



Financial Policy Handbook

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Contents

[Additional Information – Low Value Invoices](#)

[Charging and Remissions Policy](#)

[Debit Card Policy](#)

[Financial Regulations and Procedures](#)

[Private School Fund](#)

[Dinner Money Policy](#)

[Finance Link Meetings](#)

FINANCIAL REGULATIONS & PROCEDURES

Contents

Summary of key financial limits

Introduction

- A. Income / Banking
- B. Expenditure and orders for work, goods and services
- C. Paying Accounts
- D. Salaries, Wages and Pensions
- E. Travel and Subsistence
- F. Contracts
- G. Revenue Budgets
- H. Capital Expenditure
- I. Internal Audit
- J. Imprest Account
- K. Stores and Inventories
- L. Insurance
- M. Property and Assets
- N. VAT
- O. Procurement
- P. Unofficial Funds
- Q. Hospitality and Gifts
- R. Retention of Records
- S. Extended Services

Appendix 1 Roles and Responsibilities

Summary of the School's financial limits

Details of the School's financial limits that have been approved by the Governing Body for use in line with the guidance notes within these Financial Regulations.

Area	Amount
Cash limit for the School safe	£500
Head Teacher or Deputy Head Teacher delegated spending limit	£10000
School Business Manager delegated spending limit (where applicable)	£3000
School virement limit	£3000
School tender limit	£30000
School written quotation limit	£10000
Inventory limit	£200

The 'Suggested Financial Limits' guidance below should be used to aid Governors in achieving financial resilience and setting appropriate financial limits based on the total budget size of the School. It is essential that in setting the School's financial limits the Governing Body approvals allow both transparency and best value to be achieved.

Budget Size (£)	Suggested Financial Limits (£)			
	Tender	Quotation	Governor Approval	Virement
40,000 – 149,000	11,500	500	500	500
150,000 – 249,000	12,500	750	1,000	1,000
250,000 – 499,000	15,000	1,000	1,500	1,500
500,000 – 999,000	20,000	2,000	2,000	2,000
1,000,000 – 1,749,000	25,000	2,500	2,500	2,500
1,750,000 – 3,000,000	30,000	3,000	3,000	3,000

Introduction

- ◆ The School will comply with all accounting policies and requirements of the Authority.
- ◆ These Financial Regulations and Procedures set out the duties and responsibilities of all staff and Governors in respect of the financial administration of the School, including the planning and control of the revenue budget and Devolved Formula Capital, the collection of income, and the security of School assets. Summary guidance on individual roles and responsibilities for the Governing Body/ Governors, Head Teacher and School Business Manager are included in Appendix 1.
- ◆ Financial Regulations and Procedures govern the actions of all staff who have an involvement in the spending or collecting of money or any responsibility for the property of the School. They apply to all transactions even where the spending is fully reimbursable by a third party or where it is covered by any other form of income such as the Private School Fund, Parent Teacher Association or a grant. These regulations also apply to any trusts or subsidiaries that the School may control or operate, e.g. School Fund, tuck shop.
- ◆ No payments should be made through the School's financial accounts for any personal or private purchases. Personal items must not be delivered to School address or personal use made of any school contract.
- ◆ The overall responsibility for the expenditure of the School's delegated budget and other School finances is that of the Governing Body. The Head Teacher should provide budget monitoring reports to Governors six times a year in order to comply with the requirements of the Schools Financial Value Standard (SFVS). An annual Financial Skills Matrices should also be completed by all members of the Governing Body to ensure sufficient financial knowledge and support is available.
- ◆ The Head Teacher has responsibility for ensuring that all relevant staff, agency workers and volunteers are aware of or have access to these regulations and procedures, understand their requirements and are made aware of any future changes agreed by the Full Governing Body. Should any doubt exist on their meaning, the School Business Manager/Head Teacher should be consulted in the first instance and the Authority in the second instance. Failure on the part of any member of staff to observe Financial Regulations and Procedures may result in disciplinary action.
- ◆ The Governing Body does not operate a committee structure so will act in accordance to the terms of reference agreed annually by the first meeting of the Governing Body in MER 1. Minutes of all governing body meetings will be taken and maintained by the Clerk to the Governors. The Governing Body should take no decision on any item having financial consequences without first obtaining a financial assessment of the initial cost and any future running costs.
- ◆ These regulations and procedures may only be altered in the light of new legislation/regulations as advised by the Authority or to encompass changes in procedure brought about by new technology. They will be reviewed annually and kept up to date by the Governing Body.
- ◆ Governors have a statutory responsibility not to take part in the decision making process relating to any purchase in which they, or immediate family members have a personal or business interest.

This responsibility also applies to the School's staff. The Head Teacher, in consultation with the Clerk to Governors is responsible for maintaining a Declaration of pecuniary and personal interest register in respect of all governors and all staff, to be reviewed on an annual basis.

- ◆ The Governors will operate within the guidelines of the School's Code of Conduct when carrying out their responsibilities. The financial and governance arrangements of the School should be compliant with the SFVS which must be approved annually by the Governing Body and signed by the Chair of Governors prior to submission to Audit Services by the 31 March deadline set by the Department for Education. The DfE recently announced that schools are not required to submit their Schools Financial Value Standard (SFVS) to Audit Services in the 2020-21 financial year (normally by 31 March 2021). However, the SFVS is an important Governance tool and Brackenfield still complete this return and discuss their findings with Governors.
- ◆ It is the responsibility of all staff in cases of suspected fraud, misappropriation of funds, materials or equipment, or any other irregularities, to comply with the School's 'Whistle-Blowing Policy/Confidential Reporting Code': and to report immediately to the Head Teacher. The Head Teacher/Governing Body must report all such cases immediately to the Authority's Assistant Director of Finance (Audit), Audit Services Unit.

A. INCOME/BANKING

1. The Governing Body is responsible for drawing up a statement of its policy on charging and remissions. The Head Teacher in consultation with the relevant School staff shall undertake an annual review of all scales of charges with Governor approval sought for any changes made. Where lettings are also managed, a similar review should be undertaken.
2. The School Business Manager shall take prompt action to collect all amounts due to the delegated budget. All income shall be recorded at the point of receipt in a form approved by the Authority's Director of Finance & ICT. Official receipts must be made out at the time of receiving the income and copies retained in School. All income should be banked promptly and intact and the details entered into SAP. Two employees will be present to verify all totals which are to be presented to the Bank. This check should be evidenced by the signing / initialling of the paying in book counterfoil retained in School.
3. The School Business Manager, or if appropriate, the Clerk to Governors will raise invoices for lettings in accordance with the School Lettings policy creating invoices on SAP.
4. The Governing Body shall have the discretion to write off individual bad debts after all recovery options have been exhausted and in consultation with the Authority's Director of Legal and Democratic Services.
5. No sale of goods and services on credit shall be made without the prior approval of the Head Teacher and must be reported to the full Governing Body.
6. No proposals involving the generation of income should be implemented without prior consultation with the Governing Body.
7. The Head Teacher is responsible for ensuring the security, collection and banking of income due to the delegated budget.
8. Under no circumstances shall personal cheques be cashed from any school income.
9. The insurance limit for cash kept in a locked cabinet in an alarmed area with the key off site is £500. In an unalarmed area the limit is £250. The limit for the School's safe is £500.
10. Where a cheque is accepted as payment it should be made payable to Derbyshire County Council with the School cost centre number recorded on the back.
11. Where the Authority has arranged for a security firm to collect deposits a receipt should be obtained and retained for the current year plus six previous years. The Security Firm's receipt must be attached to the paying in slip and stored securely.
12. The use of online payment solutions should be controlled within schools with staff provided with unique user accounts and passwords. Transactions processed by online payments systems should be supported by an audit trail of activities. All payments received from online payment solutions must be paid into the delegated budget. A monthly reconciliation should be undertaken and documented to ensure the amount of money collected agrees to the School's official records.

B. EXPENDITURE AND ORDERS FOR WORK, GOODS AND SERVICES

1. The ordering of goods and services and the payment of accounts, shall be in accordance with these financial procedures and advice from the School Business Manager /Head Teacher. All orders shall be on an official order and be authorised by the officer agreed by the Governing Body. No expenditure is to be made without proper authority and provision in the budget estimates.
2. Official orders shall be placed for all goods and services except for such items as recurring charges for public utilities, periodic payments, petty cash purchases and any other exception approved by the Governing Body. Orders will be generated by the computerised system (SAP - OrderPoint) wherever possible.
3. The payment of all goods and services shall be made by the Head Teacher, or under arrangements approved or controlled by him/her.
4. Goods will not be paid for in advance of receipt, unless in urgent and exceptional circumstances. The Head Teacher will authorise the payment in these circumstances and all such purchases will be reported to the Governing Body for approval. This does not apply to online purchases where School staff are required to use their official debit card to place the order. Where necessary consult the Authority's School Support Finance Section prior to such payment being made.
5. If the School is included in the Authority's arranged contracts and services there must be compliance with the terms and conditions of the Authority's contracts in relation to those services.
6. The Head Teacher or Deputy Head Teacher shall be authorised to approve orders up to £10000 (including non-recoverable VAT) for individual purchases or combination of items forming a scheme or project before Governor's approval is required. Where this is exceeded a Governors' minute number is required before the order is placed.
7. SAP OrderPoint should be used wherever possible however if raising a paper order then all parts of the order form should be completed, including the actual price of supply if known, or if not, a best estimate.
8. As soon as the order is placed, the commitment must be recorded by the School Business Manager. When using OrderPoint, commitments are automatically recorded in SAP. All other orders i.e. Utility bills, Property Services cannot be recorded on SAP. Other ways of monitoring these commitments should be kept in School.
9. The School Business Manager shall be responsible for the ordering of controlled stationery and maintain appropriate records of its receipt and issue.
10. Expenditure against relevant budgets will be monitored by the Head Teacher/School Business Manager in the first instance and by the School Governors in the second instance. Governors must also have oversight of the budget and be presented with periodic budget reports. Governors must also have oversight of the budget and be presented with at least six clear and concise

budget reports per year. These reports should include estimated balances for the current and at least two further financial years.

C. PAYING ACCOUNTS

1. Goods should be received by the Senior Business Assistant and be checked against any delivery note and the original orders. When an invoice is received, a check should be made to ensure that:
 - a) The goods which have been supplied or the services rendered are of satisfactory quality and correct quantity.
 - b) The goods and services have not been previously paid for.
 - c) They are in accordance with the contract price or estimate where appropriate.
2. If satisfied that the invoice is correct the School Business Assistant should send it to Accounts Payable, via email, so the invoice can be processed.
3. Vendor Invoice Management (VIM) may not be used for any of the following transactions.
 - a) Payments to individuals, unless via Summary of Accounts.
 - b) Payments to Derbyshire County Council Property Division
 - c) Salary or travel payments or sub contractors.
 - d) Payments to the Private School Fund, unless via Summary of Accounts.
4. Any queries about the invoice should be raised with the firm concerned by the School Business Assistant. If agreement cannot be reached, the matter should be referred to the Head Teacher who should consult with School Support Finance, Audit Services or the Authority's Director of Legal and Democratic Services as appropriate.
5. The following three duties must not be carried out by the same person. However, in small Schools i and iii can be the same person:
 - i. ordering of goods and services.
 - ii. Receiving of goods and services
 - iii. Authorising invoices for payment (This should be in line with these regulations and procedures.
6. The process of authorising VIM invoices is as follows:
 - 1st authorisation: School Business Assistant inputs the data.
 - 2nd authorisation: Head Teacher or Deputy Head Teacher or School Business Manager.
7. The person authorising an invoice for payment is confirming that:
 - a) The goods and services to which the invoice relates have been received or carried out satisfactorily.
 - b) The prices, calculations, discounts, credits and VAT are correct.
 - c) The expenditure has been properly incurred, and is within the relevant estimated provision.
 - d) Appropriate entries have been made in the inventory.
8. All users of SAP must comply with current data protection legislation and the Computer Misuse Act 1990. User account details should not be written down or shared with other School staff. The Governing Body will approve the delegation limit and permission levels. The SAP in Schools Team will be notified of any new starters or leavers.

D. SALARIES, WAGES AND PENSIONS

1. The payment of salaries, wages, other taxable allowances and emoluments from the delegated School's budget shall be made by direct BACS transfer (Payments by cash will not be made) only by the Authority's Shared Services Centre unless the Governing Body makes a formal decision for alternative payroll provision. The Authority Shared Services Centre shall be responsible for the deduction of all pension contributions, trade union subscriptions and other items from employees' salary payments and will arrange for the paying over of such deductions to the relevant bodies.
2. The Head Teacher shall notify the Authority's Shared Services Centre in writing of all appointments, changes to working hours/salary grades, resignations, absences or other changes which may affect the pay or pension of an employee or ex-employee of the School. Any changes to contracts must be approved by the Governing Body in advance, with the exception of urgent short-term supply appointments. At regular intervals the Head Teacher/School Business Manager shall check all actions have been completed correctly.
3. The Head Teacher will authorise all salary documents relating to appointments, resignations, additional supply or payments and absence of staff. Properly authorised new starter, adjustments or leaver forms should be used to notify of such contract changes and promptly sent to the Shared Services Centre. A resignation letter should be attached where applicable and all access rights to IT systems removed with all School owned assets collected.
4. In addition to the properly authorised starters form, the following documents should be obtained from a new member of staff and sent to the Shared Services Centre:
 - i. P45 (income tax) - in the event of the employee not having one, a P46 should be completed.
 - ii. Bank credit form.
 - iii. Medical Clearance Form – medical clearance is required before a new employee commences employment.
5. Documents relating to appointments, resignations or absence of the Head Teacher shall be authorised by the Chair of Governors.
6. Timesheets or claim forms submitted as the basis for work done should be completed and signed by the member of staff and authorised by the Head Teacher who must evidence the satisfactory completion of the work/journeys for which payments are claimed. Should the claim relate to the Head Teacher, the form should be approved/signed by the Chair of Governors.
7. All staff absences and temporary variations should be recorded monthly. A report (PTg1) can be run on SAP after the absences have been entered, which should be entered (not uploaded) after authorisation to the SAP system.

E. TRAVEL AND SUBSISTENCE

1. The claiming and payment of travel and subsistence expenses is based upon the principle that the journeys and expenses are actually and necessarily incurred to enable members of staff to

perform their duties, and are appropriately authorised. All claims must be supported by a bona fide VAT receipt.

2. Claims should be completed on a monthly basis and checked by the School Business Manager and authorised by the Head Teacher or Deputy Head Teacher. Where the claim relates to the Head Teacher it should be authorised by the Chair of Governors. (NB. Staff should never authorise their own claim). Authorised forms should be forwarded to the Authority's Shared Services Centre where the payment will be processed.
3. Governors may claim expenses in accordance with the Policy on Paying Governors' Allowances.

F. CONTRACTS

1. All contracts shall be in writing and:
 - a) specify the subject matter, price, contract period, contract specification and terms of payment.
 - b) contain a clause permitting cancellation in circumstances of corruption or failure to meet contractual terms.
 - c) require access to the supplier's records under this contract for Internal Audit.
 - d) require compliance with any British Standard specification or code.
 - e) indemnify the School against any claim which may be made in respect of personal injury to any person unless due to negligence by the School and against any claim for damage to property due to negligence of the contractor, and the contractor shall produce evidence of suitable insurance against such claims.
 - f) In the event that the contract relates to **the processing of personal data, (as defined under the General Data Protection Regulation (GDPR) and the Data Protection Act 2018 "the Act")**, specifically reference and require compliance with the Act.
2. No member of staff shall authorise work to be undertaken or goods to be supplied which are to be subject of a contract or other legally binding agreement until a document in a form approved by the Authority's Legal Services Division is completed and signed by the contractor. Legal Services would only be able to offer advice on contract forms to those schools who have subscribed to Legal Services.
3. All Contracts must be formally approved by the Governing Body. Price increases on any contract shall be subject to prior consultation with the Governing Body.
4. The Authority's Director of Finance & ICT must be notified in advance of any proposed leasing arrangements or any other arrangements to delay or defer payment for goods or services. Any scheme, however described, which effectively spreads the cost of payments across financial years is likely to fall into this category. Such arrangements may only be entered into after obtaining written approval from the Authority's Director of Finance & ICT.
5. Disposal of leased and financed assets is subject to the prior approval of the Authority's Director of Finance & ICT.
6. Any form of agreement intended to defer payment or provide for payment by instalments must be subject to the prior approval of the Director of Finance & ICT.

7. All contracts shall be subject to the financial limits as specified in these Financial Regulations and Procedures.

For the purpose of these procedures, the definition of a contract shall be any signed agreement (other than routine orders) for the provision of goods and/or services over a period of time. The School should ensure that the management of contracts is undertaken in accordance with procurement website

<https://schoolsnet.derbyshire.gov.uk/administration-services-and-support/finance-and-legal/procurement.aspx>

<https://www.gov.uk/government/publications/procurement-training-for-Schools>

G. REVENUE BUDGETS

1. Estimates of income and expenditure will be prepared for the forthcoming financial year, jointly by the Head Teacher and the School Business Manager, based on advice provided by the Authority, and considered in detail by the Governing Body.
2. The format of the estimates will be consistent with the needs of management information for financial control purposes, and the format of the annual accounts as prescribed by the Governing Body.
3. The estimated out-turn figures relating to the current financial year should also be included with the new financial year budget estimates along with estimates for at least the next two financial years.
4. An annual budget timetable will be set by the Head Teacher and the School Business Manager and agreed by the Governing Body. The timetable must comply with the Authority's deadlines.
5. The Governing Body will formally approve the expenditure and income budgets for the financial year, plus at least the next two financial years, after which the School Business Manager will be instructed by the Head Teacher to input the forthcoming year budget split into SAP. A deficit budget plan is not acceptable, unless a 2 or 3 year plan has been agreed with the Authority.
6. The Governors must have a strategy to use excessive surplus balances of the budget share.
7. The Head Teacher will be responsible for the delegation of the authorised budget, and it is his/her responsibility to ensure that budget heads are not substantially overspent or under spent, taking into account the overall budget position.
8. Where it appears that an approved expenditure budget may be exceeded, or income target not realised, such information will be conveyed to the Governing Body at the earliest opportunity. Recommendations will be made to the Governing Body in regular reports as to remedial action to be taken where appropriate. The Governing Body will determine the financial information which needs to be provided by the Head Teacher for monitoring purposes with reports presented six times a year.
9. No expenditure which requires a continuing financial commitment in future years may be incurred without the prior approval of the Governing Body.

10. Virement of funds between budget heads may only be made in accordance with limits set by Governors. To a maximum of £3000 may be made and must be reported to the Governing Body. Virements exceeding £3000 require the approval of the Governing Body before they are carried out and the minute number recorded.
11. Any request for virement from Contingency / unallocated budget to any other budget head must be referred to the Governing Body for approval before the virement is completed.

H. CAPITAL EXPENDITURE

1. Capital expenditure generally falls outside the scheme of delegation and such expenditure on buildings can only be incurred with the approval of the Portfolio holder with the exception of expenditure through the School's allocation of Devolved Formula Capital.
2. The Governors will be responsible for drawing up expenditure plans for Devolved Formula Capital, taking into account the three year spending deadline. Approval of the Local Authority must be sought for all schemes unless solely for I.C.T. purchases (which must not include alterations to electrics or the fabric of the building). Approval is also needed when using revenue monies for capital expenditure.
3. The Governors will delegate responsibility to the Head Teacher to spend up to £10000 from Devolved Formula Capital (i.e. the same spending limit for orders of goods), before approval is sought from the Governing Body.
4. The Governors can approve expenditure from the delegated budget to meet the cost of capital expenditure on the School premises, subject to Section 2.14 of the Derbyshire Scheme for Financing Schools and the expenditure limits outlined above. Where the County Council owns the premises, or the School has voluntary controlled status, the approval of the Council for the proposed works must be obtained via an approved Project Approval Form. Governors of Voluntary Aided Schools must seek the approval of the Diocese.

I. INTERNAL AUDIT

1. The Authority's Audit Services Unit shall have unrestricted access to all records, personnel and physical properties of the School necessary for the purposes of audit work however and wherever these are held. The Authority's Audit Services Unit shall be entitled to require from any employee, Governor or volunteer of the School such information and explanation as may be necessary for that purpose.
2. It is the responsibility of all staff in cases of suspected fraud, misappropriation of funds, materials or equipment, or any other irregularities, to comply with the School's 'Whistle-Blowing Policy/Confidential Reporting Code' or otherwise and report immediately to the Head Teacher and the Authority's Assistant Director of Finance (Audit), Audit Services.
3. The Head Teacher must consult the Authority's Assistant Director of Finance (Audit) who must review any proposed changes to existing financial, control and IT systems for the maintenance of

financial records, pupil recording systems, inventory or processing of personal data held by the School. No changes may be actioned without formal approval by the Director of Finance & ICT.

4. The implementation of new ICT systems must be notified to the Assistant Director of Finance (Audit) where personal or financial data is to be held.
5. The Head Teacher and Governors are responsible for the maintenance of an effective control environment and securing School assets. The Head Teacher and Governors should ensure that Audit Reports are addressed with agreed recommendations implemented promptly and periodically reviewed.

J. IMPREST ACCOUNT

1. The Imprest account should only be used for transactions of a nominal value to purchase items which cannot be processed using official ordering procedures and shall be operated in accordance with the instructions of the Head Teacher. The Imprest account shall not be allowed to be overdrawn.
2. Cash floats shall be operated in accordance with the instructions of the Head Teacher.
3. All disbursements from the Imprest account must be supported by authorised vouchers, receipts and records with all transactions recorded promptly.
4. Salaries, wages or taxable expenses must never be paid through the Imprest account.
5. The School will maintain a bank account with the Authority's approved bank for the purposes of operating the Imprest account with three signatories approved by the Governing Body. The level of funds to be held shall be determined by the Head Teacher with requests for further allocations submitted on a Summary of accounts form to be processed through the Vendor Invoice Management System.
6. The Authority will make debit cards available for School Imprest Account signatories. The Council's Schools Debit Card Policy provides detailed guidance on using debit cards and describes the responsibilities and restrictions which cardholders must accept before being provided with any such card. Staff must comply with the Debit Card Policy at all times.
7. The Imprest account shall be reconciled to the bank statement by an officer independent of the day to day running of the account and who does not hold a debit card. Where this is not possible then the Head Teacher should countersign the reconciliation. The Form A shall be completed annually for the Imprest account at 31 March each year which shall be retained and made available for Audit inspection.
8. Cash payments out of the account shall be confined to small amounts where direct payment by the debit card would be inappropriate. Individual transactions should be specifically approved by the Head Teacher and should not exceed

	Cash (£)	Internet (£)	Point of sale (£)
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Special	200	500	500
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9. Out of Pocket Expenses – Wherever possible the School’s debit card should be used for low value items of expenditure only. Under exceptional circumstances, and with prior approval, an Out of Pocket expenses claim form can be submitted for reimbursement of expenditure incurred by staff to acquire goods and services for approved School business. Local Authority’s Audit Services recommend a limit of £25 for Out of Pocket expenses. Under no circumstances can a member of staff authorise their own Out of Pocket claim form.

K. STORES AND INVENTORIES

1. The School Business Manager shall be responsible for the safe custody of stores and inventory items, and the maintenance of records. The inventory record should be held in the SAP Finance Inventory module or an alternative Asset Recording System (evaluated by Audit Services) of all items deemed to be portable or desirable. The inventory must be kept up to date and amendments/additions made promptly. Serial numbers or other identifying reference should be quoted wherever possible.
2. The Head Teacher shall be responsible for ensuring that an evidenced, independent check of inventory items is carried out at least once a year. Where applicable, an evidenced, independent stock take of stores should also be carried out.
3. Any inventory/stores discrepancies should be investigated promptly. Any writing off of obsolete inventory/stores shall be done only with the prior approval of the Governing Body. Details of disposal where appropriate, including authorization, signature, date, and method of disposal should be documented.
4. Items which need not be included on an inventory are furniture, personal property and consumables and equipment worth less than £200. Exemptions to this, may include a group of items, e.g. 10 tablets in one classroom which exceeds the value quoted above.
5. The ICT / Network Manager or will maintain an inventory using the SAP Finance Inventory Module or an alternative Asset Recording System of curriculum software used in School, ensuring that all software is covered by appropriate licences and the software inventory should be subject to independent, evidenced checks.
6. Due to the inherent weaknesses and lack of effective audit trail, spreadsheets must not be used as a means of recording the School’s inventory.

L. INSURANCE

1. The Governors through the Head Teacher will be responsible for ensuring the School has the necessary insurance cover in line with the policy determined by the Governing Body.
2. All staff shall notify the School Business Manager/Head Teacher immediately of any loss, liability or damage which may lead to a claim. The Council’s Insurance Section should also be notified.

M. PROPERTY AND ASSETS

1. All School staff shall be responsible for ensuring the proper physical and logical security of all buildings and other assets under their control.
2. No School assets shall be subject to personal use by staff or students without proper authority from the Head Teacher. An up to date register of all assets used outside the School by School staff should be kept. The staff member should sign the register to confirm both receipt and return of the asset along with the Head Teacher or nominated representative.
3. The Head Teacher is responsible for ensuring that suitable arrangements are made for the safe custody of keys to buildings, safes and similar receptacles. Keys to the safe should be taken off site in the evening/weekends.
4. To maintain the security of information away from the School, all mobile devices including laptops and USB devices should be encrypted to prevent unauthorised access to the School's data in line with current data protection legislation. USB devices should be issued by the School with a log maintained of the staff these have been allocated to.

N. VAT

1. The Head Teacher shall be responsible for ensuring that the School conforms to VAT procedures as issued by the Authority (failure to comply could lead to HM Revenue and Customs claims against the School's budget). Where in doubt, staff should seek guidance from the County Council's Corporate Finance Division.
2. The Council's VAT Officer or their representatives shall have right of access to all records appertaining to VAT. The VAT Officer will also, from time to time be required to visit the School in order to confirm that VAT procedures are being adhered to.
3. HM Revenue & Customs inspectors visit the County Council to carry out inspections. They will include Schools within their inspection and are legally entitled to inspect Schools' records.

O. PROCUREMENT

Tendering

1. Each School's maximum tendering threshold is determined by the following formula:

£10,000 plus 1% of a School's budget (to include Schools Block, High Needs Funding, ERS, SEN TA funding, EYSFF and Post 16 funding; excluding rent and rates).
2. Consequently the School's tender limit is £30000
3. Schools are advised that, in operating within this increased upper threshold, they should consider:
 - tendering below this if they feel it is of benefit on a specific scheme; and

- reviewing their internal authorisation limits regularly as part of the SFVS governance framework.
4. Where the estimated value or amount of a proposed contract exceeds the School's tendering threshold, tenders shall be invited either by selective or open tendering as prescribed by the Council's Financial Regulations and Standing Orders relating to Contracts.

Open tendering: tenders shall be invited by giving at least ten days' public notice. The notice shall express the nature of the contract or where appropriate as required by EU Procurement Law.

Selective Tendering would entail the use of a mini-competition from a framework that schools could access.

5. The requirement to go to tender may be waived only by the Governing Body where they are satisfied that there are special circumstances justifying exemption. Such exemptions shall be recorded in the minutes with reason(s) for waiving the tendering requirements.
6. An invitation to tender shall state clearly the closing date and time for receipt of tenders and that:
 - a) The Governing Body does not bind itself to accept the lowest or any tender.
 - b) No tender will be accepted unless it is enclosed in the special envelope bearing the distinctive label supplied with the tender form, properly sealed and addressed to the Head Teacher and either sent by post or hand delivered to the Head Teacher.
 - c) Proof of posting will not be accepted as proof of delivery if the tender fails to arrive at the address shown on the tender envelope label for the closing date and time.
7. No tender received after the closing date and time shall be considered (any such tender will be returned to the tenderer unopened by the Head Teacher).
8. Tenders shall be kept securely in the custody of the Head Teacher until the time and date specified for their opening.
9. Tenders shall be opened at one time, which shall be as soon as possible after the closing date and time and only in the presence of three people appointed by the Governing Body. Those people shall certify a list of tenders received.
10. Acceptance of Tenders
 - a) A report shall be put to the whole Governing Body if a tender other than the lowest, or payment to be received other than the highest are to be accepted clearly identifying the reason(s) for acceptance.
 - b) A list of tenders received identifying the tender accepted shall be reported to the whole Governing Body with the successful tenderer minuted.
11. Alteration of Tenders

Once opened, tenders shall not be altered except that a tenderer may be given an opportunity to correct an error in calculation. When such an opportunity is given the tenderer shall be given no information about other tenders or the likelihood of the tender being accepted.

Quotations

12. Quotations

- a) Where the estimated value of a proposed contract does not exceed the tendering threshold above but does exceed £10000 alternative written quotations shall be invited by three firms/suppliers considered competent to perform the contract. (It is strongly recommended that where a planned project or purchase is non-routine and not obtained from an approved supplier three written quotations are obtained irrespective of the estimated cost in order to demonstrate best value).
- b) The Governing Body may waive the requirements for quotations below the tender limit where they are satisfied that there are special circumstances justifying exemption. Such exemption shall be recorded in the minutes.
- c) Under normal circumstances the School will award to the supplier quoting the lowest price or the Most Economically Advantageous Tender (MEAT). However, there may be times when the lowest price should not be accepted, and any such reasons for accepting a higher quote must be reported to the Governing Body, and be recorded in detail.

P. UNOFFICIAL FUNDS

1. The Governing Body has responsibility for the unofficial funds of the School. The Head Teacher shall report to the Governing Body on the unofficial funds.
2. The Head Teacher shall arrange for a suitable bank account to be opened for any unofficial funds. A minimum of two signatories for the bank account shall be reviewed and approved by the Governing Body. The number of bank accounts should be kept to a minimum. Bank accounts must be opened in the name of the School.
3. The Head Teacher is responsible for the maintenance of accurate financial records and banking records of all unofficial funds. The School Business Manager will maintain the records on a day-to-day basis with a cash book used to record all transactions on the computerised accounting system so that statements of income and expenditure can be generated at any time.
4. All payments must be supported by vouchers and receipts giving full details of the expenditure and made by cheque or debit card where applicable.
5. All income must be banked intact at least weekly or as the cash in hand exceeds £250. (Or approved limit for the safe if applicable).
6. The running of particular activities (e.g. School journeys, tuck shop etc.) should not necessarily fall upon the School Business Manager but those responsible must keep suitable records. In the case of educational visits and School journeys, the teacher in charge should keep a simple account of the money received and spent and should present a final statement to the School Business Manager, this should be entered on SAP and supported by evidence of expenditure (e.g. receipts, invoices etc.)
7. The accounts should be prepared to run from 1st September to 31st August each academic year and an annual summarised statement of receipts and payments, supported by the subsidiary records and vouchers, must be submitted for audit. The Governors should appoint an auditor that

is independent of the operation of the unofficial funds and should not have had close connections with the fund or been involved in the fund raising activities. The audit should be undertaken annually in accordance with advice issued by the Authority's Director of Finance & ICT. It should be completed within three months of the period end and a signed certificate provided by the auditor that states the accounts represent a 'true and fair view' or include details why they do not. The accounts and the certificate should then be presented to the Governing Body.

8. No payments for overtime to members of staff or for payment of fees to staff for carrying out additional work as part of their normal duties should be paid out of the School fund. Under no circumstances must personal cheques be cashed from the School fund.
9. To provide transparency, summary information should be made available to interested parties with details published on the School's website including the auditor's certificate.

Q. HOSPITALITY AND GIFTS

1. Hospitality may only be accepted where it is of minimal value, with no attached conditions, and there is a genuine need to impart information or represent the School. The acceptance of hospitality must not create a conflict of interest or cause embarrassment to the School. The offer must be reported to the Head Teacher regardless of whether it is accepted. If hospitality is offered to the Head Teacher this should be reported to the Chair of Governors.
2. Gifts of a nominal value, up to the value of £50, with no attached conditions, such as calendars, diaries etc. may be accepted if they are retained within the School. Gifts worth more than £50 must not be accepted. Gifts of more than a nominal value offered to employees by contractors, organisations, firms or individuals should always be declined and must be reported to the Head Teacher.
3. If it is suspected that an improper motive may or is perceived to exist, ie the giver is seeking to influence decisions or actions, the offer must be declined and reported to the Head Teacher.
4. In no circumstances should a monetary gift be accepted and such offers must be reported to the Head Teacher.
5. All offers of gifts and hospitality should be recorded in a gifts and hospitality register whether these are accepted or declined. Annual review of the entries made in the register should be undertaken by the Governing Body with evidence of the review minuted.
6. Where delegated or unofficial funds are used to pay for staff hospitality e.g. to celebrate an Ofsted success or provide a meal on an inset day, this must be formally approved by the Governing Body with consideration given as to whether it is an appropriate use of funds. The hospitality is deemed a 'benefit in kind' and potentially has a tax implication should the value exceed £50 and as such must be notified to the Shared Services Centre. A number of exemptions apply whereby there is no tax implication and as such no need for notification with further information available at;

<https://schoolsnet.derbyshire.gov.uk/administration-services-and-support/human-resources/school-payroll-hmrc-advice-regarding-p11ds-for-benefits-provided.aspx>

R. RETENTION OF RECORDS

1. All financial records should be retained in accordance with the Authority's retention guidelines. The majority of financial records should be retained for six years, plus the current year, or back to the previous audit inspection, whichever is the longer period. Certified, paid invoices must be kept for the current year plus the previous six years in a safe, secure environment which will enable easy location and be available for inspection by HM Revenue and Customs (HMRC). Schools using SAP will not retain invoices as they are sent to the County Council where they are scanned and then destroyed as approved by HMRC.
2. Disposal of confidential information and records should be done in a secure manner in compliance with current data protection legislation. If records are shredded using an external company then a Destruction Certificate should be obtained and retained.
3. The School should approve a schedule for the retention of financial and non-financial records. Records held within School should be reviewed annually in accordance with the retention document.

S. EXTENDED SERVICES

1. If a School decides to provide extended or 'wraparound' services these need to be formally agreed and approved in advance by the Governing Body. In addition, a nominated officer should be appointed within the School to manage and coordinate the additional services and ensure that the Governing Body is provided with regular budget monitoring information on the financial position of the services being provided. The extended or 'wraparound' services should be managed in line with the principles of these financial regulations and procedures.
2. To enable the Governing Body to make informed decisions on the effectiveness, an initial projection of income and expenditure plan must be prepared. The plan should include details of all potential 'losses' to the School so that the Governing Body can approve the funding that will be required from the 'mainstream' School budget to support such services. Where the initial funding from the 'mainstream' budget is not sufficient, approval of the Governing Body must be obtained for any additional shortfall in advance.
3. Costs and income should be recorded using the extended services codes:
Extended Services Employee Costs: 111500 – 111515
Extended Services Resources: 146150
Extended Services Income: 231080
4. It is important that on-going monitoring of income and expenditure is undertaken so that the Governing Body is fully apprised on the impact of the additional provision on the School's budget. The financial information relating to extended or 'wraparound' services including any identified losses should be reported on a regular basis, at least 6 times a year, with the agreed actions and approvals formally recorded within the Governing Body minutes.

5. If the above codes are not used, internal monitoring of costs incurred against other codes will need to be performed. Transfers of costs between codes can be actioned in School to simplify the monitoring process.

Appendix 1 Roles and Responsibilities

Governing Body

The statutory responsibilities of the Governing Body are detailed in Section 21 of the Education Act 2002. Governors have collective responsibility for the financial decisions and are answerable to parents and the wider community.

The Governors have a strategic responsibility for managing the School finances and resources to optimise the standards of education.

The Governors' role will be to:-

- Manage the School budget. Consider and approve the annual budget plan in line with the School Improvement Plan, by the second Friday in May each year.
- Decide whether to delegate responsibilities to the Head Teacher, School Business Manager and establish the level of their responsibility and financial limits.
- To determine the staff establishments in line with the School Improvement Plan / Strategic Forward Planning Document, and a pay policy for the School.
- To determine a procedure for ensuring there are adequate cover arrangements for teaching and support staff absences, taking into account budget limitations.
- Receive and consider information received from the LA regarding changes to the funding formula.
- Ensure accurate accounting records are maintained and retained for appropriate periods of time in accordance with the Governors' Document Retention Policy and legal requirements.
- To provide support, advice, and act as a 'critical friend' to the Head Teacher.
- Receive budget monitoring reports and consider changes to the budget plan in the light of information contained in the monitoring reports.
- Ensure the School meets all statutory financial responsibilities through the establishment and annual review of the financial regulations and procedures, taking into account the LA financial regulations.
- Ensure the School achieves 'Best Value' from its budget.
- Ensure that a Declaration of pecuniary and personal interest register is maintained for all governors and all staff.
- Ensure that prompt responses are made where necessary to audit and other inspections, and improvement action plans are followed.
- Authorise the disposal/write off of inventory items and "written off stock".
- Ensure the School has an appropriate Confidential Reporting Code or 'Whistle Blowing' policy that staff, parents and contractors are made aware of it.

Role of the Head Teacher

The Head Teacher will be responsible for the day to day leadership and financial management of the School. The level of those responsibilities and maximum limits of expenditure will be determined by the Governing Body and formally minuted.

The key responsibilities of the Head Teacher will be:-

- The internal organisation of the School to ensure the sound management of financial systems and procedures.
- Formulate the draft budget plan for submission to the Governors in line with the School Improvement Plan and agreed staffing establishments.
- To monitor the School budget at least *monthly* and provide reports to the Governors at least 6 times per year, covering the current financial year and at least the next two.
- Formulate and implement financial policies and procedures to ensure efficient and effective management and control (and in accordance with LA requirements).
- To ensure there is adequate supply cover for teaching and support staff absences in line with Governors' procedures and strategies.
- Ensure all staff with financial responsibilities receive training and advice on financial policies and procedures.
- Manage the School's voluntary funds and ensure they are independently audited on an annual basis and the accounts and auditor's report are presented to the Governors promptly.
- Implement budget virements up to the limit as agreed by the Governors and obtain Governors' approval for virements above that level.
- Respond to the audit reports and action plans and provide reports to the Governors on progress against these requirements.
- Ensure the maintenance of an up to date inventory of equipment in a form approved by the Local Authority, which is reviewed annually.
- Ensure the School has appropriate insurance cover for public liability, building and contents etc.
- To sign official orders for the purchase of goods and services up to the limit agreed by the Governors. The Governors will be responsible for approving orders above that limit.
- Be responsible for the authorisation of employee timesheets / starters / leavers / changes forms.
- To ensure that financial and confidential information is held securely at the School with access restricted to authorised staff only.

Role of the School Business Manager

The level of responsibility of the School Business Manager will be determined by the School Governors on the advice of the Head Teacher who will be the employee's Line Manager. The School Business Manager may be given responsibility for a level of expenditure determined by the Governing Body and formally minuted.

The key responsibilities of the School Business Manager are:-

- The general administration of the School Finance Systems and procedures ensuring good practice and efficiency.
- Working with the Head Teacher to formulate a draft annual budget plan for submission to the Governing Body.
- To maintain accurate and up to date financial records and accounts, this will be retained for the statutory length of time.
- To monitor expenditure against budget headings in respect of the School's formula budget and Standards Funding, and provide reports to the Head Teacher.
- To sign official orders for the purchase of goods and services up to the limit approved by Governors. The Head Teacher and Governors will be responsible for orders above that limit.
- The management and training of staff with financial responsibilities under the guidance of the Head Teacher.
- Work with the Head Teacher to respond to audit reports and action plans.
- Maintain the School inventory in conjunction with the Head Teacher and assist with its annual review.
- Maintain the School Imprest / petty cash system and provide reports for the Head Teacher.
- To bank all income promptly and intact, working with a second employee for verification purposes ensuring cash held in school is securely stored and does not exceed £250.
- Ensure invoices are paid promptly in line with the School's Financial Procedures.
- Ensure all SAP "postings" are promptly and regularly checked and 'signed off'.
- Be responsible for the completion of all employee leaver / starter / changes forms for authorisation by the Head Teacher and onward submission to the Shared Services Centre at Matlock.
- Ensure access to the SAP and RM Integris systems are adequately controlled and that user accounts are promptly deleted following staff departures.

CHARGING AND REMISSIONS

It is the School's aim that all pupils should have an equal opportunity to benefit from school activities. This policy sets out the School's approach to charging and remissions with the intention to ensure transparency in setting charges and ensure all children are provided with the chance to access all provisions on offer.

This policy is based on the Derbyshire County Council's Charges and Remissions Policy. It therefore represents not only the School's but also the Council's Policy on Charges and Remissions.

Sections 449-462 of the Education Act 1996 (revised in 2011) sets out the law on charging for school activities in maintained schools. Parents on low incomes and in receipt of certain benefits may be eligible for support in terms of contributions requested for school visits. Additionally, families in receipt of free school meals are entitled to an exemption from paying for the cost of board and lodging on residential visits. Further guidance can be accessed at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/706830/Charging_for_school_activities.pdf

Under Section 27 (1) of the Education Act 2002 governors have control over the use of school premises, subject to the local authority's general policy that all educational premises should be available whenever possible to provide for the wider educational and recreational needs of children, young people and adults. Therefore schools with available space are permitted to approve lettings in accordance with this policy.

All education during school hours is free. We do not charge for any activity undertaken as part of the National Curriculum with the exception of individual or group music tuition and cost of travel to swimming lessons where appropriate.

1. Day visits within or mainly within school hours

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

If a parent wishes their child to take part in a school trip, visit or activity or event but is unwilling or unable to make a contribution, we do allow the child to take part in the trip, visit or activity. Sometimes, school pays additional costs in order to support the visit. Parents have the right to know how each trip, visit or activity is funded and school will provide this information on request. Children in receipt of Free School Meals or Universal Free School Meals will be offered a free school packed lunch.

2. **Residential visits in school time**

If the School organises a residential visit in school time (or mainly school time), which is to provide education directly related to the National Curriculum we do not make a charge. However, we do make a charge to cover accommodation, food and travel expenses.

To ensure all children are provided with the opportunity to participate on school visits, parents / carers experiencing financial difficulty are invited to talk to / write to the Head Teacher in confidence.

3. **Activities outside or mainly outside school hours**

Trips of this sort are mainly of a recreational nature and if pupils are to participate in them they must be willing and able to meet the full costs. The school will endeavour to assist with the contributions from pupil premium/ school private fund where possible and appropriate.

4. **Ingredients/materials for practical activities such as cookery and craft**

To help school finances, parents may be asked to pay the cost of materials where the finished product is to be kept by the pupil. Costs for these will be calculated based on the cost of the material. No profit will be made.

No child will be disadvantaged because of parents' inability or unwillingness to pay, and, therefore, all children will be able to participate in these activities.

5. **Lost school equipment, books, etc.**

Parents will be expected to replace or purchase lost items of school property including IT equipment and books. The cost of these items will be the replacement cost to purchase the same or similar item at the time the loss occurs.

6. **Breakages and damage to school buildings, furniture or property**

In cases of wilful damage to the School building, furniture or its equipment, the School's Head Teacher, in consultation with the Chair of the Governing Body may decide to make a charge. The cost of repairs will be as quoted on an individual basis. Where items cannot be repaired a charge will be made to replace the item based on the current cost to buy new at the time the damage was incurred. Each incident will be dealt with on its own merit and at their discretion.

7. **Swimming Lessons**

The School do not make a charge for swimming lessons as these take place in school time and form part of the National Curriculum. We will inform parents/ carers when these lessons take place and ask for written permission for the child to take part in lessons.

8. **Other Charges**

The Head Teacher or Governing Body may levy charges for miscellaneous services up to the cost of providing such services, e.g. Photocopying, telephone calls etc. These allowances will be judged on a case by case basis at the Headteacher's discretion.

9. **Equality**

The School is committed to ensuring equality of opportunity for all pupils, staff, parents, carers and visitors irrespective of their race, gender, disability, religion or belief, sexual orientation, age or pregnancy and maternity.

10. **Lettings**

The governing body is responsible for setting the charges for the hiring of the School premises but has delegated the day to day responsibilities of managing lettings to the Head Teacher. Where a letting is agreed, an agreement form must be completed, ensuring that the person requesting the letting agrees to the School's terms and conditions and is appropriately insured. Invoices will be issued promptly with payment expected, wherever possible, in advance of the letting date. VAT is not chargeable on School lettings in line with the Derbyshire VAT Guide – Schools.

All costs associated with letting the School premises must be considered when determining an appropriate charge. The Governing Body's method of calculating the actual cost of the letting comprises three main elements:-

- i) Energy
- ii) Caretaking Fees
- iii) Per Capita costs

However, where appropriate an additional fee may be levied for the following:

- i) Computer & Printer Costs
- ii) Lettings by non-community/commercial groups
- iii) Excessive cleaning
- iv) Profit Margin
- v) Wear and Tear
- vi) Other costs

A lettings calculator has been developed to assist with the above calculation and is available from School Support Finance.

Concessionary rates or free letting agreements may be appropriate in certain situations where it is deemed by the Governing Body to be of benefit to the School, its children or

meets community goals. In such situations the reasons for the concessionary rate must be clearly minuted and approved. The organisation requesting the letting must still sign to agree to the School's terms and conditions and must have appropriate insurance.

DEBIT CARD POLICY

Derbyshire County Council will make debit cards available for School Imprest Accounts to staff who are signatories for the School for which they work. This policy is intended to provide detailed guidance and assistance in obtaining and using debit cards and describes the responsibilities and restrictions which cardholders **must** accept before being provided with any such card.

Any attempt by the cardholder to make changes to the Councils terms and conditions of the card or the associated bank account will be reported to the Council by the Bank and may be treated as a disciplinary offence.

Obtaining Cards

- 1) A debit card is only issued for use in conjunction with Imprest Accounts. All cards are issued for the sole purpose of facilitating the carrying out of School business that would ordinarily fall within the approved use of imprests.
- 2) Debit cards are only available to signatories of Imprest bank accounts. Up to a maximum of three cards can be issued against each bank account, unless the approval of further cards has been agreed with the Director of Finance & ICT.
- 3) Debit cards will be provided by Derbyshire County Council's bankers who are Lloyds Bank Plc.
- 4) Debit cards must only be used by the authorised signatory named on the card and must not be used by any other person. Any cardholder allowing the card to be used by another person will be committing a disciplinary offence.
- 5) Staff will be required to sign a declaration confirming they understand the policies and procedures for use of a debit card before an application can be approved (This is attached and headed – Derbyshire County Council Schools Debit Card Declaration Form).
- 6) The card will be recorded as part of the employees HR data via the objects on loan facility. This will be monitored and administrated by the HR and Exchequer Compliance teams who will be alerted of leavers who hold debit cards.

Use of cards

Cards can be used for cash withdrawals; on-line and point of sales transactions in accordance with purchasing protocols, financial regulations and this policy document, within the pre-defined limits of the accounts. The following procedures cover these three transaction types and reconciliation requirements.

Cash withdrawals:

- 1) Cards can be used to withdraw cash from any ATM/branch counter; the withdrawal limit is £200 per day unless other limits have been agreed in writing by the Director of Finance & ICT and is subject to cleared funds being available in the Imprest account.
- 2) Unless in an emergency situation, the withdrawing of cash from ATM's that charge for the transaction is not allowed. Any charges incurred will be deducted from the Imprest account.

- 3) A receipt must be obtained and be made available for inspection when required i.e. it should be held with all receipts pertaining to the Imprest account.
- 4) The cardholder must ensure that the correct amount of cash is received at the point of receipt and register any discrepancies with the bank/store immediately, or the following working day if out of normal business hours. The Head Teacher and departmental finance team should also be informed.
- 5) Any cash balances from withdrawals will need to be returned to the cardholder's base as soon as operationally possible with receipts to account for any expenditure. An officer independent to the withdrawal transaction should count the cash, record and sign in the petty cash records and ensure it is securely entered into the cash box/safe etc.

On-line and point of sales transactions:

- 1) Wherever possible the Orderpoint system should be used to place orders for goods and services. However, it is recognised that this may not always be the most efficient and value for money option in relation to low value spend and so the use of debit cards is permitted but must only be used to acquire goods and services for approved School business.
- 2) A receipt must be obtained and be made available for inspection when required i.e. it should be held with all receipts pertaining to the Imprest account. If any purchase contains any charges for VAT a proper VAT receipt or invoice should be obtained.
- 3) Transactions and supporting documents (such as receipts) must be kept for a period of six years plus the current financial year by the relevant department for audit and HMRC purposes.
- 4) Payments made via debit card are limited to the cleared funds available in the Imprest account.

Use of Debit Cards Overseas

Debit cards may be used from the United Kingdom for overseas payments with any associated transaction costs recharged back to the Schools budget.

Only with the prior approval of Corporate Finance is the use of debit cards whilst being overseas permitted. The bank will be informed to authorise the use of the card for foreign transactions. Cards must only be used by the person named on the card. If it is essential that a new card is issued for use overseas then a charge to cover transaction and administrative costs will be made against the School budget. A full account and transaction statement providing a breakdown of the cost of each trip/visit and what has been incurred against Imprest must be recorded and retained for inspection.

Reconciliation and inspection:

- 1) All debit card transactions will appear on the Imprest account's bank statement, the receipts/invoices obtained must be reconciled to the statement, on a monthly basis as a minimum.
- 2) All receipts and the reconciliation schedule must be checked and authorised by a designated person and countersigned by the Head Teacher or their representative. A segregation of duties by a minimum of two persons must be maintained at all times.
- 3) A bank statement will be sent to the School on a monthly basis and designated persons may have the option to access Lloyd's on-line banking facility to enable viewing of Imprest account statements.

Restrictions

- 1) Debit cards must not be used for any non-School business or personal expenses.
- 2) Only secure sites should be used to make purchases via the internet with a web address beginning HTTPS. If you have any doubt then you should contact your IT service provider.
- 3) Personal loyalty cards/ store cards (Nectar etc.) must not be used in conjunction with School debit cards.
- 4) Card insurance and/or subscriptions for card protection services must not be purchased.
- 5) Debit cards must not be used to enter into an on-going (recurring charge) agreement e.g. for subscriptions.
- 6) The only person authorised to use the card is the cardholder. If card details are retained by an online website then the cardholder must be the only person who authorises transactions on that website.
- 7) The cardholder shall not make any attempt to change the terms and conditions on which the card is held.
- 8) The cardholder must not share any account details or passwords in respect of transactions with anyone else.

Security

- 1) The card will only ever be used by the person named on the card.
- 2) It is the personal responsibility of the card holder to ensure the card is kept secure at all times and cannot be accessed by any other persons. Reasonable steps should be taken to ensure the card details cannot be viewed or overheard by any other persons.
- 3) Passwords or other details relating to the debit card or cardholder must not be written down. Debit cards and details must not be stored where others may have access to them including the School safe.
- 4) It is recommended for security reasons that wherever possible transactions are processed by the cardholder being physically present at the point of sale.
- 5) The card's Security PIN number must be kept secure and not disclosed to anyone else, under any circumstances. No officer at the School/Council will ever ask you for your security PIN details.
- 6) The bank must be notified immediately if the card is lost or stolen or fraudulent use is suspected. Exchequer Services Compliance Team and Audit Services must also be notified immediately in such circumstances - please call (01629) 539749 and (01629) 538826.
- 7) The cardholder will surrender their card to the School Head or their representative when the cardholder leaves the employment of the School or if circumstances change so that a card is no longer required. The card should then be destroyed by the School Head or their representative who will immediately then notify Exchequer Services Compliance Team promptly. The cardholder agrees to be held personally liable for any transactions processed through the card until the time when the card is physically surrendered.

The administration of debit cards: application, amendments, renewals and cancellations is undertaken by Exchequer Services Compliance Team, Corporate Finance Division. For further assistance please contact the Compliance Team on (01629) 539749.

Fraudulent or misuse of the card

If the cardholder misuses the card or fraudulently uses the card or knowingly permits any other person to use the card, this may result in disciplinary action being taken against the cardholder.

[Contents Page](#)

Derbyshire County Council Schools Debit Card Declaration Form

Iconsent, to be a debit cardholder on the imprest account held by School.

I understand and accept that any misuse of the assigned debit card could result in disciplinary proceedings being brought against me. I understand that any misuse of the debit card may be referred to the Police and result in criminal proceedings being brought against me.

I confirm that I have read the Derbyshire County Council School Debit Card Policy and that I will abide by its terms and conditions.

In particular I acknowledge and agree that:

1. I will use the account only to purchase items/services on behalf of the School and not use the account for any personal expenditure.
2. I will only purchase items/services in accordance with the Policy and in accordance with purchasing protocols and Financial Regulations, which I confirm I have read and understood.
3. I will take all reasonable care of the card whilst in my possession to avoid its loss, theft or misuse.
4. I will not disclose to any other person, write down, or make available in any way, the card PIN number.
5. I will only use the card security number for online purchases where a security number is requested and only on a secure HTTPS internet website.
6. I will not make any attempt to change the terms and conditions on which the card is held.
7. I understand that if I use the card contrary to the Debit Card Policy or use the card in a way which is fraudulent, disciplinary and recovery action may be taken against me.
8. I understand that upon discovery of the loss or theft of the card, or any suspected fraud on the Imprest account, I must as soon as possible notify:
 - a. the issuing bank; and
 - b. the School Head (unless they are a cardholder); and
 - c. Exchequer Services Compliance Team and Audit Services.
9. I understand that I am personally liable for all charges on the account which relate to transactions which have not been conducted in accordance with the Policy; other than those that are of no fault of my own.
10. I accept that I must reimburse the School promptly should I cause the account to incur any unauthorised charges or expenditure and following an investigation and the absence of prompt reimbursement, I authorise the School to recover all unauthorised sums.
11. I agree that if I cease to be employed by the School I will return the card to the School Head or their representative and inform Exchequer Services Compliance Team.

Agreed by Card Holder	Authorised by School
Name	Name
Position/Title	Position/Title
Date	Date
Signature	Signature

ADDITIONAL INFORMATION

Payment of low value invoices through the Schools Imprest Account

Derbyshire County Council has recently undertaken some analysis of the costs associated with the payment of invoices through SAP and reviewed the values of invoices being processed. As a result of this analysis and to ensure that resources are being used efficiently and effectively, schools are encouraged to utilise the school imprest account when paying for low value goods / services, an example of this type of transaction would be purchases via Amazon. This will help to ensure the admin burden for processing invoices is kept to a minimum. Whilst the definition of 'low value' is a matter for individual schools to decide this should be a minimum of £10. Your imprest account has a debit card linked to it and so it is important that low value payments and on-line purchases are carried out in accordance with the Schools Debit Card policy.

A downside to payments being processed through the school imprest account is the ability to automatically reclaim VAT at the point of payment. Schools can retrospectively reclaim this by sending in details / copy receipts to VAT.enquiries@derbyshire.gov.uk. As this does involve an admin cost schools are asked to keep requests to a minimum by submitting annually or when the amount to be reclaimed exceeds £100. This process maybe subject to review in the future when further guidance is issued by HMRC on its 'making tax digital' initiative.

Instalments are paid into school imprest accounts in April & August (unless the balance of the account already exceeds the annual amount) and are based on historical amounts held centrally by the Accountancy Section. If you find these amounts are no longer adequate for the usage of the account then these can be changed by e-mailing CS.accountancy@derbyshire.gov.uk. Schools are requested to get approval from the schools governing body before making a request. Additional funds can also be requested at any time of the year by completing an MD13I School Summary of Accounts form and sending to accounts.payable@derbyshire.gov.uk for coding and approval in VIM. If you find you urgently need additional funds then you will need to complete an MD45 Internal Transfer form which is available from Accounts Payable. [Master data forms](#) are available on SchoolsNet.

PRIVATE SCHOOL FUND

Administration of School Voluntary Unofficial Funds Financial Document 4

1. INTRODUCTION

1.1 Definition

- a. Voluntary or unofficial funds, including Private School Funds, are described as any funds (other than those of the Council) which exist for the purposes of a school and are established under the authority of the Governors of a school. This includes monies collected from students or pupils for activities arranged by the School.

It is generally the case that school staff have responsibility for the operation of such funds and need to report performance to the Governing Body on a periodic basis, at least annually.

- b. Voluntary Unofficial Funds include: -

Educational Visits

Field Courses

Ski Trips

Educational Holidays

Minibus Accounts

Trading Accounts Tuck Shops

Book Shops

Clothing Sales

Photographs of Pupils

Sponsored Events

Clubs

Theatre

Chess

Donations

Charities

Fundraising activities

Title of the Fund: **BRACKENFIELD SCHOOL FUND**

The School fund is registered with Lloyds Bank and consists of both a **Savings and Current Account**. The signatories for the account are:

- Headteacher: Trish Turner
- Deputy Headteacher: Sophie Evitts
- Deputy Headteacher: Jessica Lacey

The account is issued with a cheque book and each cheque must be signed/authorised by **two** of the above signatories before any transaction is processed.

A Debit Card is issued to and the DCC Debit Card Policy applies at Ref

[Contents Page](#)

B. There is not currently a debit card associated with the account.

The Fund is administered by Senior Business Assistant and this role includes:

- The accounting for monies and the banking thereof
- The safe storage of cash within limits
- Checking of statements against account
- Presentation of account to Headteacher and School Business manager prior to Audit.

All monies into the account must pass through the Headteacher for acceptance.

1.2 Duties and Responsibilities of Governing Bodies.

- a. General oversight of Voluntary Fund arrangements.
- b. Introduce a policy which ensures that the purpose for which the fund is set up is clearly defined, agreed and minuted with a nominated contact(s).
- c. To ensure that they are made fully aware of all unofficial funds and that the Head Teacher notifies any proposed major changes in fund arrangements, e.g.
 1. introduction of new funds;
 2. changes to bank accounts including opening any new account, closure, transfer and use of balances;
 3. major fund-raising projects;
 4. variation from fund objectives for any reason whatsoever;
- d. To ensure that the fund is administered in accordance with the objectives and policies of the fund and within the requirements issued by the Authority contained in the Derbyshire Scheme for Financing Schools and supporting Financial Document.
- e. Responsible for the appointment / re-appointment of suitable auditors who have no direct connection to the School or Fund administration.
- f. To ensure that audited annual statements of the fund account are received within three months of the end of the fund's financial year and consider any action necessary resulting from the Auditor's report; such receipt and action being recorded in the Governing Body's minutes
- g. To receive explanations as they see fit on the administration and conduct of the fund.
- h. To be consulted on significant purchases over an agreed limit set by the Governing Body.
- i. To ensure compliance with the Charity Act 2006.
- j. Where it is considered necessary the Governors will ensure that the Council's Audit Services' staff have the right of access to records of private funds and those persons responsible for their operation.

1.3 Duties and Responsibilities of Head Teachers.

- a. Responsible for the organisation and control of all unofficial funds within the School. Head Teachers must ensure that all records are retained in accordance with the recommendations of the Director of Finance and provide such explanations as may be required by the fund auditors.
- b. May delegate the operation of the Fund(s) and record keeping but must:
 - i. ensure records are maintained on an ongoing basis;

- ii. prepare the relevant financial statements for consideration by the Governing Body on an annual basis after an independent audit;
- iii. ensure that all members of staff involved are fully aware of correct procedures;
- iv. recommend to governors suitably qualified persons to act as auditors.

1.4 Duties and Responsibilities of Teaching Staff.

- a. Teaching staff involved in specific activities such as trips, shops and sponsored events should keep adequate records to support expenditure incurred and income received.
- b. All income collected must be regularly handed to the fund administrator for banking promptly and intact.
- c. Expenditure must not be paid from income collected. Should it be necessary for payments to be made then a cheque should be obtained from the fund administrator. Expenditure must be supported by an invoice or till receipt.
- d. All records must be returned to the fund administrator when complete for audit purposes.

2. ADMINISTRATION OF THE FUND

2.1 Banking Arrangements

- a. All bank accounts should be in the name of the School and not include the names of any individuals.
- b. The number and types of accounts to be operated will depend upon the volume and diversity of transactions but due consideration should be given to current account balances to ensure that funds which are surplus to immediate requirements are lodged in a deposit account or with a building society.
- c. Bank mandates should list three approved signatories and detail that two signatures are required to authorize banking transactions.
- d. Blank cheques should never be pre-signed.
- e. Cash and cheques should be banked regularly and whenever sums exceed the limit approved within the Financial Regulations and Procedures.
- f. Security of cash / cheques prior to banking:-
 - i. cash / cheques should be deposited intact by the day of banking with the fund administrator;
 - ii. collections should be verified and receipted by the fund administrator and kept separate from official funds;
 - iii. cash must never be left unattended or in an unlocked receptacle;
- g. Personal cheques may not be cashed through Voluntary Unofficial Funds neither should Voluntary Fund transactions be operated through personal bank accounts. Loans must not be made from Unofficial Funds.

2.2 Income

- a. **Where possible** a receipt signed by the person responsible for the day to day management of the fund should be issued for income received.

- b. For fund raising events such as fetes, jumble sales etc., where it is not practical to issue receipts, a statement of income should be created for presentation to the Governing Body.
- c. All income should be banked promptly and intact.
- d. On no account must grants from other bodies (eg European Union, Central Government, etc) be paid into private funds. All such funds must be paid into the official, public account of the school.
- e. A Statement of income should be submitted to Governors.

2.3 Expenditure

The list below summaries the activities that are considered appropriate for this fund.

- Educational Visits
 - Items of equipment outside that of the curriculum requirement
 - Pupil well-being and life skills development
 - Personal development opportunities
 - Supporting fund raising events such as fetes, jumble sales etc
- a. Invoices or till receipts must be obtained and retained to support all expenditure.
 - b. Signed vouchers should be completed and retained to show full details of goods/ services purchased and when paid by cheque, the cheque number should be noted on the voucher.
 - c. All expenditure should be recorded promptly.

3. AUDIT ARRANGEMENTS

3.1 Appointment of Auditors

- a. It is the responsibility of the Head Teacher to recommend to the Governors suitably qualified persons to act as Fund Auditors. Appointments should be noted in the Governors' minutes.
- b. The Fund should be audited by someone completely independent of the School, who is not related to or responsible in any way to the controlling officer(s). The auditor need not be a registered auditor or professionally qualified but should have appropriate business or financial experience suggested. Qualification guidelines for the appointment of auditors is recommended as follows:

Annual Fund Income	Qualification Guide
£25,000 +	Qualified Auditor or Accountant
£5000 - £24,999	Individual of appropriate professional status i.e. Senior Bank Official
up to £5,000	Person familiar with financial accounts and the requisite ability and practical experience to carry out a competent examination.

3.2 Auditors' Duties

[Contents Page](#)

- a. To independently confirm that all income has been accounted for, that all expenditure has been appropriately made, that the balances in hand reconcile for the period being examined, and that all the assets of the fund (cash and equipment) can be identified.
- b. To supply further explanations or to give assistance should problems occur in connection with funds that have been certified as correct. **(See Voluntary Fund Account Suggested Test Programme)**
- c. When the audit is complete the records should be marked to show when the audit was completed. The final accounts should include comments or qualifications as required and be followed by a signed and dated certificate similar to one of the following:-

i. Example of Auditor's Certificate

"I have audited the above / attached financial statements in accordance with approved auditing standards and the requirements noted in the Derbyshire County Council Scheme for Financing Schools. In my opinion from a comprehensive / sample check of the records and documentation presented and explanations received, the receipts and payments statement and the balance sheet present a true and fair view of the fund's accounts and comply with the fund's objectives."

Where the Auditor cannot provide an unqualified certificate the reasons for any limitations must be reported and their effect on the Auditor's opinion.

- d. A short written report should be presented to the Governors outlining all the areas audited and detailing any points to be considered in depth. Adverse audit comment should be reported separately to the Governors but should any theft fraud, misuse of money or other irregularity be suspected the Council's Assistant Director of Finance (Audit) should be notified immediately.

4. VALUE ADDED TAX

4.1 Liability for VAT

- a. Any fund with a taxable turnover which exceeds the figure reported in the budget approved by government must register individually for VAT with H.M. Revenue and Customs. Failure to do so will result in surcharges being made. <https://www.gov.uk/search?q=taxable+turnover>
- b. Details of what constitutes a taxable supply can be obtained from the VAT manual and the Derbyshire County Council VAT Officer (Ext 38085).

4.2 Criteria for VAT Recovery

- a. The goods must become the property of Derbyshire County Council. Any other criteria will nullify recovery of VAT. Thus if the School wish to retain control or if the goods are purchased for resale or distribution to pupils, staff, parents or any other body, the scheme will not apply.
- b. The invoice must be paid by Derbyshire County Council. It is not possible to attempt recovery of the VAT if a third party has already paid the invoice.
- c. Deviation from the above conditions may be interpreted as tax evasion.
- d. In addition the Authority imposes two further conditions:-
 - i. Donations of any items of equipment will not bind the County Council to guarantee maintain, repair or replace those items.
 - ii. To be eligible for inclusion in this scheme expenditure must exceed £20 (gross).

4.3 Procedure for ordering goods.

In order to recover VAT on Voluntary Unofficial Fund purchases the following procedures must be strictly adhered to:-

- i. All monies used to make the purchase are paid into the Schools delegated budget **before** the invoice is passed for payment to ensure that the transaction has originated from the main delegated budget and all monies have been received prior to payment being made.
- ii. The items being purchased must be of a nature that would be procured by a school and the School must make the purchase via the delegated budget and SAP.
- iii. The School receives a valid VAT invoice addressed to the School, makes the payment and then takes ownership of the item(s) for educational/social use.
- iv. Goods purchased must be entered on the official School Inventory as appropriate.
- v. All records and account information relating to the transaction should be maintained within the School to support the payment and sources of income.

4.4 Educational Visits

The recovery of VAT on school visits has been excluded from these notes. Reference should always be made to the VAT Section.

Voluntary Fund Account Suggested Test Programme

DfE No	
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Completed by		Date	
Reviewed by		Date	

	Question	Response
1	<p>How many private accounts does the school have?</p> <p>Are the accounts in the name of the School?</p>	
2	<p>What format is used for recording transactions:</p> <ul style="list-style-type: none"> ● manual ● computerised ledger <p>Who has access to these recording systems?</p>	
3	<p>Who is responsible for:</p> <ul style="list-style-type: none"> ● recording transactions ● preparing income for banking ● banking ● recording transactions in the ledger ● bank reconciliations ● preparing cheques ● signing cheques? 	
4	<p>What supports the transactions?</p> <p>e.g.</p> <ul style="list-style-type: none"> ● Vouchers ● Receipts ● Invoices 	
5	<p>If one person completes all or most transactions is there any evidence of some form of internal check, e.g.</p> <ul style="list-style-type: none"> ● countersigning bank reconciliations, ● checking of income records before banking, etc.? 	

DfE No	
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Completed by		Date	
Reviewed by		Date	

Question		Response
6	How often are bank reconciliations undertaken?	
7	How often is the fund account reported to the Governing Body? NB. This must be at least annually.	
8	If the school sells uniform, or other stock items, are there: <ul style="list-style-type: none"> • issues records held • regular stock checks undertaken • comparisons made between the stock issued and the income banked/generated • trading accounts produced and certified independently? 	
9	Who is responsible for: <ul style="list-style-type: none"> • issuing stock? • undertaking stock checks? 	
10	If this is the same person, is there any independent review?	
11	Where is the stock record maintained? <ul style="list-style-type: none"> • Is this electronic? • Who has access to the stock record? 	

Test	Conclusion
<p>1</p> <p>Review the ledger, (and/or other documentation), and ensure that:</p> <ul style="list-style-type: none"> ● the balance brought forward from the previous year has been split between the various headings ● unpresented or bounced cheques have been correctly treated ● transactions are completed in ink ● correcting fluid has not been used ● there is evidence of regular bank reconciliations ● bank reconciliations are signed by: ● the person performing them ● an independent reviewer, (e.g. the Headteacher). 	
<p>2</p> <p>Check or reconstruct the last bank reconciliation to ensure that:</p> <ul style="list-style-type: none"> ● it is correct ● that there are no old outstanding cheques or unpresented income items that either need review or writing back into the accounts. 	
<p>3</p> <p>Identify the income generated against each of the headings in the ledger, particularly where the VAT threshold limit* is exceeded, and ensure that taxable sales are within this limit.</p> <p>*Reference document: https://www.gov.uk/search?q=taxable+turnover</p>	
<p>4</p> <p>Check a sample of income records and ensure that it is possible to determine:</p> <ul style="list-style-type: none"> ● the source of income ● the date of receipt ● the recipient 	

DfE No	
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Completed by		Date	
Reviewed by		Date	

Test		Conclusion
	<ul style="list-style-type: none"> • banking reference • confirmation of banking. 	
5	<p>Check a sample of expenditure items for appropriateness and completeness of information.</p> <ul style="list-style-type: none"> • vouchers (authorised) • receipts • invoices <p>Compare to previous year to establish variances</p>	
6	<p>The summary income and expenditure sheet details balances and has been completed.</p> <p>The Audit Statement has been completed as to be the "true and fair view" of the account and its supporting paperwork.</p>	

DINNER MONEY POLICY

Background

The Brackenfield SEND School Debt Policy has been adopted to ensure that a consistent and fair approach to debt incurred by parents/carers whose children take school dinners. As the Local Education Authority is no longer accountable for the administration of dinner money debt the responsibility now falls on the school to pursue instances of non-payment. As a result the school budget will have to directly fund any outstanding debts that cannot be recovered thereby directly affecting the amount of money that is available to provide education to all pupils.

Provision of School Meals

The Schools Meals Service is no different to any other business in that meals have to be paid for by someone. Free School Meals are available for parents who meet certain criteria including the receipt of state benefits. Anyone who may qualify for Free School Meals should contact the school office for further information. Free School Meals are a statutory right and it is important that all parents/carers who qualify take up their child's entitlement so that they can receive a School meal each day.

Information on the entitlement to free school meals and an application form can be found on the Derbyshire County Council's website:

<https://www.derbyshire.gov.uk/education/schools/your-child-at-school/meals/school-meals/free-school-meals.aspx>

If a child's entitlement to free school meals expires or the parents/ carers personal circumstances change the parent/carer must provide a packed lunch or send payment in advance for a school dinner.

Cost of School Meals

School meals are available to children at a cost of £2.20 per day for Primary children and £2.50 for Secondary children or at no cost to those in receipt of Free School Meals entitlement. School meals **must** be paid for in advance. Any revision to the school meal prices will be notified to parents/carers the term prior to the new charge taking effect.

Link for up to date dinner money costs:

<https://www.derbyshire.gov.uk/education/schools/your-child-at-school/meals/catering-school-meals.aspx>

Payment for School Meals

We operate a cashless payment system for school dinners. At Brackenfield SEND school we use the School Money online payment system. This means parents now have the facility to make payments for school dinner money, online with a debit or credit card. Details of which can be found:

www.eduspot.co.uk. Signing up to this system is done automatically through the school and log in details are sent directly to the parent/carer.

Management of School Meal Debts

To ensure that the School's budget is not adversely affected by the cost of School meal debt the Governors consider the fairest system to all families is to pursue a 'Zero Tolerance' approach. Although, this may seem harsh to some parents it is important that the school budget is spent for the benefit of all our pupils and not a small number.

If a child arrives at school without a packed lunch or payment, or if a child's entitlement to free school dinners has ceased, the School will telephone/text the parent/carer in the first instance to establish if alternative arrangements have been made.

When a child has failed to produce dinner money the school may allow a meal to be provided where it is felt that this is a temporary situation. e.g. Lost or forgotten dinner money, temporary hardship etc. however details should be recorded in writing and a record maintained and monitored.

If a child takes a school meal which has not been paid for, a letter/text detailing how much is owed will be sent to the parent/carer requesting payment directly to the school within 7 days. The same process will be used if a cheque is not honoured by the bank. Prompt action will be taken to address any debt issue at an early stage in order to prevent arrears amassing.

Where a child continues to require meals, the School must establish if the child is entitled to free school meals, or if the parent/carer is experiencing hardship which affects their ability to pay. Under these circumstances the parent/carer should be invited to apply for free school meals or speak confidentially to the Head Teacher. At this stage a referral will be made to the lead DSL to offer Early Help if required.

When the debt exceeds £10 for a *child or family* a formal letter must be sent to the parent/carer informing them to provide their child/children with a packed lunch to prevent further arrears. If the child/children is/are not provided with the requested packed lunch and the parent/carer cannot be contacted, the School will provide a sandwich and a drink only (*Example letter 1*).

If the debt exceeds £30 for a family and/or action proves unsuccessful in securing dinner money arrears, the School should inform the local authority via the SBM and formally write to the parent/carer, explaining that the School is not obliged to provide a school dinner where advance payment is not forthcoming or where authorisation for free school dinners has not been received (*Example letter 2*).

Monitoring and Recovery of School Meal Debts

At each meeting of the Governing Body/Finance Committee, the Head Teacher will provide Governors with details of any outstanding dinner money debt and the current position with regard to such debt. The aim of the School's dinner money policy is to minimise the opportunity for debt balances to build up and incurring costly referral to the School's solicitors. The School does however, reserve the right to begin legal proceedings to recover outstanding school meal debts and inform the local authority that a child is not being provided with a suitable meal at lunch time.

All Write-offs of outstanding debt must be approved by the Governing Body/Finance Committee following submission of details of the debt by the Head Teacher together with reasons for no further action being taken.

Example – Letter 1

Parent or carer of (Pupil Name)
(Address Line 1)
(Address Line 2)
(Address Line 3)
(Post Code)

Date: XX/XX/XX

Dear xxx

School Meals provided to (Pupil Name)

According to the School's financial records you have not paid dinner money for your child (pupil name) in Class: xx. As at xx/xx/xx your account is showing a debt of £xx.

In order that the school's budget is not used to clear your child's debt please make arrangements for the outstanding dinner money debt to be paid immediately. Once you have cleared the current debt I should be grateful if you could ensure that you keep your account in credit. The current cost of a school meal is £x per day or £x per week. The current cost of a school meal is £x per day or £x per week. Your child will not be able to access school dinners until this debt is cleared so please send in sandwiches.

If you think you may qualify for Free School Meals, please contact the school office for further information. **Remember that Free School Meals are a statutory right and it is important that you use it if you qualify, your child will then receive a School meal each day.** Additional information and an application form can be found on the Derbyshire County Council's website or in the school office if you do not have access to the Internet:

http://www.derbyshire.gov.uk/education/schools/your_child_at_school/meals/school_meals/default.asp?VD=freeschoolmeals

If you have any queries regarding these arrears or wish to discuss the matter further please do not hesitate to contact the school office.

Yours sincerely

Head Teacher

Example – Letter 2

Parent or carer of (Pupil Name)

(Address Line 1)

(Address Line 2)

(Address Line 3)

(Post Code)

Date: XX/XX/XX

Dear xxx

School Meals provided to (Pupil Name)

I am writing regarding the current level of outstanding school meal debt that is showing on your account. Despite previous correspondences and messages the debt for your child xx in Class xx is still outstanding. The School's records show that as at xx/xx/xx your account is £x in debt. The current cost of a school meal is £x per day or £x per week.

I would ask that you please make arrangements to clear this debt immediately and take steps to ensure your account is kept in credit in the future.

If you think you may qualify for Free School Meals, please contact the school office for further information. **Remember that Free School Meals are a statutory right and it is important that you use it if you qualify, your child will then receive a School meal each day.** Additional information and an application form can be found on the Derbyshire County Council's website or in the school office if you do not have access to the Internet:

http://www.derbyshire.gov.uk/education/schools/your_child_at_school/meals/school_meals/default.asp?VD=freeschoolmeals

Since the School has to fund all school meal debts from its budget it is essential that all payments are up to date so that the quality of the service provided to all pupils is maintained. Unfortunately, if the debt is not cleared by xxxxx a school meal will no longer be provided to your child and you must make your own arrangements for your child's lunch. The School reserves the right to begin legal proceedings to recover the outstanding debt and to inform the local authority that your child is not being provided with a suitable meal at lunch time.

If you have any queries regarding these arrears, please contact the school office immediately so that this matter can be resolved.

Yours sincerely

Head Teacher

Please amend accordingly to suit your individual requirements.

Example A

On looking through our records in respect of dinner monies for (name of child), we note that you owe £..... for dinners.

I should be grateful if you would let us have this money as soon as possible.

If you wish to discuss the debt please do not hesitate to contact me as soon as possible. May I remind you that free school meals are available and I have enclosed an application form for your information.

Yours sincerely

Headteacher

Example B

We note from our records that your entitlement to free school meals has now expired.

From our records we note that you owe £..... for dinners given to (name of child(ren)). I should be grateful if you would let us have this money as soon as possible.

Your child(ren) may continue to be entitled to free school meals if you are in receipt of ongoing income support or of income based Job Seekers Allowance. For further information please contact Student Services on 01629 536481/ 535743 who will be able to advise you.

Yours sincerely

Headteacher

Example C

We have been made aware that your entitlement to free school meals has now ceased.

If you feel this is incorrect and your child(ren) should continue to be entitled to free school meals Please contact the Free School Meals team on 01629 536481/535743 who will be able to advise you.

Yours sincerely

Headteacher

Example D

Outstanding dinner money for meals taken by your child(ren) up to
(date) now amounts to £.....

Please could you bring this amount into school as soon as possible? Failure to do so will result in the debt getting referred to County Hall and your child will ultimately be refused any further meals.

School dinners should be paid for in advance. If you are not able to pay for school dinners you should send your child with a packed lunch or take them home for dinner.

If you wish to discuss the debt please do not hesitate to contact me as soon as possible. May I remind you that free school meals are available and I have enclosed an application form for your information.

Yours sincerely

Headteacher

Example E

Further to previous letters / phone calls / texts / reminders concerning money owing for dinners taken at this school I must now inform you that unless payment is received by Friday of this week (or date) the school will refer the debt to County Hall. Current debt in school is £..... Once the debt has been referred to County Hall, this will be added to any previous debts and you will be invoiced direct accordingly. Failure to pay the invoice will lead to intervention by the County's Legal Services Team, County Court Judgements against you and you will incur additional Legal costs.

If you wish to discuss the debt please do not hesitate to contact me as soon as possible. May I remind you that free school meals are available and I have enclosed an application form for your information.

Yours sincerely

Headteacher

Example F

Dinner Money Debts

I am writing to you with regard to the school dinner money debt that has accrued at the above school. I am aware that the Authority's Legal Services are seeking recovery of the outstanding money and this will continue.

I must now insist that your children pay for any further meals in advance on a daily or weekly basis from ????. Please ensure that each child is sent to school with either £2.00 each day for their school meal or a packed lunch. Payment for dinners can be made at the beginning of the week in cash or by cheque made payable to Derbyshire County Council. The weekly cost for dinners is currently £10.00 per child. Please be aware that as from ?? your child will be refused a meal if money has not been previously received at school.

As you are aware the Children's Services Department treat the welfare of all children as their priority. As such if your child attends school in the future without arrangements for their midday food, this

information will be shared with the Safeguarding Children Team who may wish to investigate issues further.

May I remind you that free school meals are available. I have enclosed an application form for your use and more information is available by contacting 01629 36481/535743.

If you wish to discuss this matter or require further clarification please do not hesitate to contact ??????.

Yours sincerely

Headteacher

FINANCE LINK MEETINGS

Contents

Summary of key financial limits

No its this she asks for, had to send it last week, as the Gov have changed which census they are using for 21-22 funding.

Pupil Premium	Type	Census	Reception	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Yr 7	Yr 8	Yr 9	Yr 10	Yr 11	Total
2021-22	Ever 6 FSM	Jan-21	3	3	4	8	5	2	3	5	1	2	6	14	56
	Ever 6 Service		0	0	0	0	0	2	0	0	0	0	0	0	2
	Post Adopted		0	0	0	0	0	0	0	0	0	0	0	1	0

She also asks for number of universal free school meals in each year group