concerns can also be made in writing and correspondence should be sent to the Clerk to Governing Body or Company Secretary, St Christopher's CE High School Queens Road West, Accrington, Lancashire, BB5 4AY.

- 6 Auditors:
 CWR Chartered Accountants
 20 Mannin Way,
 Lancaster Business Park,
 Caton Road,
 Lancaster,
 LA1 3SW
7 01524 67371
- 8 Alternatively you may contact a representative of the Schools Human Resources Consultancy Team at County Hall, Lancashire County Council, Preston, PR1 0LD. :
 ○ Jeanette Whitham, Head of Schools HR Team - 01772 530436
 ○ Claire Neville, Principal HR Manager - 01772 530435
 (Districts 6, 11 - Preston and Hyndburn)
- 9 The earlier you express the concern the easier it is for action to be taken.
- 10 Although you are not expected to prove beyond doubt the truth of an allegation, you will need to demonstrate to the person contacted that there are reasonable grounds for your concern.
- 11 You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter as a collective concern if there are two (or more) of you who have had the same experience or concerns.
- 12 If you believe that you have to take the matter externally, possible contacts are listed at Section 10 of this policy.

How the Governing Body will respond

- 1 The Governing Body will provide a response to your concerns. If you confirm your wish to raise the concerns formally under this policy, a responsible person will be designated by the school management, where appropriate, to co-ordinate the response to the concerns you have raised. The responsible person will respond to you in accordance with Paragraph 8.5 below and where the responsible person is outside the management of the school, s/he will notify the Headteacher for registration, monitoring and annual reporting purposes.
- 2 Where appropriate, the matters raised may:-

 • be investigated by school/council management, internal audit, or through the disciplinary procedure;
 • be referred to the police;
 • be referred to the external auditor; or form the subject of an independent inquiry.
- 3 In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Such testing out of your concerns is not the same as either accepting or rejecting them. The overriding principle which school management/the council will have in mind is the public interest.
- 4 Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.
- 5 Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.















- 6 Within ten working days of a concern being raised, the responsible person will write to you to:
 - acknowledge that the concern has been received;
 - indicate how it is proposed to deal with the matter;
 - provide an estimate of how long it will take to provide a final response;
 - inform you whether any initial enquiries have been made;
 - supply you with information on staff support mechanisms (where appropriate), and inform you whether further investigations will take place and if not, why not.
- 7 The amount of contact between those considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary further information will be sought from you.
- 8 Where any meeting is arranged under this Policy, away from school premises if you so wish, you can be accompanied by a Trade Union or Professional Association representative or work colleague.
- 9 The Governing Body will take steps to minimise any difficulties which you may experience as a result of raising a concern. For example, if you are required to give evidence in criminal or disciplinary proceedings, arrangements will be made for you to receive appropriate advice about the procedure.
- 10 It is accepted that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, you will be informed of the outcome of any investigation.

The responsible officer

- 1 The Headteacher has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally within the school, and should maintain a record of concerns raised and the outcome to report as necessary to the Governing Body.
- 2 The Chair of Governors has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally outside the management of the school and will maintain appropriate records of concerns raised and report as necessary to the Governing Body.

How the matter can be taken further

- 1 This policy is intended to provide you with an avenue within the School to raise concerns. The Governing Body hopes you will be satisfied with any action taken. If you are not, and if you feel it is right to take the matter outside the School, you may wish to contact your Trade Union/Professional Association or one of the following possible contact points over the page.
- 2 If you do take the matter outside the School, you should ensure that you do not disclose confidential information that falls outside the scope of the complaint. You should check with the relevant contact point about that.

Public Concern at Work	 Public Concern at Work 3 rd Floor Bank Chambers 6-10 Borough High Street London SE1 9QQ  020 7404 6609
The Audit Commission	 The Audit Commission 1 st Floor, Millbank Tower, London SW1P 4HQ  0303 444 8330
Lancashire Constabulary	 Lancashire Constabulary Headquarters Saunders Lane Hutton Preston PR4 5SB  0845 1253545/01772 614444
HM Customs and Excise	 HM Revenue and Customs Freepost NAT22785 Cardiff CF14 5GX  0800 595 000
The Information Commissioner	 The Office of the Information Commissioner Wycliffe House, Water Lane Wilmslow Cheshire SK9 5AF  0303 123 1113
The Environment Agency	 National Customer Contact Centre PO Box 544 Rotherham S60 1BY  0800 807060
Health and Safety Executive	 Redgrave Court Merton Road Bootle Merseyside L20 7HS  0845 300 9923

Fraud Policy and Procedure

Aims & Objectives

The School aims to be an honest and ethical institution. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts School business. This document sets out the School's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the Academy's objectives are:-

- to create systems which prevent and deter fraudulent activity, encourage its prevention and promote its detection and reporting
- to identify and document its response to cases of fraud and corrupt practice.

In order to achieve these objectives, the School has taken the following steps:

1. The publication of a formal Code of Conduct statement of expectations on standards of **personal conduct**, propriety and accountability;
2. The establishment of adequate and effective **systems of internal financial and management control** (and a clear requirement to comply with them), a Finance & Audit Committee and an independent Responsible Officer with an ongoing responsibility to review and report on these systems;
3. The development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within the School such as the **Whistleblowing Policy** which sets out the School's policies and procedures to be invoked following the reporting of possible fraud or the discovery of actual fraud.

Personal Conduct

The Academy aims to promote an organisational culture which encourages the prevention of fraud by raising awareness of the need for high standards of personal conduct. To help ensure that all employees are fully aware of the School's expectations regarding standards of personal conduct, appropriate guidance is provided by the following key statements:

- These regulations are binding on all governors, members of staff, pupils and constituent parts of the School. Refusal to observe them will be grounds for disciplinary action.
- In disbursing and accounting for all funds, the School must demonstrate that it is adopting high standards of financial probity. Implicit within this regime is the requirement that governors and employees of the School must at all times conduct financial affairs in an ethical manner.
- All members of staff and members of School committees are responsible for disclosing any personal, financial or beneficial interest in any transaction with respect to the School or related companies.
- Any person who is responsible for placing an order with a supplier (whether a contractor or not) with whom he has a personal interest must disclose this interest to the Business Manager.
- Governors or employees of the School shall never use their office or employment for personal gain and must at all times act in good faith with regard to the School's interests.
- Heads of Department/Budget Holders are expected to adhere to the Financial Regulations at all times and to use their best efforts to prevent misuse or misappropriation of funds and other Academy property.

Taken together, these represent a statement of the framework within which Governors and employees are expected to conduct themselves.

Systems of Internal Control

The next line of defence against fraud is the establishment of operational systems which incorporate adequate and effective internal controls designed to minimise the incidence of fraud, limit its impact and ensure its prompt detection. These controls include high level management controls such as budgetary control (designed to identify fraud which results in shortfalls in income or overspendings against expenditure) and organisational controls such as separation of duties, internal checks and staff supervision. Recruitment & selection procedures are also a key part of setting the culture and deterring fraud. This includes seeking to reduce the risk of employing dishonest staff by checking information supplied by employees, references obtained during the course of the recruitment process and DBS checks.

The general framework of responsibilities for financial management and the policies relating to the broad control and management of the Academy are documented in the Financial Regulations. The Financial Regulations are issued and updated by the Business Manager following approval by the Finance & Audit Committee on behalf of the Governing Body. They are binding on all governors, members of staff, pupils and constituent parts of the Academy. The Business Manager has also issued departmental financial guidelines which set out the expected controls which should operate within departments.

The School has established a Finance & Audit Committee and appointed an independent Responsible Officer to provide advice in respect of control matters and to conduct a termly programme of reviews of the adequacy and effectiveness of the systems which have been put in place (including those intended to minimise the potential exposure to fraud and corruption).

Fraud Response

The **Whistleblowing Policy** sets out the School's policy and procedure for ensuring that all allegations and reports of fraud or dishonesty are properly followed-up, are considered in a consistent and fair manner and that prompt and effective action is taken to:

- minimise the risk of any subsequent losses;
- reduce any adverse operational effects;
- improve the likelihood and scale of recoveries;
- demonstrate that the School retains control of its affairs in a crisis; and
- make a clear statement to employees and others that it is not a soft target for attempted fraud.

The plan includes a statement of general policy and specific steps to be taken to reduce the following risks:

- inadequate communication so that action is late or inappropriate;
- lack of leadership and control so that investigators are not properly directed and waste time and effort;
- failure to react fast enough so that further losses are incurred or the evidence required for successful recovery or prosecution is lost;
- adverse publicity which could affect confidence in the School; and
- creation of an environment which, because it is perceived as being ill-prepared, increases the risk of fraud.

RESERVES POLICY

The purpose of the policy is to consider the maintenance of a minimum working reserve in order to minimise any financial risks facing the school, such as delays between spending and receipt of grants or unexpected emergencies.

- To regularly review the nature of income and expenditure streams and the need to match income with commitments.
- To maintain the appropriate level of free reserves currently approved governors to be approximately £100,000.
- To consider the set aside of funds for significant projects that cannot be met by future income alone.

Any change in policy requires the approval of the Finance Committee.

Fixed Asset Register

The Fixed Asset Register consists of a list of items (or specific group of items purchased within the accounting period) valued over £2,000 that is considered to have a life longer than the financial year in which they were purchased.

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.

Fixed Assets are categorised as follows:

- a. Land and Buildings
- b. Plant and Machinery
- c. Furniture and Equipment
- d. Computer Equipment and Software
- e. Assets under construction

Assets excluded from the Fixed Asset Register are current assets and stock. Current assets include cash and bank balances which are controlled through reconciliation to control accounts on a regular basis.

The appropriate accounting transactions will be processed for all capitalised assets and recorded on the Fixed Asset Register. Transactions will be recorded within the Fixed Asset Fund account in addition to the transaction to the Balance Sheet.

All disposals of assets are recorded in the Fixed Asset Register and the appropriate transactions recorded.

Depreciation Policy

Capitalisation of Expenditure

- 1 The Academy's treatment of expenditure on fixed assets varies according to the category of the assets and their expected useful economic lives.
- 2 Assets inherited on establishment of the Academy are assumed to be fully depreciated and are not included in the accounts.
- 3 Tangible fixed assets acquired since the Academy was established are included in the accounts at cost.
- 4 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 lives. The related grants are credited to the restricted fixed asset fund (in the Statement of Financial Activities and carried forward in the balance sheet) and the depreciation on the appropriate assets is charged to this fund such that the remaining carrying value of the grants at each year-end is represented by the net book value of the funded assets.
- 5 Assets under construction are accounted for at cost based on architects' certificates and other direct costs, incurred to 31 August. They are not depreciated until they are brought into use.
- 6 The asset register will include the source of funds for all assets.
- 7 All fixed assets given to the Academy are recorded in the accounts as income in the period in which the fixed asset was given to the Academy. The value placed on gifts in kind should be either a reasonable estimate of their gross value to the Academy or the amount actually realized. The key test is what the Academy would have been prepared to pay to purchase the asset
- 8 A review for impairment is carried out if events or changes in circumstances indicate that the carrying amount of any fixed asset may not be recoverable.
- 9 Individual items costing less than £1,000 are not capitalised

Depreciation

Depreciation is provided evenly on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used are:

- | | |
|-----------------------------------|-------------------------------|
| • Land and Buildings | No Depreciation |
| • Long Leasehold Property | Over the remaining lease term |
| • Buildings refurbishments | 10 Years |
| • Furniture and equipment | 8 Years |
| • Motor Vehicles | 4 Years |
| • Computer Equipment and software | 3 Years |

DISPOSAL OF ASSETS POLICY

The Governors recognise that the following are valuable assets of the school:

- (a) Staff; (b) Land; (c) Buildings

For the purpose of this policy, 'assets' shall be fittings, furniture, equipment, apparatus, books and other materials originally purchased for the purpose of running the school and having an original individual value of £200 or more.

It shall be the responsibility of the appropriate Head of Department or budget holder to identify any such assets, which are surplus to requirements.

The Head of Department or budget holder shall identify surplus assets to the Business Manager who upon endorsing the identification shall recommend disposal as appropriate.

An asset with a carrying amount (cost less accumulated depreciation) above £1,000 must be approved by the Finance Committee. Where possible surplus assets shall be sold in a safe and environmentally friendly manner, the best possible price being sought, and the destination of surplus assets shall be noted in the assets register.

In the case of all disposals, there must be evidence that the Trust obtained value for money in the sale or scrapping of the equipment. If computer equipment is disposed of, licences for software programmes must be legally transferred to the new owner. Pecuniary interests must also be considered at all times.

The requirements of the academies' funding agreement with the Secretary of State will be adhered to when considering the disposal of a capital item.

Funds obtained by the sale of surplus assets shall be identified in the relevant accounts and accessible for audit.

CHARGING & REMISSIONS POLICY - Charging and Remissions Policy for Pupils

Introduction

In accordance with Section 33 of the Schools Funding Agreement, the Academy Trust is required to determine the charging and remissions policies required to address Section 457 of the Education Act 1996 and for these to be approved by the Secretary of State for Education.

The Governing Body recognises the valuable contribution that the wide range of activities including clubs, trips, and residential experiences can make towards a pupils' personal and social education.

The Governing Body aims to promote and provide such activities both as part of a broad and balanced curriculum for the pupils of the Academy and as additional optional activities.

1 Charges

The Governing Body reserves the right to make a charge in the following circumstances for activities organised by the Academy.

1.1 School Journeys in School Hours

The board and lodging element of residential activities deemed to take place within Academy hours for the following activities:-

- a) Trips and visits organised by the school

1.2 Activities outside Academy Hours

The full cost to each pupil of activities deemed to be optional extras taking place outside school hours for the following activities:-

- a) Visits to performances including theatre, dance, music, drama:
- b) Visits abroad including residential activities such as French/German exchanges and during trips, day visits;
- c) Residential activities including camping;
- d) Visits to sporting activities such as professional football matches;
- e) Entrance to activities organised by PTA or the school such as quiz evenings, dances, concerts, drama productions, clubs, leisure activities.

1.3 Music Tuition

The cost to the pupil for providing instrumental tuition:-

Current legislation allows pupils to be charged for instrumental music tuition. A charge may not be levied where the tuition is provided as part of a recognised external examination course within the school's curriculum.

1.4 Materials & Equipment

The cost of purchase or hire of instruments, materials, equipment or clothing (or the provision of them by parents) for the following activities:-

- a) Specialist clothing for sports activities (see uniform list);
- b) Optional protective clothing for, e.g., CDT, Food Technology, (aprons).
- c) Specialist materials required by pupils e.g. Art (Art Pack), technology (wood or other materials)

The Governing Body may charge for materials or require them to be provided if parents have indicated in advance that they wish to own any finished product produced in Academy.

1.5 Examination Fees (secondary education only)

- a) Where a pupil has not been prepared for a public examination by the school or where the Academy has provided no further preparation for a re-sit, the Governing Body may make a charge for the cost of entering the pupil for the examination if previously agreed by the parents.
- b) If a pupil fails without good reason to complete the examination requirements for a public examination for which the Academy has paid (or is liable to pay), an entry fee then the Governing Body may recover the fee from the parent.
- c) Instrumental graded examinations are to be paid by parents.

1.6 General

- a) The cost of repairing damage and replacing equipment (lost, defaced or damaged) remains the responsibility of the parents when this damage or loss is the result of their child's behaviour or negligence.
- b) The Governing Body may from time to time amend the categories of activity which a charge may be made.
- c) Nothing in this policy precludes the Governing Body from inviting parents to make a voluntary contribution towards the cost of providing education for pupils.

2 Remissions

2.1 The Governing Body will remit in full the cost of board and lodgings for any residential activity that it organises for the pupil if the activity is deemed to take place within the school hours or where it forms part of the syllabus for a prescribed public examination or the National Curriculum.

2.2 Charges will not be made where a pupil is in receipt of (or registered for) Pupil Premium. The nationally agreed criteria for which the family is in receipt of:-

- Income Support.
- Income based Job Seeker's Allowance.
- Income related Employment and Support Allowance.
- Guarantee element of State Pension Credit.
- Child Tax Credit as long as the individual is not in receipt of Working Tax Credit.
- If supported by Part IV of the Immigration and Asylum Act 1999.
- Working Tax Credit during the four-week period immediately after employment finishes or after starting work less than 16 hours per week.
- Incapacity Benefit or Widowed Parent's Allowance.
- Other exceptional circumstances not falling within the criteria above.

In other circumstances, there may be cases of family hardship which make it difficult for pupils to take part in particular activities for which a charge is made. When arranging a chargeable activity the Governing Body will invite parents to apply in confidence for the remission of charges in part or in full. Authorisation of the remission will be made by Headteacher in consultation with Chair of Governors.

Voluntary contributions

The Trust will seek voluntary contributions for any activity in order to benefit the Trust or support a Trust activity whether during or outside school hours, residential or non-residential and including inviting parents to pay for materials or ingredients where they wish to own the finished product. However all requests for voluntary contributions will emphasise their voluntary nature and the fact that pupils of parents who do not make such contributions will be treated no differently from those who have contributed. Such contributions will be genuinely voluntary. There is no limit to the level of voluntary contributions which parents or others can make to school activities, nor is there any restriction placed on the use which can be made of such contributions, provided they are used for the purpose specified in the request for them. They could, for example, be used to subsidise pupils from low-income families, or the cost of travel for accompanying teachers.

The Law says that:

- If the activity cannot be funded without voluntary contributions the parents will be notified of this from the outset.
- No child will be excluded from an activity because the parents are unable to pay.
- If insufficient contributions are raised the trip or activity may have to be cancelled.
- If a parent is unwilling or unable to pay their child will be given an equal chance to go on the visit.

Music Tuition

The main exception to the principle of free education, which the law allows is that a charge may be made in respect of individual tuition in playing any musical instrument, even if such tuition takes place during school hours. Parental agreement must be obtained before a pupil is given that tuition. In some cases, the school can meet the cost of individual music tuition, in part or in full where hardship exists. Application for support will be made on a discretionary basis, supported by documentary evidence (see criteria in financial support).

Activities run by a Third Party

The Act permits an organisation other than the governing body to levy a charge directly on parents for activities organised in school hours by a non-school organisation. The school will not be involved in collection of charges on behalf of the third party organisation.

Where pupils are granted leave of absence to attend these activities it would be for parents and any staff members similarly released to satisfy themselves about the adequacy of the arrangements made by the third party to secure the safety and welfare of the children.

Charging Policy

a) If a charge is made for each pupil it should not exceed the actual cost. If further funds are needed for additional costs, this must be by voluntary contributions or general fund raising. In some cases, the school can meet the cost of the charge, in part or in full where hardship exists. Application for support will be made on a discretionary basis, supported by relevant documentary evidence (see criteria in financial support).

b) The permitted charge may include an allowance for the costs of teachers from the school who supervise the activity and resources to run the activity.

'Optional extra' Activities

'Optional extra' activities are those which take place wholly or mainly outside school hours, but which are not provided as part of the syllabus for a prescribed public examination and are not

required in order to fulfil statutory duties relating to the national curriculum or to religious education.

Participation will be on the basis of parental choice and a willingness to meet such charges as are made. Any charge made in respect of individual pupils may include an appropriate element for the following: a pupil's travel costs; a pupil's board and lodging; materials, books, instruments and other equipment; non-teaching staff costs; entrance fees to museums, theatres etc.; insurance costs.

It should be noted that any charge for an 'optional extra' activity, as distinct from a request for a voluntary contribution, should not exceed the actual cost of providing that activity, divided equally by the number of pupils willing to participate. It may not, therefore, include an element of subsidy for any other pupils wishing to participate in the activity whose parents are unwilling or unable to pay the full charge.

The costs of teaching staff involved in optional extra activities may only be passed on through charges if:-

- they are engaged specifically by the governors for the purpose of providing the activity;
- they are employed by the governors to provide instrumental music tuition; or
- they are teachers already employed by the governors, who have been engaged on a separate contract for services to provide the optional extra.

VAT and School Journeys

To enable Academy to reclaim VAT on school journeys the visit should be part of the curriculum and the school should have purchased all elements, apart from accommodation directly.

Public Examination Entries

The Academy is required to enter a pupil for each examination in a syllabus for a prescribed public examination for which the pupil has been prepared. A pupil is regarded as having been prepared for the syllabus at the school if the school has provided any part of the necessary preparation. The requirement to enter a pupil may only be lifted where, in the opinion of the Governors, there are educational reasons for not entering the pupil, or where the pupil's parents request in writing that the pupil should not be entered or the pupil has been involved in plagiarism or exam malpractice.

If a pupil fails, without good reason, to complete the examination requirements for any public examination for which the Governors have paid or is liable to pay an entry fee, that fee can be recovered from parents.

School Minibuses or transport provided by the LA

Any transport provided in school hours by the Academy to carry particular pupils between the school and any other place where education is to be provided the Academy will provide free of charge. However, if a pupil makes use of transport not provided by the Academy to travel direct from home to an activity sanctioned, and then parents may be asked to meet the cost of such travel. An example of this would be travel direct from home to work experience and vice versa. Hardship cases will be considered on merit.

Charging in Kind

The cost of ingredients, materials, equipment etc. needed for practical subjects such as craft or food technology, must be budgeted for and borne by the Academy. Parents who are willing to contribute in kind can however be encouraged to do so, on a voluntary basis.

The school may charge for, or require the supply of, ingredients and materials if parents have indicated in advance a wish to own the finished product, if there is one. Schools should obtain written confirmation from parents that they wish to supply or pay for materials on this basis.

Pupils must not be treated differently according to whether or not materials are being provided by their parents. The Governors will make their policy on this clear. It should be recognised that much of the practical work in craft or food technology is of an investigative nature and will not necessarily result in a "finished product" however this is an essential part of the learning process.

Breakages and Vandalism

There is nothing to prevent the Academy from asking parents to pay for the cost of replacing a broken window or defaced, damaged or lost textbook where this is the result of a pupil's behaviour. In the event of non-payment, court action may be taken if it is economically viable.

FINANCIAL SUPPORT POLICY Pupil Premium and Bursary

Introduction

The Academy recognises that education places financial demands on parents and there are some occasions when parents/carers will find it hard to meet these demands. Although funds are very limited the Academy would like to support parents/families where possible.

We realise that it is hard for parents/carers to ask for financial support but funds are very limited so the Academy will have to apply certain criteria in deciding whether or not support can be given.

Criteria

Consideration will be given to students whose parents/carers are:

- Eligible for Free School Meals
- In receipt of Employment Support Allowance
- In receipt of Disability Living Allowance
- Experiencing temporary situations which are causing difficulty, for example caused by recent job loss, bereavement or other serious and unforeseen circumstances

Priority will be given to parents/carers who have not already been supported by this policy.

Qualifying Resources

Application for financial support will be considered for:

- Obligatory items of school uniform
- Costs of educational visits that are integral to the curriculum
- Educational equipment e.g. text books
- Music Tuition
- Travel

Making an Application

Applications are made to the BM using the Financial Support application form is available from the finance office. The parent/carer or a member of staff in their place can complete this. Evidence should be provided to support the eligibility criteria.

All information provided on this form will be kept in the strictest confidence.

BURSARY POLICY Sixth Form Only

Introduction

The bursary fund is designed to help those young people between the ages of 16-19 (at the start of their academic studies) who face the greatest barriers to continuing in Post-16 Education.

The two elements to the Bursary Fund:

A Mandatory Award:

Vulnerable young people will be eligible to receive a bursary of £1,200 a year. Vulnerable young people are defined as: young people who are looked after (in care); care leavers; young people in receipt of income support (or Universal Credit) in their own name; and disabled young people in receipt of both Employment Support Allowance and Disability Living Allowance (or Personal Independence Payments).

B Discretionary Awards:

The Academy will use its discretion to make awards to young people in ways that best fit the needs and circumstances of their learners. Discretionary bursary awards should be targeted towards young people facing financial barriers to participation, such as the costs of educational visits, school clothing / uniform, books and study equipment.

Note: Conditions for payments of bursaries include:

- Regular attendance
- Punctuality
- Appropriate behaviour

Learners Eligible for Mandatory Bursary

The Academy will identify those students who are eligible for the £1,200 bursary. A Mandatory Award Claim form must be completed each academic year. In addition evidence will be required. Examples of appropriate may include:

- a letter setting out the benefit to which the young person is entitled;
- written confirmation of the young person's current or previous looked-after status from the home Local Authority.

Before any payment may be made, any learner deemed eligible will be required to sign and honor a contract which states the standards expected by the provider and confirms the legitimacy of the evidence provided for household income, and eligibility for benefit. They will also undertake to inform the Academy of any substantial or material change in circumstances.

Discretionary Fund

Support / subsidies may be made for the following reasons:

- Safeguarding: Payment of an award or allowance to overcome a difficulty that may pose a safeguarding risk
- Stability: Payment of an award or allowance to overcome an obstacle or difficulty that poses a risk to the young person continuing with their studies.
- Poverty: Payment of an award or allowance to overcome an obstacle or barrier caused by poverty e.g. lack of funds to enjoy enrichment opportunities afforded to their peers and that would be the normal educational expectation for that age group e.g. theatre trips.

Priority groups who may particularly be in need include:

- Young people with Learning Difficulty and Disabilities but who are not in receipt of Employment Support Allowance or Disability Living Allowance (now known as Personal Independence Payments)
- Teenage Parents who are not in receipt of income support
- Young Offenders

Payments are made on a sliding scale direct to the individual following application explaining their difficulties and for the provision of:

Provision	Method
Educational books / CDs (including study guides)	Fund allocated to student
Educational equipment (including Art materials)	
Clothing & shoes compatible with the Upper School dress code	
Educational Visits	Internal transfer / direct payment to provider
Travel/transport to and from school	Internal transfer / direct payment to provider
Careers advice & support	Internal transfer / direct payment to provider
Provision of school nurse	Internal transfer / direct payment to provider
UCAS application fees	Direct payment made to UCAS
Exams (including Re-sit Fees)	Direct payment made to the examining body
Transport to university interviews	Arranged with providers by finance office, or reimbursed to student afterwards on production of receipts
Catering/Proms etc.	Direct payment made to the caterers/providers

The above list is not an exhaustive list, but is used as an illustration.

The schools will aim to ensure that the bursary fund is spent gradually over the year. Nevertheless once the bursary money is spent, there will be no further payments. Learners who may wish to claim discretionary support will be required to complete a Discretionary Support Application Form each academic year. Supporting evidence and documentation will be requested with the form.

Before any student may benefit from the fund, they will be required to sign and honour a contract which states the standards expected by the Academy. They will also undertake to inform the Academy of any substantial or material change in circumstances.

Once it has been confirmed that a learner is entitled to Discretionary support, they may make specific requests (e.g. for trip subsidies / books / equipment as they arise). These requests will then be considered by the Business Manager without any further request for eligibility.

Payments:

Mandatory bursary: - split into 3 school terms with £400 payable to a bank account nominated by the individual at the beginning of each term

Discretionary bursary: - Ideally access to funding will be via internal transfers to appropriate expenditure headings or by direct payment for goods made to providers. Direct payments have been made and these will be phased out in line with policy with year 12.

LETTINGS POLICY

Rationale

The Governors have agreed to supplement the budget by encouraging the letting of the school premises where possible, provided that any letting must not be detrimental to the schools' or its pupils.

Guidelines

All lettings will be at the discretion of the Governors or their representatives, who may refuse lettings if they consider it in the interests of the schools' to do so.

- Lettings between midnight and 6am will not generally be permitted.
- All hirers must comply with the regulations set out on the application form.
- All hirers must be aged over eighteen.
- All hirers must secure insurance cover for the letting, including for public liability.
- All school buildings and associated premises are non-smoking areas.
- The schools' are not responsible for any loss of or damage to vehicles parked on its premises, or their contents
- Outside areas will not be let unless in a suitable condition to be used.
- Details of current lettings charges are available from the finance office.

Safeguarding

The Academy is committed to safeguarding and promoting the welfare of children and young people and expects hirers and their representatives to share this commitment. The Governors require that for all hiring involving groups working with children, appropriate level of disclosure has been obtained and DBSs for individuals working on the school premises.

Charges

- All charges will be subject to periodic review by the Finance Committee. The minimum increase will be in line with inflation.
- The calculation of charges will include consideration of the real costs of heat, light sewerage and water, and the cost of caretaking for the event.

Application Process

The community-use of the facilities at St Christopher's CE High School are managed externally by School Lettings Solutions (SLS).

SLS are an award winning national company offering schools a comprehensive management solution when it comes to hiring out their facilities during evening, weekend and school holiday periods. There are numerous benefits for the hirer as well as the school working in partnership with SLS, including:

- Increased facility availability
- A quick and responsive enquiry/booking process
- Improved customer-service
- Streamlined invoicing and payment options

- Free support in marketing/promoting your group or activity to the local community

SLS operate strict procedures and practices and they ensure that all hirers comply with these and they reflect the same terms and conditions that have been in place by the school for many years. As part of the Terms & Conditions of Facility Hire the following is included:

SUPPLY OF SERVICES

- SLS shall facilitate and coordinate the hire of the Facilities on behalf of the Facility User and the School.
- The Facility User acknowledges and agrees that neither SLS nor the School have given any warranties, representations or otherwise as to the suitability of the Facilities for the Community Activities.
- SLS shall use reasonable endeavours to accommodate the Booking on the dates required by the Facility User, but acceptance of the Booking shall be subject to availability.

A full lettings and community use policy is available in school.

BEST VALUE STATEMENT

Introduction

The Governors are accountable for the way in which each school's resources are allocated to meet the objectives set out in the QPs. Directors need to secure the best possible outcome for pupils, in the most efficient and effective way, at a reasonable cost. This will lead to continuous improvement in each school's achievements and services.

What is Best Value

Directors and Governors will apply the four principals of best value:

- **Challenge:** Why, how and by whom a service is provided
- **Compare:** School performance against available data.
- **Consult:** With service users, the local community etc.
- **Competition:** Wherever practicable, to secure efficient and effective services

The Governors and school staff will apply the principles of best value when making decisions about:

- The allocation of resources to best promotes the aims and values of the school.
- The targeting of resources to best improves standards and the quality of provision.
- The use of resources that best supports the various educational needs of all pupils.

They will:

- Make comparisons with other/similar schools using available data, e.g. RAISE online, quality of teaching and learning, levels of expenditure.
- Challenge proposals, examining them for effectiveness, efficiency, and cost.
- Require suppliers to compete on grounds of cost and quality/suitability of services/products.
- Consult individuals and organisations on quality/suitability of service we provide to parents pupils, and services we receive from providers.

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 issues.

Staffing

The Governors and school staff 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

The Governors and school staff will consider the allocation and use of teaching areas, support areas and communal areas, to provide the best environment for teaching and learning, for support services, and for communal access to central resources.

Use of Resources

The Governors and school staff will deploy equipment, materials and services to provide pupils and staff with resources that support quality of teaching and quality learning.

Teaching

The Governors and school staff 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 Funding Agreement.
- Teaching which builds on previous learning and has expectations of children's achievement
- Learning

- The Governors and school staff will review the quality of children's learning by setting of pupil achievement targets.

Purchasing

The Governors and school staff will develop procedures for assessing need, and obtaining goods and services which provide best value in terms of suitability, efficiency, time and cost.

Pupil's Welfare

The Governors and school staff 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 and Safety

The Governors and school staff 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. Departmental Reviews by the Accounting Officer and Senior Managers.
2. Annual performance management.
3. Annual budget planning.
4. Accounting officers reports including financial review.
5. Feedback from audit reports.
6. Analysis of school & DfE pupil performance data.
7. Analysis of DfE financial data.
8. Key issues for action identified by OFSTED.
9. Governors' committee meetings.
10. Governors' annual staff salary review.

PAY POLICY

Please refer to the website for the Pay Policy which is monitored in conjunction with the Staffing Committee. Any change in Policy requires the approval of the Finance Committee and Full Governing Body.

BUSINESS CONTINUITY POLICY

Please refer to the separate Contingency Plan covering the Business Continuity Plan.

RISK MANAGEMENT POLICY

Please refer to the Risk Management Plan.

GIFTS & HOSPITALITY POLICY

Employees of the Academy should take guidance from the following general rules relating to the receipt of gifts and hospitality as an employee of the Academy:

To accept gifts should be the exception. Small 'thank you' gifts of token value, such as a diary, a coffee mug or bunch of flowers, not over £25 in value may be accepted. The BM should be notified of any gift over this value for entry in the Register of Business Interests. In all cases the line manager of the employee must be notified of any gifts received.

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.

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 or is in dispute with the Academy, even if you are not directly involved in that service area.

Where items purchased for the Academy include a 'free gift', such a gift should either be used for Academy business or handed to the BM to be used for charity raffles.

If there is any doubt about the acceptability of any gift or offer of hospitality, the Business Manager must be consulted

Monitoring and Evaluation

Any changes to this Financial Handbook must be approved by the Finance Committee. The policy and procedures included in this will be monitored on an on-going basis by the Business Manager and the policy will be reviewed by the Finance Committee annually.

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