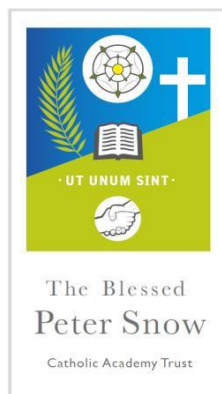


BLESSED PETER SNOW CATHOLIC ACADEMY TRUST



FINANCE POLICY

Updated November 2017

CONTENTS

The Role of Trustees	1.1
The Role of the Accounting Officer	1.2
The Role of the Principal Finance Officer	1.3
The Role of the Business Manager	1.4
Delegated Authority to the MAT	2.1
Trustees' Register of Interests	2.2
Process for Independent Checking	2.3
Investigation of Fraud or Irregularity	2.4
Appointment of External Auditors	2.5
Accounting System	2.6
Delegated Funding to Academies	2.7
Procurement	2.8
Other Matters	2.9
The Role of the Local Academy Council	3.1
The Role of the Finance, Pay & Personnel Committee	3.2
The Role of the Head of School	3.3
The Role of the Administrator(s)	3.4
The Role of the Staff	3.5
Limits of Delegation	4.1
Financial Reports to Governors	4.2
Procurement of Goods and Services	4.3
Invoice Processing	4.4
Reconciliation Procedures	4.5
Operation of Local Bank Accounts	4.6
Security, Inventories, Stocks and Disposal of Assets	4.7
Depreciation	4.8
Charging policy	4.9
Insurance Arrangements	4.10
Payments to Individuals	4.11
Receiving Income	4.12
Miscellaneous Issues	4.13

Appendices

Scheme of Delegation – Authorisation Limits	A
Tendering Policy	B
Fraud Policy and Procedures	C
Best Value Statement	D
Travel Policy	E
Reserves Policy	F
Whistle-blowing Policy	G
Fixed Asset Policy	H
Anti-Fraud, Corruption and Bribery	I
Directors/ Staff/Governors Expenses	J
Investment	K
Credit /Debit Card Procedures	L

The Blessed Peter Snow Catholic Academy Trust

The Catholic Voluntary Academies which form the Blessed Peter Snow Catholic Academy Trust are distinctive as we provide grounding in the Catholic Faith for all our children. The special character of our Catholic academies is the quality of the religious teaching, integrated into the overall education of our children. Our beliefs, which are Gospel centred, affect the way we live, making our academies living examples of Christ and His teachings.

"Education is not and must never be considered as purely utilitarian. It is about forming the human person, equipping him or her to live life to the full – in short it is about imparting wisdom. And true wisdom is inseparable from knowledge of the Creator." (Pope Benedict XVI, Address to Teachers and Religious, Twickenham, September 2010).

Our Academies therefore operate and are informed by the following four key principles of Christian formation:

- **Places of Discipleship**
- **Places where Communities are created**
- **Places of Learning**
- **Places where we treasure God's World**

In light of the above principles, the Trust aims to:

- ensure secure, welcoming and engaging environments in which all individuals learn to value and respect both themselves and others
- provide all individuals with the opportunities to achieve excellence, to develop their full potential as human beings and to encourage and challenge them to do so
- uphold the unshakable belief in the unique potential of each child, student and member of staff
- provide a curriculum that initiates students into the knowledge, values, attitudes and skills they need to become mature Christian adults in their personal, social, family and working lives.

INTRODUCTION

The policy outlines the respective financial responsibilities of the Blessed Peter Snow Catholic Academy Trust and its Trustees. The Policy also provides a standardised approach to all finance related tasks within the Trust and its academies.

Please note this policy should be used in conjunction with the Academies Financial Handbook.

1.1 ROLE OF TRUSTEES

The Blessed Peter Snow Catholic Academy Trust ("the CMAT") is a company limited by guarantee with charitable status. It comprises members of the Trust and has a strategic role in running the Academies, with control over its land and assets.

The main responsibilities of the CMAT are prescribed in the Funding Agreement with the DfE. The key financial responsibilities include:

- ensuring that grant from the ESFA is used only for the purposes intended;
- approval and monitoring of the annual budget;
- balancing its budget from year to year;
- production of an Annual Report and Accounts;
- appointment of the auditors;
- appointment of any Chief Executive
- appointment of an Accounting Officer (if not the Chief Executive); and
- appointment of the Chief Financial Officer
- ensuring regularity, propriety and value for money in relation to the management of public funds.
- Apply the seven principals of public life (selflessness, integrity, objectivity, accountability, openness, honesty and leadership) to which all public office holders must adhere

The members and directors that sit on the CMAT Board as Trustees, have certain obligations to protect the assets, property and good name of the Trust.

The board of trustees must understand their statutory duties as company directors as set out in the Companies Act 2006.

The CMAT has defined the responsibilities of key committees and staff involved in the administration of Academy finances to provide a framework of accountability for Trustees, Academy Council Members and staff. The Committees that have responsibilities relating to the Academy finances are as follows:

- CMAT – Full Trust Board
- Finance, Pay and Personnel Committee
- Audit Committee

The main responsibilities of these Committees are set out in written terms of reference approved by the full Board of Trustees . The following sections summaries the responsibilities of those individuals and others with key roles in the administration and accountability of the CMAT finances.

1.2 ROLE OF THE ACCOUNTING OFFICER

By reason of the current size of the CMAT it has been decided not to appoint a Chief Executive at this stage. An Academy Head Teacher has been appointed as the Accounting Officer who is responsible to the Trustees for:

- ensuring regularity and propriety;
- prudent and economical administration;
- avoidance of waste and extravagance;
- efficient and effective use of available resources; and
- the day to day organisation, staffing and management of the CMAT. The essence of the role is a responsibility for:

Regularity - dealing with all items of income and expenditure in accordance with legislation, the terms of the CMAT's funding agreement and this Policy, and compliance with internal trust procedures. This includes spending public money for the purposes intended by Parliament;

Propriety – the requirement that expenditure and receipts should be dealt with in accordance with Parliament's intentions and the principles of Parliamentary, control. This covers standards of conduct, behavior and corporate governance;

Value for money – this is about achieving the best possible educational and wider societal outcomes through the economic, efficient and effective use of all the resources in the trust's charge, the avoidance of waste and extravagance, and prudent and economical administration. A key objective is to achieve value for money not only for the CMAT and Academies but for taxpayers more generally.

The Accounting Officer is required to complete and sign a short statement each year explaining how the CMAT has secured value for money. This must be sent to the ESFA and be published on the CMAT's website. It will also be placed on the DfE's website.

In practice, much of the financial responsibility is delegated to the Chief Financial Officer but the Accounting Officer still retains overall responsibility and reports to the Trustees.:

1.3 ROLE OF THE CHIEF FINANCIAL OFFICER

The Chief Financial Officer works in close collaboration with the Accounting Officer (or Chief Executive if there is one) through whom he or she is responsible to the Trustees. The main responsibilities of the Chief Financial Officer are:

- the day to day management of financial issues including the establishment, maintenance and operation of a suitable accounting system for the CMAT central budgets and those of individual Academies;
- the management of the financial position at a strategic and operational level within the framework for financial control determined by the Trustees;
- preparation of budget plans in conjunction with the Accounting Officer (or Chief Executive if there is one) and Head Teachers;
- the maintenance of effective systems of internal control;
- ensuring that the annual accounts are properly presented and adequately supported by the underlying books and records of the Trust;
- the preparation of monthly management accounts;

- ensuring forms and returns are sent to the ESFA on time as required by law, the ESFA and DfE guidance.

1.4 BUSINESS MANAGERS OF ACADEMIES

- have delegated responsibility to make minor virements within the authorised limits;
- oversee all orders placed and invoices received;
- oversee all income received by the Academy from grant, donations or third party payments;
- manages the petty cash account and the use of the Academy's Debit card;
- ensure the accuracy of payroll details on a monthly basis;
- ensure that the approved Academy accounting system is reconciled to the school bank account at least on a monthly basis;
- produce regular reports for the Academy Finance Committee to indicate current financial position and forecasts;
- manage externally funded projects (e.g. School Games Organiser) and provide financial reports for the Academy Finance Committee and Head Teacher;
- manage any voluntary fund account and arrange annual audits;
- manage any PTA funds (or the like) as appropriate;
- maintain a fixed asset register.
- advise the Head Teacher on the renewal of operating leasing arrangements for photocopiers and machinery to secure best value;
- advise the Head Teacher of the renewal of existing contracts or purchasing of new contracts to secure best value, using tendering processes as necessary in accordance with this Policy and the Academies Funding Handbook;
- seek approval for and report on the disposal or write off of stock;
- advise the Head Teacher on the Academy's insurance requirements;

1.5 FINANCE ASSISTANT (where appropriate, otherwise the Business Manager) will:

- assume day to day responsibility for placing orders, and preparing invoices for payment;
- maintain an orderly system of recording all transactions;
- assist in monthly bank reconciliation;
- produce monthly reports for all delegated budget fund holders;
- maintain daily operation of the petty cash fund;
- maintain daily operation of any Voluntary fund account;
- maintain daily operation of PTA fund account (if required)

1.6 BUDGET HOLDERS (where appropriate, otherwise Finance Assistant or Business Manager) will:

- commit expenditure in line with their departmental plans and agreed budget allocations;
- complete and sign requisitions for submission to the finance staff for order processing. Where urgency is required, a verbal/telephone order must be confirmed by a requisition as soon as possible to ensure financial commitment;
- receive deliveries and check against requisitions;
- address any discrepancies to the supplier or to the finance staff as appropriate;
- authorise invoices as approved for payment for the finance staff.

2.1 DELEGATED AUTHORITY TO THE CMAT

The delegated authority over different categories of financial transactions is set out below in accordance with the direction of the DfE:

Liabilities and write-offs

The CMAT Board may perform the following financial transactions up to the limits set out below:

- writing off debts and losses (including any uncollected fines); entering into guarantees, indemnities or letters of comfort (excluding those relating to borrowing by the CMAT) subject to a maximum of £250,000 the limits are:
- 1% of total annual income or £45,000 (whichever is lower) per single transaction.
- cumulatively, 2.5% of total annual income in any one financial year per category of transaction for any Trust that has not submitted timely, unqualified financial returns for the previous two financial years. This category includes new Trusts that have not had the opportunity to produce two years of financial statements.
- cumulatively, 5% of total annual income in any one financial year per category of transaction for any Trust that has submitted timely, unqualified financial returns for the previous two financial years.
- Beyond these limits the CMAT Board must seek and obtain explicit and prior approval of the Secretary of State (through the ESFA) to the transaction.

In the best interest of the trust when considering – Severance Payments

If the CMAT is considering making a staff severance payment above the contractual entitlement, it must consider the following issues:

- that trustees reasonably consider the proposed payment to be in the interest of the trust.
- whether such a payment is justified, based on a legal assessment of the chances of the CMAT successfully defending the case at employment tribunal. If the legal assessment suggests a better than even chance of winning, there is no rationale for settling the case. But where the case will be lost, there is a justifiable rationale for the settlement
- if the settlement is justified, the CMAT would then need to consider the level of settlement. This must be less than the legal assessment of what the relevant body (e.g. an Employment Tribunal) is likely to award in the circumstances.

Special severance payments should not be made where they could be seen as a reward for failure, such as dismissal for gross misconduct or poor performance. The only acceptable rationale in the former case would be where the claimant will win an Employment Tribunal claim because of employment law procedural errors. In the latter, an acceptable comparison would be the time and cost of taking someone through performance management and improvement procedures.

If the CMAT is considering making a compensation payment it must consider whether the proposed payment is based on a careful appraisal of the facts, including legal advice and that value for money will be achieved. It is also good practice to consider routinely whether particular cases reveal concerns about the soundness of the control systems, and whether they have been respected as expected. It is also important to take any necessary steps to put failings right.

Compensation payment

Compensation payment is made to provide redress for loss or injury, for example: personal injuries;

traffic accidents; or damage to property. If the CMAT is considering making a compensation payment it must base its decision on careful appraisal of the facts, including legal advice where relevant, and ensure that value for money is achieved.

Ex-Gratia payment

Ex gratia payments are separate to other classes of special payments such as staff severance payments and compensation payments. Statutory and contractual payments made to academy staff in accordance with the trust's pay and conditions policy would not be ex gratia.

Ex gratia transactions must always be referred to ESFA for prior authorization. HM Treasury approval may also be needed dependent on the nature of the transaction.

Where the CMAT is considering making a special staff severance payment or compensation payment above the contractual entitlement and of £50,000 or more, prior approval will need to be obtained from HM Treasury, via the ESFA, before any such payment can be made. In this situation the CMAT should speak to their ESFA contact at the earliest opportunity to discuss.

For the avoidance of doubt, the following examples illustrate where Treasury approval would be required:

- statutory/contractual payment of £40k + enhancement of £20k = Treasury approval not required;
- statutory/contractual payment of £60k + enhancement of £20k = Treasury approval not required; and
- statutory/contractual payment of £60k + enhancement of £50k = Treasury approval required for the £50k enhancement only.

Asset sales, leases and tenancy agreements

The CMAT must seek and obtain prior written approval from the Secretary of State, via the ESFA, for the following leasing transactions:

- taking up a finance lease on any class of asset for any duration from another party, as this would represent borrowing;
- taking up a leasehold or tenancy agreement on land or buildings from another party for a lease term of more than five years; and
- granting a leasehold or tenancy agreement on land.

The CMAT may take out and grant other types of lease (i.e. other than finance leases, leaseholds and tenancy agreements as described above), without the Secretary of State's approval. For the avoidance of doubt this means that operating leases on assets that are not land and buildings do not require the Secretary of State's approval.

2.2 TRUSTEES REGISTER OF INTERESTS

It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decisions they make. To avoid any misunderstanding that might arise Trustees, Academy Council Members and staff with significant financial or spending powers are required to declare any financial interests they have in companies or individuals

from whom the academy may purchase goods or services. The register is open to public inspection.

The register should include all business interests such as directorships, shareholdings or other appointments of influence within a business or organisation which may have dealings with the CMAT or an Academy. The disclosures should also include business interests of relatives such as a parent or spouse, or business partner, where influence could be exerted over a Trustee or Academy Council Member or a member of staff by that person.

The existence of a register of business interests does not, of course, detract from the duties to declare interests whenever they are relevant to matters being discussed by the CMAT, Academy Councils or Committee. Where an interest has been declared, that person must withdraw from that part of any meeting and not participate in any decisions on that matter.

2.3 PROCESS FOR INDEPENDENT CHECKING

The Audit Committee of the CMAT will undertake the process of independent checking of financial controls, systems, transactions and risks.

The Audit Committee will review the risks to internal financial control at the CMAT and agree an annual programme of work that will address these risks, inform the statement of internal control and, so far as is possible, provide assurance to the external auditors.

This programme will be managed through one or more of the following options:

- the work of an internal audit service (either in-house, bought-in or provided by a sponsor)
- the performance of a supplementary programme of work by the external auditors.
- completing the work by adequate peer review

2.4 INVESTIGATION OF FRAUD AND IRREGULARITY

The personal responsibilities of Accounting Officer responsibilities extend to the prevention of loss through fraud and irregularity. However, in addition to the Accounting Officer's responsibilities, the Board of Trustees of the CMAT are also responsible for preventing such losses of public funds, and this means that Trustees must be aware of the risk of fraud and irregularity within their organisations and they must, as far as possible, address this risk in their internal control and assurance arrangements by putting in place proportionate controls. The CMAT is also responsible for ensuring appropriate action is taken where fraud and irregularity is suspected or identified. The Fraud Policy in Appendix 3 outlines the procedures to be adopted in such an event.

All instances of fraud or theft committed against the Trust, by any person above £5,000 in value must be reported by the Trust to the ESFA. Any unusual or systematic fraud, regardless of value, must also be reported.

The ESFA reserves the right to conduct or commission its own investigation into actual or potential fraud, theft or irregularity whether as the result of a formal notification from the Trust itself or as the result of other information received.

2.5 APPOINTMENT OF EXTERNAL AUDITORS

The Trust is required to submit the accounts for an annual audit. This means that external auditors need to be appointed. The appointment should be for a one year period renewable at the discretion

of the CMAT.

The auditors are required to give an opinion on whether:

- the financial statements have been prepared in accordance with the Financial Reporting and Annual Account requirements issued by DfE and other official guidance;
- proper accounting records have been kept by the CMAT throughout the financial year; and
- grants made by the ESFA have been applied for the intended purposes.
- The CMAT should arrange for on-going monitoring of the performance of the auditors to be undertaken.

2.6 ACCOUNTING SYSTEM

All financial transactions of the central operating costs of the CMAT should be recorded on the Finance System approved by the CMAT. The Finance System is operated by Business Manager and as a minimum, will consist of a General Ledger with additional Purchase, Sales and Cash Book modules.

All payroll transactions relating to centrally employed CMAT employees only are currently processed by a Payroll Provider as part of an annual Service Level Agreement. These are entered as a journal import on the Finance System.

Each academy will maintain its own bank account and approved finance system and as minimum, will consist of a General Ledger with additional Purchase, Sales and Cash Book modules.

Transaction Processing

All transactions input to the Finance System must be authorised in accordance with the procedures specified in this document. All journal entries must be documented in an appropriate form and authorised by the Chief Financial Officer prior to being input to the Finance System. Bank transactions should be input by the Business Manager and the input should be checked by the Chief Financial Officer.

The CMAT will seek to adhere to the control principles set out within the Academies Financial Handbook.

2.7 DELEGATED FUNDING TO ACADEMIES

Funding received by the trust are managed by the Chief Financial Officer. Its initial funding consisted of the ESFA Academy start up grant (£25,000 per school) and £102,000 Primary Chain grant. Ongoing funding will consist of an appropriate agreed contribution from GAG funding per Academy invoiced by the Trust and to cover the central operating costs of the CMAT including three days per week salary for the Chief Financial Officer.

2.8 PROCUREMENT

The procurement of goods and services is the process potentially most open to abuse or mismanagement and it is therefore essential to have strong financial controls to safeguard the school's interests.

It is important that all of the following controls are adhered to:

- orders should not be entered into verbally, orders should always include any terms & conditions

of the order and protect against inappropriate terms and conditions sought to be imposed by suppliers (which should not be accepted). The use of 'Official Order Forms' through the financial system automatically updates the financial records and enables committed expenditure to be included in management information for Academy Councils and CMAT Board .

- in exceptional circumstances (e.g. emergency repairs) orders may be placed by telephone. In such circumstances a written confirmation order should promptly be generated. Orders may be faxed to suppliers, to save time. In such circumstances care should be taken to fax the whole order form, including any terms and conditions.
- orders should only be approved by the authorised person and or the Head Teacher.
- orders may only be used for goods and services provided to the CMAT or Academy. No other person or organisations may use 'Official Order Forms' to obtain work, goods, materials or services for any purpose (including but not limited to saving VAT)..
- it is the responsibility of the Business Manager or Head Teacher (or Deputy Head of School in cases of prolonged absence) in authorising the order to be satisfied that the work, goods, materials or services are appropriate and necessary, that there are adequate funds in the budget for that purpose and that sufficient quotations/tenders have been obtained to obtain Best Value.
- orders under £1,000 in total value – it is the responsibility of the Business Manager to ensure that the officer ordering the work, goods, materials or services has taken reasonable steps to achieve Best Value. Best Value could be achieved by:
 1. Holding several of trade catalogues from different suppliers,
 2. bulk purchasing of common consumables,
 3. negotiating discounts,
 4. taking advantage of sale seasons,
 5. obtaining alternative quotations wherever possible.
- orders of £1,000 or greater but below £3,000 in total value – it is the responsibility of the Business Manager and budget holder to obtain three written quotations if possible, and in any event at least one.
- orders of £3,000 or greater but below £50,000 in total value – it is the responsibility of the Head Teacher to ensure that the school has obtained written quotations or tenders from at least three suppliers. Written evidence of this is to be maintained centrally and reasons recorded where an order has not been placed with the lowest quotation/tender.
- orders of £50,000 or greater in total value are subject to the Tendering Policy (Appendix B).

2.9 OTHER MATTERS

Services provided by sponsors and sponsor-related bodies

The CMAT must ensure that any contracts for services provided to their CMAT Academies are properly procured and present value for money. The CMAT must ensure that sponsor fees and consultancy rates included within contracts are reasonable, represent value for money and are good use of public funds.

Irregular or improper transactions

Situations may arise where it may appear to the CMAT to make sense to enter into a transaction which is irregular, improper or does not provide value for money. In these circumstances the CMAT must seek prior, written permission from the ESFA. Such transactions may additionally require HM Treasury approval dependent on the nature of the transaction.

Managing surplus General Annual Grant (GAG)

It is important that GAG be spent as needed to avoid excess calls on Exchequer funding and public borrowing. The ESFA previously set limits on the amount of GAG that could be carried forward from one year to the next. These limits have now been removed so that academy trusts have the freedom to keep money aside for when it is needed most and to build up reserves, for example for long-term capital projects.

The DfE expects academy trusts to use their allocated funding for the full benefit of their current pupils. Therefore, it is important that, if the CMAT has a substantial surplus, they have a clear plan for how it will be used to benefit their pupils.

The ESFA will also verify the sums of unspent funds when it checks the CMAT's accounts and highlight and report, to the relevant DfE Boards, any cases where it has serious concerns about a long-term substantial surplus with no clear plans for use.

Pooling of GAG by Multi-Academy Trusts

The CMAT has the freedom to amalgamate a proportion of GAG funding for all its Academies to form one central fund. This fund can then be used to meet the normal running costs at any Academy within the CMAT in accordance with the guidelines that govern the use of GAG funding.

The CMAT must have due regard to the funding needs and allocations of each individual Academy and they must have an appeals mechanism in place. If an individual Academy's Council or Head Teacher considers that the Academy has been unfairly treated in relation to pooling arrangements, they should first appeal to theca. If the Academy's grievance is not resolved, they may then appeal to the Secretary of State for Education, whose decision will be final and who may dis-apply the provisions for pooling in this Policy in relation to the CMAT.

Local Academies

Section Two

INTRODUCTION

The section outlines the respective responsibilities of each Local Academy Council, Head of School and staff in relation to financial administration. The Policy also provides a standardised approach to all finance related tasks and covers the following:

- St John Fisher Catholic Voluntary Academy
- St Malachy Catholic Voluntary Academy
- Sacred Heart Catholic Voluntary Academy

Please note this policy should be used in conjunction with the Academies Financial Handbook.

SUMMARY OF RESPONSIBILITIES

- The management of each Academy is, through its Instruments of Government, the responsibility of its Local Academy Council, and, to the extent of the delegated powers vested in them, the committees created by the Local Academy Council.
- The Local Academy Council delegates day to day responsibility for carrying out the policies and decisions of the Local Academy Council and its committees to the Head Teacher.
- Committees or Sub-committees of the Local Academy Council must act strictly within the remit allocated to them by the full Local Academy Council.
- Management and administration duties undertaken by the Head Teacher and the members of the staff shall be carried out in accordance with the terms of this statement, and within the terms of their contracts of employment.
- It is the responsibility of the Local Academy Council's Finance Pay and Personnel Committee to set/recommend to the full Local Academy Council an annual budget for the school for submission to the CMAT Board which accords with the school's aims and objectives, as set out in the current School Improvement Plan, and the legislative responsibilities undertaken by the Local Academy Council. Such approval should be clearly minuted by the Local Academy Council's Finance Pay and Personnel Committee or the full Local Academy Council in sufficient time to allow prompt submission of the plan to the Education Funding Agency (ESFA) and the CMAT Board.
- The Head Teacher will prepare a recommendation for expenditure by reference to the anticipated budget provision of the school, sufficiently in advance of each financial year, in order to allow due consideration and approval by the Local Academy Council's Finance Pay and Personnel Committee. The Head Teacher will advise the Local Academy Council's Finance Committee on all areas of the school budget.
- The Local Academy Council's Finance Pay and Personnel Committee will, in each year, consider the recommendation of the Head Teacher and will set an Annual Budget. Acting with advice and knowledge acquired from any combination of the Local Academy Council, its committees, the Head Teacher and staff, the Local Academy Council's Finance Pay and Personnel Committee will ensure that adequate long term budgeting and monitoring thereof is undertaken in order that the long term performance of the school may be maintained.

3.1 THE ROLE OF THE LOCAL ACADEMY COUNCIL

The role of the Local Academy Council in school financial administration is:

- to establish a Finance, Pay and Personnel Committee and elect its members, and to review the committee's remit and membership on an annual basis,
- to plan the overall school budget, including priorities for future expenditure, and to ensure budget monitoring is undertaken,
- submit the budget plan to the CMAT Board for approval,
- to approve the Draft Annual Budget,
- to maintain a register of pecuniary interests for Academy Council members and staff,
- to consider approve and sign the Statement of Internal Control (SIC).

3.2 THE ROLE OF THE FINANCE, PAY AND PERSONNEL COMMITTEE

In order to assist in the fulfilment of the Local Academy Council's responsibilities, the Finance, Pay and Personnel Committee will meet as necessary. Best practice will be to convene meetings at least once a term to:

- determine and monitor the school's annual budget, including staffing,
- plan the school budget in accordance with the priorities in the School Improvement Plan,
- consider reports from the Head Teacher comparing expenditure with budget and to approve virements as necessary,
- determine the written description of financial systems and procedures,
- operate the arrangements for obtaining quotations and inviting tenders,
- submit to the CMAT Board any proposed write-offs and disposals of surplus stock and equipment,
- determine school banking arrangements,
- determine arrangements for the accounts and audit of the school accounts including school fund,
- determine matters relating to building maintenance, health and safety and lettings outside school hours in accordance with delegated responsibilities,
- determine matters relating to school security,
- seek advice from the Diocesan or Trustees to determine insurance arrangements,
- determine the limits of authority which they delegate to the Head Teacher and approve expenditure recommended by the Head Teacher above those limits,
- to ensure parents can access an annual report on the effectiveness of the school's use of the Pupil Premium,

- monitor the implementation of capital works programme,
- access the impact of the Disability Equality Scheme and contribute to an annual report to parents,
- ensure the school is compliant with guidance on asset management and premises alterations,
- consider the findings and recommendations of Audit reports and findings identified by the Chief Financial Officer,
- the Chair of the Committee shall ensure that minutes are signed at the next meeting to confirm that they are accurate. Copies of the agenda, the approved minutes (subject to appropriate confidentiality exclusions), and papers for each meeting should be made available at the school for anyone to read.

3.3 THE ROLE OF THE HEAD TEACHER

The day-to-day operation of the budget is delegated to the Head Teacher, who will be responsible for:

- preparing the school improvement plan and school budget in accordance with priorities agreed by the Local Academy Council and submission of these plans to the Local Academy Council for approval,
- managing internal control systems and internal financial transactions in accordance with the 'Academies Financial Handbook',
- maintaining adequate financial records in accordance with Academies Financial Handbook,
- setting limits of expenditure for members of staff authorised to place orders,
- providing a monthly budget monitoring report to the Local Academy Council. This should report any variations in expenditure against the approved budget plan,
- monitoring the school cash flow,
- ensuring that returns to the ESFA and the CMAT are submitted according to published deadlines,
- providing access to accounting and other relevant records to Audit, including school fund(s), and implementing auditor recommendations where necessary,
- checking that the school inventory is maintained as accurately and up to date as possible and ensuring that an independent check of the inventory is made at least once a year,
- recommending to the Local Academy Council equipment to be written off or disposed of. Ensuring that disposal of such equipment is adequately recorded in the minutes of the Local Academy Council and that the disposal of assets is conducted in an open manner and so income generated from disposal is maximised. Ensuring that stolen items are reported to the Finance, Pay & Personnel committee before formal approval to delete that item from the inventory/asset register,
- ensuring that adequate procedures are in place for the prompt security marking of all items

of a portable and desirable nature,

- ensure that adequate controls are in place to ensure that all responsibilities delegated are monitored.
- maintain a central file of all submitted applications for grant funding and counter sign any submissions for audit purposes.

3.4 THE ROLE OF THE ADMINISTRATOR(S)

Subject to accordance with individual job descriptions the Head Teacher may delegate financial procedures to the administrative team. The administrative team's roles may include:

- reviewing the monthly salary reports and signing and dating these to confirm they are accurate and noting any queries,
- providing budget monitoring /outturn monthly reports for the Head of School to present to governors,
- submitting pay returns to payroll as appropriate,
- ensuring that invoice checking procedures are followed,
- ensuring that, in conjunction with the Head Teacher, authorisation of orders, invoices and schedules are in accordance with this Financial Administration & Control Policy and the Academies Financial Handbook,
- prompt and intact banking of income and associated recording of income in accordance the Academies Financial Handbook,
- operating the bank account as per the Academies Financial Handbook,
- to prepare cash flow statements so as to ensure the school has sufficient cash to meet its needs and submit these to the finance committee,
- administering the recording of income received, and payments made from the school fund. Retention of all documents such as collection records and receipts to support the transactions processed through the school fund. Preparation of the year end summary of transactions for inspection, in accordance with the Academies Financial Handbook,
- assisting in the maintenance of an accurate inventory and associated security procedures.
- assist in the preparation of the three year budget plan and the financial returns to the ESFA

3.5 THE ROLE OF THE STAFF

The role of staff in school financial administration is:

- to familiarise themselves with this Policy,
- to conduct all financial transactions relating to the school in accordance with this Policy,
- to manage any budget delegated to them by the Head Teacher responsibly, and after due consultation with relevant staff,

- Actively to seek Best Value on all work, goods, materials or services procured on behalf of the school,
- to ensure that all relevant documents (such as delivery notes, invoices etc.) are promptly passed to the administrator for processing.

4.1 LIMITS OF DELEGATION

Virements within Budget Share

Each Local Academy Council shall determine arrangements and limits for virements ensuring that such are appropriate and that the limit for the Head Teacher does not exceed £20,000. Any virement or adjustment in excess of the lower of the limit set for the Head Teacher or £20,000 must first have the minuted approval of the Local Academy Council Finance Pay and Personnel Committee.

Orders

The Local Academy Council shall determine its appropriate limits for the maximum value of orders which shall not exceed £20,000 which may be authorised by the Head Teacher. The Head Teacher, comply with financial regulations, as detailed in section 4.3 - Procurement of Goods and Services (see below).

The Business Manager or Head Teacher will sign all orders by the school. In the absence of the Business Manager or Head Teacher the Local Academy Council Finance, Pay & Personnel Committee will nominate a member of staff to authorise the raising of orders on a temporary basis. This officer should be the most senior member of the teaching staff.

Invoices

The Local Academy Council shall determine the appropriate limits for the maximum value of invoices which may be authorised by the Head Teacher for payment which shall not exceed £20,000. The Head Teacher will, however, comply with financial regulations, as detailed in section 4.4 – Invoice Processing (see below).

The Business Manager or Head Teacher will sign all invoices for the school. In the absence of the Business Manager or Head Teacher the Local Academy Council Finance, Pay & Personnel Committee will nominate a member of staff to authorise invoices for payment on a temporary basis. This officer should be the most senior member of the teaching staff.

Cheques

All cheques must be countersigned by at least one other authorised signatory.

4.2 FINANCIAL REPORTS TO LOCAL ACADEMY COUNCIL AND CMAT

The Head Teacher is responsible for providing the Local Academy Council and the CMAT Board with a report on the budgetary position of the school at regular intervals. The report should be produced on a monthly basis and presented to at least once a term.

Financial reports must be reliable and relevant to users. The characteristics of good quality financial information are that they be:

- produced promptly, in accordance with the Academies Financial Handbook.
- Accurate. Actual expenditure appearing on the report should agree with what has been processed on the Financial System. . There should be a monthly reconciliation of the bank account to the Financial System. Where amounts have been charged to the school and are still in dispute, these should still be included in the actual expenditure until queries have been resolved.
- Complete. To provide the Local Academy Council and CMAT with a “true and fair” view of the school’s financial position the reports must include committed expenditure. For information to be complete, expenditure that the school has been committed to including details of orders and invoices outstanding must be included.
- Understandable. Reports need to be understandable to the intended recipient, and, so far as practicable, jargon free.
- Concise. Reports should be summarised and not contain an unnecessary amount of detail. Expenditure and budget totals should be summarised to the headings contained in the annual ESFA funding statement and in the annual accounts.
- Include a profiled budget. To ascertain whether the level of expenditure to a given date is reasonable, the expected expenditure up to the same date should be provided by the inclusion of a profiled budget. Based on knowledge of the school’s spending patterns the profile looks at the total budget for the year and indicates what percentage of that budget it would be reasonable to have spent by the specified date.
- Include explanatory notes. Where there are significant variances on budget headings an explanation should be provided with the report. Proposed actions to address variances should also be reported and actions agreed should be minuted. Where large orders are due to be placed, this may also require a note to the report.
- Include a projected out-turn on at least a termly basis, which is an estimate of the final budget position of the school at the end of the financial year.

4.3 PROCUREMENT OF GOODS AND SERVICES

- in the event of fewer than three suppliers appearing on the select list applicable to the type of work, goods, materials or services to be provided, the school shall advertise for quotes/tenders for a specific job specification, indicating a date for submittal of quotes/tenders.
- the Head Teacher has a duty to ensure that any expenditure that is incurred through the school budget or the school fund is appropriate and for the purposes of the pupils of the school. Examples of inappropriate expenditure include gifts of any kind including:-
 - Congratulations or get well flowers,
 - Christmas gifts for members of staff,
 - leaving presents for members of staff,
 - Christmas meals for members of staff,
 - retirement party for a member of staff,
 - a staff thank you meal that has included partners,
 - tea and coffee facilities for staff.
- any gifts given to the school or its staff by suppliers will be used by the school to help raise

money for the school fund.

- the Head Teacher has delegated responsibility for the apportionment of a hospitality allocation within the school budget. This is only to be used for when the school hosts meetings/events that relate to school business.

4.4 INVOICE PROCESSING

When invoices are received, it is essential to check that all the elements of the invoice are correct before authorising payment. The checks should be carried out and evidenced by separate individuals where possible. An invoice certification stamp is the best way of providing evidence that the following checks have been carried out:

- goods have been received in school and the quantity and quality being as per order. The goods received note shall be retained and filed with the copy invoice.
- the arithmetic should be checked to ensure that the following are correct:
 1. Unit price
 2. Quantity
 3. Discounts
 4. Total net cost
 5. VAT has been applied at the applicable rate
 6. Total invoice cost
- valuable items that are portable and desirable should be security marked and added to the inventory or asset register immediately.
- that the invoice is not a copy or a facsimile and has not previously been paid. If it is necessary to request a duplicate invoice (if original is lost), then this duplicate shall be endorsed 'not previously passed for payment'. The endorsement should be certified by the signature of the Business Manager Business Manager or Head Teacher.
- an officer with delegated responsibility from the Local Academy Council (the Business Manager Business Manager or Head Teacher) will certify that the invoice is authorised for payment. This authorisation shall be evidenced by the personal signature of the Head Teacher and must not be a facsimile or signature stamp.

4.5 RECONCILIATION PROCEDURES

It is essential that thorough procedures are in place to ensure that all costs incurred and income received against the school's account(s) are valid and verify that they are the responsibility of the school. The Head of Teacher is responsible for ensuring that controls are in place for these checks to be carried out. The Head Teacher will delegate this role to the Business Manager and/or administrator(s). The Business Manager/Administrator shall undertake the following duties on a monthly basis:

- reconcile the transactions above to the financial system,
- submit sickness absence claims where relevant,
- complete a monthly bank reconciliation by the 10th of the following month and submit copies of reconciliations to Chief Financial Officer.

4.6 OPERATION OF LOCAL BANK ACCOUNT

When the school operates its own bank account the school must implement these controls:

- a list of cheque signatories (mandate) should be drawn up whereby all cheques must have two authorised signatories,
- the Head of School may sign all cheques other than those payable to themselves,
- in the absence of the Head Teacher the Deputy Head or Assistant Head should sign cheques,
- a minimum of three signatures should be maintained on the mandate,
- no member of staff is permitted to sign cheques payable to themselves or to someone closely connected to themselves or in whom they have a pecuniary interest,
- the mandate should be notified to the bank. Arrangements must be made with the bank & must include:
 - a statement to be provided each month,
 - to disallow any overdraft or loan facilities offered by the bank,
 - to disallow the school from entering into investments of a speculative nature (e.g. money markets). However, deposit accounts are allowed. Automatic transfers to and from higher interest accounts upon balances reaching specified levels are permitted.

Direct debit payments may be entered into for the payment of utility bills and other suppliers with whom the school has a regular contract. The value of each Direct Debit should be reviewed and compared with invoices received from the supplier. Suppliers paid by Direct Debit must be reviewed regularly to ensure they continue to provide Best Value.

On receipt of the monthly bank statement, the school will reconcile the bank balance to the balance held in the Financial System. A copy of the monthly reconciliation must be certified by the Chief Financial Officer and retained in school.

It is recommended that schools should produce termly cash flow forecasts to ensure there are adequate funds in the bank to pay for the salaries and day to day expenditure. The bank account should operate autonomously from all other "unofficial" accounts (if necessary).

4.7 SECURITY, INVENTORIES, STOCKS AND DISPOSAL OF ASSETS

The Local Academy Council is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, etc. under its control.

An asset register should also be maintained in a format agreed with the Local Academy Council and CMAT, in which shall be recorded an adequate description of all land, buildings, moveable plant and machinery, vehicles, furniture, fittings and equipment belonging to the School, where the current valuation (for property) or the acquisition cost (for other assets) is greater than the

following de-minimis levels:

1. Land and Buildings £5,000
2. Vehicles, Plant & Machinery and Other Equipment £2,000

3. Furniture & Fittings £2,000
4. Information Technology Equipment £250

Records of all portable, desirable and valuable items (not included on the asset register) shall be maintained on the official Inventory. These items should be permanently security marked as being the property of the school in a visible manner. Where inventories are maintained on a spreadsheet or database, a hard copy should be produced annually and retained.

Inventories shall be kept up to date to record all items received or disposed of by whatever means. Records will show any income received from disposals and cross referenced to accounting records. Serial numbers included on the inventory should, wherever possible, be the manufacturer's serial number.

Annually, a physical check of all inventory items should be carried out. All discrepancies shall be reported to the Local Academy Council.

Safes must be kept locked and the key removed. Keys to safes and cash boxes must be carried on the person of the nominated key holder at all times. The loss of such keys should be reported to the Head Teacher immediately.

Money left on the premises shall be secured in a locked safe, where provided, or in a locked secure cabinet, and always in accordance with the requirements of insurers. The maximum insurance limit for cash (and cheques) held in a safe is £10,000, unless a higher limit is specifically agreed with insurance.

Losses due to theft of stocks or cash shall be promptly reported to the Police, Head Teacher and Local Academy Council.

Steps must be taken by the Head Teacher to ensure that there are effective back up procedures for all computer systems. All back up disks, tapes, etc. should be securely retained in a fireproof safe or remote location, with at least one tape/disk held securely offsite. Recommendations for backup procedures should be regularly checked with the school IT support provider.

Arrangements should be made to ensure that only authorised staff have access to computer hardware and software used for school management. Passwords should not be disclosed or shared and should be changed regularly. Access rights of any staff leaving the school should be promptly revoked.

The CMAT and Academies as appropriate shall register with the Information Commissioner, and comply with all regulations relating to by the Data Protection Act 1998.

Assets with a value of less than £1,000 may be disposed of with the authority of the Head Teacher, but with the Local Academy Council being informed at their next meeting. Items disposed of £1,000 or more (including stolen items) need Local Academy Council approval/acknowledgement in writing.

In disposing of IT equipment, an assessment should be made of such equipment to ensure that all sensitive data has been removed.

The proceeds from the disposal of an asset will be credited to the School Budget Share, irrespective of how the asset was initially acquired by the school. The income must not be credited to the school fund, or any other unofficial account.

In disposing of an asset, the Head Teacher is responsible for ensuring that the school is taking reasonable steps to secure the maximum revenue for the asset. This should be achieved by:

1. taking reasonable steps to advertise the disposal;
2. inviting bids for the asset (sealed bids are preferable);
3. negotiating with potential purchasers.

The Business Manager/administrator is responsible for maintaining a register of assets/equipment loaned or taken off the premises by other establishments, staff or pupils. A separate register should be kept of long term loans (e.g. musical instruments) and loans relating to specific grants (e.g. computers at home initiative).

4.8 DEPRECIATION

Non-Current Assets are to be depreciated to reflect the recoverable amount in the financial statements, over the useful life of the asset.

The depreciation will be calculated on an annual basis for preparation of the year end accounts.

Groups of assets will use the same method of depreciation. There may very occasionally be an asset that does not completely fit into one of the categories below and the Finance Pay and Personnel Committee will discuss these items on an individual basis.

ASSET GROUP DEPRECIATION METHOD

Land	No depreciation
Buildings and Building modifications	2% (50 yrs) Straight line
Plant and Machinery	20% (5 yrs) Straight line with nil residual value
Furniture and Equipment	20% (5yrs) Straight line with nil residual value
Computer Equipment and Software	33% (3 yrs) Straight line with nil residual value
Vehicles / Minibuses	25% (4 yrs) Straight line with nil residual value. Assets
Under Construction.	These are not depreciated until the asset is brought into use.

The expected useful life of all assets will be assessed prior to depreciation calculations and recorded in the Fixed Asset Register.

4.9 CHARGING POLICY

CHARGING AND REMISSIONS POLICY GENERAL PRINCIPLES

To levy, except where pupils are entitled to statutory remission, a charge for all board and lodging costs on residential visits. To request voluntary contributions from parents for school activities in or outside time for which compulsory charges cannot be levied but which can only be provided if there is sufficient voluntary funding, whilst ensuring that no pupil is excluded from such activities by reason of inability or an unwillingness to make a voluntary contribution.

When the school informs parents about a forthcoming visit, they should make it clear that parent who can prove they are in receipt of the following benefits will be exempt from paying the cost of board and lodging which will be met by school fund.

- Universal Credit
- Income support (IS)
- Income based Jobseekers Allowance (IBJSA)
- Support under Part VI of the Immigration and Asylum Act 1999

- Child Tax Credit, providing that Working Tax Credit is not also received and the family's income (as assessed by Her Majesty's Revenue and Customs) does not exceed the statutory limits
- The guarantee element of State Pension Credit
- Employment and Support Allowance

To levy no charge for examination entries except where:

- the school has not prepared pupils from the examination in the academic year in which entry is made;
- a dual entry is proposed;
- a pupil has failed, for no good reason, to complete the requirement of the examination or to attend for it;

To levy no charge in respect of the books, materials, equipment, instruments or incidental transport provided in connection with National Curriculum, statutory Religious Education or in preparation for prescribed public examinations or courses taught in the school, except where parents have indicated in advance they wish to make a purchase.

To seek payment from parents for the cost of replacement or repair cost of any book, instrument, fitting, fixture or other article damaged or lost through deliberate or careless behaviour of a pupil.

Subject to the Data Protection Act the Local Authority Council and CMAT has approved a charge of no more than £20 as costs for photocopying a pupil's school records should parents request to have sight of these.

Music lessons may be charged for if the teaching is not an essential part of the National Curriculum or a public examination syllabus being followed by the pupils.

The trust will always act in accordance with guidance provided by the Department for Education (DfE) and in force at the time.

REVIEW

The Local Academy Council reserves the right to review and amend this charging policy statement from time to time, as appropriate.

4.10 INSURANCE ARRANGEMENTS

The Head Teacher shall be responsible for effecting such insurance necessary to cover risks to which the school is exposed; this cover will comply with the minimum requirements of the Education Funding Agency (ESFA) and Department for Education (DfE):

- Where insurances are purchased through a local authority or broker the Head Teacher shall promptly notify any new risks, additions and alterations affecting existing insurances and shall consult with them together with legal advice in respect of any terms of indemnity which the school may be required to give.
- Where insurances are purchased through the local authority or Broker the Head Teacher shall immediately notify any loss, liability or damage, or any event likely to result in a claim, and

take such other action as may be necessary to satisfy any insurance policy conditions (e.g. notifying police and obtaining crime identification numbers).

- The CMAT and Local Academy Council may exercise their discretion in effecting insurance cover for risks not otherwise covered by the insurance purchased from a local authority.
- The Head Teacher will be responsible for identifying potential areas of risk and for establishing procedures for reducing risks where possible.

4.11 PAYMENTS TO INDIVIDUALS

The school has a responsibility for ensuring that all payments to individuals are subject to tax and national insurance deductions where appropriate. In order to achieve this, the following guidelines should be followed:

- an assessment must be made as to whether the individual is subject to a contract of service (i.e. employed) or a contract for services (i.e. a self-employed independent contractor),
- if considered to be a contract of service, the individual shall be set up as an employee of the school before receiving payment through the payroll,
- where an individual seeks payment from the school for a contract for services, this must be in the form of an invoice.

Careful attention should be paid to repetitive payments to individuals.

Travel claims may be processed and paid directly by the school. The school may determine their own rates of reimbursement provided that they are reasonable but if they exceed the HMRC Approved Rate they will render the claimant liable to income tax and N.I. on the excess amount.

4.12 RECEIVING INCOME

Income generated by the school will be received by administration staff from a number of sources. All income shall:

- be paid into the school's official bank account without delay or deduction,
- be banked prior to any school closure exceeding twenty-four hours,
- be collected in advance of service delivery wherever possible,
- be acknowledged by official receipts and accounted for without delay, with all such receipts held securely to prevent misuse,
- be identified by means of an appropriate accountancy code,
- not be used to discharge expenditure,
- not be used for the purpose of cashing personal cheques.

Where income is to be collected after the service has been provided, an official invoice shall be issued and submitted without delay, to the debtor.

All income shall be held securely until banked and shall be acknowledged in writing when transferred

from one person to another.

All payments banked shall be by means of an official bank paying-in book, separately identifying cash and cheques, with all cheques listed.

The school shall determine a maximum amount of income to hold securely and in accordance with insurance requirements. The school shall not exceed the agreed limit.

4.13 MISCELLANEOUS ISSUES

REGISTER OF PECUNIARY (OR BUSINESS) INTERESTS

The Local Academy Council, or relevant committee, shall maintain a 'Register of Pecuniary Interests' that lists the personal interests, financial or otherwise, that could be deemed a potential conflict of interest for any Council Member, Head Teacher or any other member of staff. All Academy Council Members and members of staff shall declare in writing if they have a pecuniary interest in a personal capacity in any contract with the school.

The Head Teacher shall keep the Register up to date as new members or staff join the school and must undertake an annual review. A Pecuniary Interest form should contain the following information:

- the name of the relevant person,
- the company or organisation the member of staff has an interest in,
- what the interest is

Those Council Members or staff not holding any pecuniary interests must submit a nil return.

GIFTS

All gifts to the school either in kind or in money should be recorded.

EXPENSES PAID TO COUNCIL MEMBERS AND TRUSTEES

Reasonable expenses may be paid to Council Members and Trustees in accordance with DfE guidance.

AUDIT

As per the Academies Financial Handbook, the school will receive an 'end of year audit' in preparation for submitting the end of year accounts to Companies House.

LETTINGS

Prices for charging at each Academy will be reviewed annually by the Business Manager and approved by the Local Academy Finance Pay and Personnel Committee. Formal approval will be sought at Full Governors for the charges to be effective from 1st September each year. The charges should include where appropriate a Caretaker Fee and a proportion of Energy Costs.

Appendix B

Tendering Policy

Orders over £50,000

All goods/services ordered with a value over £50,000 must be subject to formal tendering procedures. OJEU procurement thresholds need to be observed. Guidance on the OJEU thresholds is given in the Academies Financial Handbook. Ordering goods which may potentially be over £50,000 must be discussed with Head Teacher Director prior to any communication with suppliers. This is to ensure correct procedures are followed from the outset.

Forms of Tenders

There are three forms of tender procedure: open, restricted and negotiated and the guidance for circumstances in which each procedure should be used are described below.

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

Preparation for Tender

Full consideration may be given to:

- objective of project
- overall requirements
- technical skills required
- after sales service requirements

- form of contract.

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

Invitation to Tender

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

An invitation to tender may include the following:

- introduction/background to the project;
- scope and objectives of the project;
- technical requirements;
- implementation of the project;
- terms and conditions of tender and
- form of response.

Aspects to Consider

Financial

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

Technical/Suitability

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

Other Considerations

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

Tender Acceptance Procedures

The invitation to tender should state the date and time by which the completed tender document should be received by the Trust. Tenders should be submitted in plain envelopes clearly marked to indicate they contain tender documents. The envelopes should be time and date stamped on receipt

and stored in a secure place prior to tender opening. Tenders received after the submission deadline should not normally be accepted and any reason for accepting them should be recorded.

Tender Opening Procedures

All tenders submitted should be opened at the same time and the tender details should be recorded. Two persons should be present for the opening of tenders, either the Chief Financial Officer, Business Manager or the Head Teacher plus a member of the Finance Pay & Personnel Committee.

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

Tendering Procedures

The evaluation process should involve at least two people. Those involved should disclose all interests, business and otherwise, that might impact upon their objectivity. If there is a potential conflict of interest then that person must withdraw from the tendering process.

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

Full records should be kept of all criteria used for evaluation of contracts over £50,000 and a report should be prepared for the Finance Pay & Personnel Committee highlighting the relevant issues and recommending a decision.

Where required by the conditions attached to a specific grant from the DFE, the department's approval must be obtained before the acceptance of a tender.

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

Appendix C

Fraud Policy and Procedures Introduction

The CMAT aims to be an honest and ethical institution. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts business. This document sets out the CMAT's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the CMAT's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.

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

1. The development and publication of a formal statement of its expectations on standards of personal conduct, propriety and accountability;
2. The establishment of adequate and effective systems of internal financial and management control (and a clear requirement to comply with them), and an ongoing review and report on these systems;
3. The development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within the CMAT and Academies and a fraud response plan which sets out the policies and procedures to be invoked following the reporting of possible fraud or the discovery of actual fraud.

These three steps are described in greater detail in the following sections

Personal Conduct

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

- these regulations are binding on all Trustees and Council Members, members of staff, students and constituent parts of the CMAT. Refusal to observe them will be grounds for disciplinary action.
- in disbursing and accounting for all funds, the CMAT must demonstrate that it is adopting high standards of financial probity. Implicit within this regime is the requirement that Trustees, Council Members and employees of the CMAT must at all times conduct financial affairs in an ethical manner.
- all members of staff, trustees and Council Members of CMAT are responsible for disclosing any personal, financial or beneficial interest in any transaction with respect to the Academy or its related companies, minority interest companies and trading areas.
- any person who is responsible for placing an order with a supplier (whether a contractor or not) with whom he has a personal interest must disclose this to the Head Teacher or the Business Manager.
- Trustees or Council Members or employees of the CMAT shall never use their office or employment for personal gain and must at all times act in good faith with regard to the

interests of the CMAT and the Academies.

- Heads of Department/Budget Holders are expected to adhere to the Financial Regulations at all times and to use their best efforts to prevent misuse or misappropriation of funds and other CMAT property. Taken together, these represent a statement of the framework within which Trustees Council Members and employees are expected to conduct themselves. These requirements will also be stated within the Staff Handbook which will be issued to all members of staff and which will also include a statement of the disciplinary consequences if they are not complied with.

Systems of Internal Control

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

The general framework of responsibilities for financial management and the policies relating to the broad control and management of the CMAT are documented in the Financial Policy. The Financial Procedures are issued and updated periodically by the Trust Board. They are binding on all Trustees, Council Members, staff, students and constituent parts of the CMAT and are distributed to the Head Teacher, the Senior Leadership Team, Heads of Department and staff in each Academy's finance office.

The CMAT has also established an Audit Committee which provides advice to management in respect of Control matters and which conducts a cyclical programme of reviews of the adequacy and effectiveness of the systems which have been put in place (including those intended to minimise the potential exposure to fraud and corruption).

Fraud Response

This document sets out the CMAT's policies and procedures for ensuring that all allegations and reports of fraud or dishonesty are properly followed-up are considered in a consistent and fair manner and that prompt and effective action is taken to:

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

The plan includes both statements of general policy and specific steps to be taken when circumstances dictate and is necessary in order to reduce the following risks:

- inadequate communication so that action is late or inappropriate;

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

The main elements of the CMAT's policy are in line with the **Whistle-blowing Policy** and are outlined below:

1. All Trustees, Council Members , staff, students and constituent parts of the CMAT are required to notify immediately the Head Teacher and/or the Chief Financial Officer of any financial irregularity, or any circumstance suggesting the possibility of irregularity, affecting the financial procedures, cash, stores or other property of the CMAT. The Head Teacher and/or Chief Financial Officer should bring this to the attention of the Chair of the CMAT and Local Academy Finance Pay and Personnel Committees and the Trust Board immediately.
2. The Head Teacher/Chief Financial Officer will ascertain whether or not the suspicions aroused have substance. He/She will if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required. The findings, conclusions and any recommendations arising from the preliminary investigation will be reported to the Chair of CMAT and Local Academy Finance Pay and Personnel Committees the Chairs of the CMAT and Local Academy Council.
3. The Head Teacher will have the initial responsibility for coordinating the individual Academy's response. In doing this he/she will consult with the Academy's Human Resources Advisor regarding potential employment issues. The Head Teacher will also seek expert legal advice from the Academy's Legal Advisor on both employment and litigation issues before taking any further action.
4. The Head Teacher is required to notify the CMAT Local Academy Council of any serious financial irregularity. This action will be taken at the first opportunity following the completion of the initial investigations and will involve, inter alia, keeping the Chair of the CAMT and Local Academy Finance Pay and Personnel Committees and the Chair of the CMAT and Local Academy Council fully informed between committee meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.
5. If evidence of a fraud is forthcoming then the CMAT and/or Local Academy Council will inform the DfE as required by the Funding Agreement and will consider whether or not to refer the matter to the Police or other enforcement authorities.

Appendix D

Best Value Statement for Local Academy Councils

Introduction

The Local Academy Council is accountable for the way in which the school's resources are allocated to meet the objectives set out in the school's development plans. The Academy Council needs to secure the best possible outcome for pupils, in the most efficient and effective way, at a reasonable cost. This will lead to continuous improvement in the school's achievements and services.

What is Best Value

Local Academy Councils will apply the four principles of best value:

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

The Approach of the Local Academy Council

The Academy Council and school managers will apply the principles of best value when making decisions about:

- The allocation of resources to best promote the aims and values of the school.
- The targeting of resources to best improve standards and the quality of provision.
- The use of resources to best support the various educational needs of all pupils. The Academy Council and the school managers will:
- Make comparisons with other/similar schools using available data, e.g. RAISE online, quality of teaching and learning, levels of expenditure.
- Challenge proposals, examining them for effectiveness, efficiency, and cost.
- Require suppliers to compete on grounds of cost and quality/suitability of services/products.
- Consult individuals and organisations on quality/suitability of service we provide to parents pupils, and services we receive from providers.

This will apply in particular to:

- Staffing
- Use of premises
- Use of resources
- Quality of teaching
- Quality of learning
- Purchasing
- Pupil's welfare

- Health and safety

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

Staffing

Academy Councils and Head Teachers will deploy staff to provide best value in terms of quality of teaching, quality of learning, adult-pupil ratio, and curriculum management.

Use of Premises

Academy Councils and Head Teachers will consider the allocation and use of teaching areas, support areas and communal areas, to provide the best environment for teaching and learning, for support services, and for communal access to central resources.

Use of Resources

Academy Councils and Head Teachers will deploy equipment, materials and services to provide pupils and staff with resources which support quality of teaching and quality learning.

Teaching

Academy Councils and Head Teachers will review the quality of curriculum provision and quality of teaching, to provide parents and pupils with:

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

Learning

Academy Councils and Head Teachers will review the quality of children's learning by setting of pupil achievement targets.

Purchasing

Academy Councils and Head Teachers will develop procedures for assessing need, and obtaining goods and services which provide best value in terms of suitability, efficiency, time and cost.

Pupil's Welfare

Academy Councils and Head Teachers will review the quality of the school environment and the school ethos, in order to provide a supportive environment conducive to learning and recreation.

Health and Safety

Academy Councils and Head Teachers will review the quality of the school environment and equipment, carrying out risk assessments where appropriate, in order to provide a safe working environment for pupils, staff and visitors.

Monitoring

These areas will be monitored for best value by:

1. Departmental Reviews by the Head Teacher & Senior Leadership Team.
2. Termly target setting meetings between Head Teacher, Senior Leadership Team and head of departments.
3. Annual performance management.
4. Annual budget planning.
5. Head Teacher's reports including financial review.
6. Feedback from external auditors and audit report.
7. Analysis of school pupil performance data.
8. Analysis of LA/DfE financial data.
9. Analysis of DfE pupil performance data.
10. Key issues for action identified by OFSTED.
11. Academy Councils termly committee meetings
12. Academy Councils annual staff salary review.

Appendix E

Travel and Subsistence Policy Introduction

If an employee is not sure whether they will be able to make a claim in a particular situation, they should obtain authority before they incur any expenses, as this may not be reimbursed. Authority should be sought before the claim is submitted.

It is very important that claims are not made outside the terms of this policy and guidance unless permission has been given specifically to deal with a particular situation.

Accommodation

All overnight stays must be approved in advance by the appropriate authorised officer.

In some situations, particularly certain training courses, accommodation is provided as part of the package, in which case employees do not need to make any claim. In other cases, the employee will be reimbursed the actual cost of reasonable bed and breakfast incurred.

Travel

General Principles

Employees should only make business journeys when they are absolutely necessary. Other options should always be considered before travel is undertaken which are more efficient and cost effective for example email, telephone, video or telephone conferencing.

Where a business journey is necessary, employees are expected to organise it in the shortest and most effective way which is safe.

Employees whose post requires them to undertake business travel are responsible for their own travel arrangements and these must be carried out in the most effective and efficient way which is safe to perform the job. The CMAT will support necessary business travel, including reimbursement of costs arising from the use of employees' own vehicles.

Environmentally friendly travel should be encouraged. Mileage payments will be made within Her Majesty's Revenue and Customs guidelines.

Mileage Payments

Employees who use their own car, van, motorcycle or cycle for official CMAT work purposes are entitled to be reimbursed in accordance with approved mileage rates. Where a number of employees undertake the same or a similar journey, they should always travel together.

In addition to mileage rates detailed, employees who take passengers in a car or van may claim a passenger mileage payment per passenger per mile. The passenger must be an employee of the CMAT or an employee of a partner organisation on the same Academy business. Where the passenger does not start or finish their journey at the same time as the driver, then the driver can only claim for the number of miles that the passenger was actually present in the vehicle.

The basic criteria for claiming official mileage is that this should be calculated from the employee's workplace and back again. Normal everyday home to office mileage is the employee's responsibility.

Where it is more beneficial for employees to travel direct from home to an outside appointment or vice versa, rather than call in to the workplace first, they are only entitled to claim the number of

miles over and above their normal home to work mileage. On this basis, all travel claims in any one day should always exclude the employee's normal home to office miles regardless of the reason e.g. training course etc.

The only circumstance in which normal home to office mileage is payable is where a second journey from home to a place of work is made on the same day in order to carry out official duties. Where an employee agrees to work on a day they would not normally work, it is still their responsibility to get to and from work (including training courses). Therefore, no home to work mileage is payable.

Other conditions

Where an employee is required to travel from their normal workplace to carry out their day to day role, travelling time is included within their normal working day. However, employees who are expected to travel to training courses can claim no more hours than their normal working day including travelling time. Where there are excessive demands placed on an employee, for example very long distances travelled which extend significantly over the working day and where such occurrences happen repeatedly over a short period of time, then management will have discretion, as a gesture of goodwill, to allow some time in lieu as recompense.

Rail Travel

If an employee requires a rail ticket for business purposes they must contact the authorised person who can organise this for them.

Employees are expected to travel standard class, and take advantage of off peak or other reduced rates if the circumstances allow. First Class travel may only be used provided prior departmental approval is obtained, if:

- reasonably accompanying someone else travelling First Class; or
- the timing of a journey would make it impossible to work effectively, e.g. peak holiday periods; or
- standard class accommodation is full; or
- the additional cost of travelling by First Class is no more than £50 in total.

Parking Expenses

Bus fares and car-parking charges properly incurred on Academy business may be reclaimed in full. The CMAT will not reimburse in respect of parking or similar fines.

Authorisation

The formal responsibility for authorising business journeys rests with the other authorised officer. Employees are advised to seek approval in advance for any unusual journeys where there is likely to be any doubt about the legitimacy of the journey or of the amount of mileage that can be claimed.

Methods of Claiming

Employees should complete the Travel, Subsistence and Expenses Claim, attaching the relevant VAT receipts. Claims should be made on such dates specified by an individual department and submitted immediately to departmental administrators in order that processing by the Payroll Department may take place in time for the following month's payroll. Claims must be made on a monthly basis; if an employee delays and then submits forms covering a substantial period they must expect a delay in processing and payment, or that the claim is not met.

Employees should note the terms of the declaration on the claim form. No one should make or approve a claim if the conditions explained in this policy have not been met. The CMAT will take a very serious view of fraudulent or negligent claiming or certification.

Insurance

Employees who use their own vehicle for work should ensure they have the appropriate insurance to cover business travel. This is normally referred to as 'Business, Social and Domestic' cover by Insurance companies. It is the employee's responsibility that they are insured. They must also ensure that it is otherwise lawful for the vehicle to be driven.

Appendix F

Financial Reserves Policy Introduction

The CMAT Board and Local Academy Council need to consider the level of reserves the school should hold. Levels of reserves which are too high tie up money which should be spent on current school activities. Levels of reserves which are too low may put the future activities of the school at risk.

The reserves policy

The reserves policy:

- Assists in strategic planning by considering how new projects or activities will be funded.
- Informs the budget process by considering whether reserves need to be used during the financial year or built up for future projects.
- Informs the budget and risk management process by identifying any uncertainty in future income streams.

During the financial year

The Trustees shall identify:

- When reserves are drawn on, so that they understand the reasons for this and can consider what corrective action, if any, needs to be taken.
- When reserve levels rise significantly above target so that they understand the reasons and can consider the corrective action, if any that needs to be taken.
- Where the reserves level is below target and consider whether this is due to short-term circumstance or longer term reasons which might trigger a broader review of finances and reserves.

Development of the academy's reserves policy

When considering an appropriate level of reserves, the Trustees shall consider:

- The risk of unforeseen emergency or other unexpected need for funds.
- Covering unforeseen day-to-day operational costs, for example employing temporary staff to cover a long-term sick absence.
- A fall in a source of income, such as lettings.
- Planned commitments, or designations, that cannot be met by future income alone, for example plans for a major capital project.
- The need to fund potential deficits in a cash budget, for example money may need to be spent before a funding grant is received.

The financial risks identified determine the amount of reserves the Academy targets to hold.

In-year reports to the CMAT Board and the Local Academy Council

In-year reports:

- Compare the amount of reserves held with the target amount or target range set for reserves.
- Explain any shortfall or excess in reserves against target set.
- Explain any action being taken or planned to bring reserves into line with target. Annual financial statements

The reserves policy disclosed in the CMAT report will include the following information:

- Why reserves are held.
- What amount/range of reserves is considered appropriate for the academy trust.
- What the level of reserves is at the year end.
- How the CMAT is going to achieve the desired level or range of reserves.
- How often the reserves policy is reviewed. Monitoring and evaluation of the policy

This policy will be monitored regularly for any changes in legislation or directions from the DFE which may have an effect and evaluated in the light of any comments made by the DFE, ESFA, auditors and any other interested parties.

Reviewing

The Head Teacher and Trustees will carry out a review of this policy on a regular basis to ensure that any new or changed legislation or guidance is adhered to.

Appendix G Whistleblowing Policy Purpose

The purpose of this policy is to make clear that employees can and should voice concerns without fear of victimisation, subsequent discrimination or disadvantage. It is intended that this policy will encourage and enable employees to raise serious concerns within the school and the Blessed Peter Snow Catholic Multi Academy Trust rather than overlooking a problem or 'whistle blowing' outside the organisation.

Applicability

This policy applies to all employees within the CMAT whether on a permanent or on a fixed term contract. It also applies to contractors working for the school or CMAT.

Roles and Responsibilities

The CMAT along with the Local Academy Council and management of the school has overall responsibility for ensuring that the Whistleblowing Policy is managed appropriately in accordance with this agreed procedure.

The Head Teacher along with line managers is responsible for making employees aware of the existence of this policy. The Head Teacher is responsible for maintaining a record of concerns raised and outcomes (but in a form which does not endanger confidentiality) and will report to the Local Academy Council and CMAT as necessary.

Employees are responsible for making themselves familiar with and complying with this policy.

Policy

Employees could be the first to realise that there may be something seriously wrong within an individual school or the CMAT. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the school. They may also fear harassment or victimisation. In these circumstances the employee may feel it is easier to ignore the concern rather than report what may just be a suspicion of malpractice.

The CMAT is committed to the highest possible standards of openness, probity and accountability. In line with that commitment we expect employees, and others that we deal with, who have serious concerns about any aspect of the CMAT's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.

This policy aims to encourage employees to feel confident about raising serious concerns and to question and act upon concerns about practice and to provide avenues for employees to raise those concerns and receive feedback on any action taken. The policy also aims to reassure employees that they will be protected from possible reprisals or victimisation if they have a reasonable belief and have made any disclosure in good faith. A Grievance Procedure exists to enable an employee to lodge a grievance relating to his/her own employment. The Whistleblowing Policy is intended to cover major concerns that fall outside the scope of other procedures. This includes:

conduct which is an offence or breach of the law

disclosures related to miscarriages of justice

serious health and safety risks, including risks to the public as well as other employees

serious damage to the environment

the unauthorised use of public funds

sexual or physical abuse of pupils

unethical conduct

Any serious concerns that an employee may have about any aspect of conduct by employees of the school or others acting on behalf of the school may be reported under this policy. This policy does not replace the CMAT's complaints procedure.

Safeguards against harassment or victimisation

The CMAT recognises that the decision to report a concern can be a difficult one to make. If what the employee is saying is true, or they have a reasonable believe that it is true, the employee will have nothing to fear because they will be doing their duty to the school and pupils of the school.

The CMAT will not tolerate any harassment or victimisation (including informal pressure) and will take appropriate action to protect employees when concerns are raised in good faith.

Any investigation into allegations of potential malpractice will not influence, or be influenced by, any disciplinary or redundancy procedures that already affect an employee.

Confidentiality

All concerns will be treated in confidence and every effort will be made not to reveal the identity of an employee who raises allegations under this policy. At the appropriate time, however, the employee may need to come forward as a witness.

Employees are encouraged to put their name to allegations wherever possible. This is because concerns expressed anonymously are much more difficult to investigate. Therefore anonymous allegations will be considered at the discretion of the Head Teacher in consultation with the Chair of the Local Academy Council.

Untrue allegations

If an employee makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against the employee. If however, the employee makes an allegation frivolously, maliciously or for personal gain, disciplinary action will be taken against the employee.

How to raise a concern

In most circumstances the employee should raise concerns with their immediate line manager. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of malpractice. For example, if the employee believes that senior management is involved, the employee should approach the Head Teacher, Chair of the Local Academy Council or the Board of CMAT Directors.

Concerns may be raised verbally or in writing. It is helpful for the following information to be provided: the background and history of the concern (giving relevant names and dates) and the reason why the employee is particularly concerned about the situation.

The earlier the employee expresses the concerns, the easier it will be to take action.

Although the employee is not expected to prove beyond reasonable doubt the truth of an allegation,

the employee should demonstrate to the person contacted that there are reasonable grounds for the concern.

The employee may wish to consider discussing the concern with a colleague or trade union representative first and may find it easier to raise the matter if there are other colleagues who have the same experience or concerns.

How the School will respond

The school may need to test out the concerns. Where appropriate the concerns may be investigated by management, this could be through the disciplinary process where relevant; or form the subject of an independent inquiry.

In order to protect individuals and those accused of malpractice, initial enquiries will be made to decide whether an investigation is appropriate, and if so, what form it should take. Some concerns may be resolved by agreed action without the need for investigation.

Within 10 working days of a concern being raised the Head Teacher or Chair of the Local Academy Council will write to the employee:

- acknowledging that a concern has been raised
- indicating how it is proposed to deal with the matter
- giving an estimate of how long it will take to provide a final response
- telling the employee whether any initial enquiries have been made
- telling the employee whether further investigations will take place and if not, why not.

The amount of contact between the individual considering the issue and the employee who raised the issue will depend on the nature of the matters raised; the potential difficulties involved and the clarity of information provided. If necessary the school will seek further information from the employee.

The school accepts that the employee will need to be assured that the matter has been properly addressed and therefore the school will inform the employee of the steps that have been taken to resolve the matter as appropriate. Where the employee has raised concerns in writing, then the school should confirm their course of action in writing also.

How the matter can be taken further

The aim of this policy is that employees should be able to raise concerns internally and it is hoped that the employee will be satisfied with any action taken. If this is not the case then they may raise their concerns to the CMAT. If the employee wishes to take the matter outside of the organisation then the following are possible contact points:

- Public Concern at Work
- Audit Commission
- a relevant trade union
- Citizens Advice Bureau

- relevant professional bodies
- regulatory organisations
- local police
- HM Revenue & Customs
- DfE

If the employee chooses to take the matter outside of the school and CMAT then the employee should ensure that they do not disclose confidential information. An employee should not take concerns directly to the media.

Appendix H

Fixed Asset Policy

1. Introduction

The purpose of this policy is:

- To provide guidance when dealing with capital expenditure and the purchase and disposal of fixed assets (as defined below);and
- To provide guidance on other aspects of fixed asset accounting such as depreciation and revaluation

2. Definitions

Accumulated Depreciation

The total accumulated amount charged to the income and expenditure account to reflect the use of the asset by the business, over its useful economic life. The value of the fixed asset on the balance sheet will be reduced over the useful life of the asset.

Capitalisation

The addition to the balance sheet of an amount in respect of an asset which has come into the possession of the School, whether through purchase or donation or gift in kind.

Carrying amount/net book value

The purchase cost (or valuation) of a fixed asset less the accumulated depreciation on that fixed asset.

Depreciation

The charge made to the income and expenditure account each month to reflect the use of the asset by the business during the period.

Fixed Assets

A fixed asset is an asset that has a useful life greater than one year. This includes land, buildings, office furniture and equipment, vehicles, IT equipment and other classroom equipment. These are included in the School balance sheet. Consumables which are used on a daily basis are not fixed assets.

Fixed Asset Register

An inventory of all fixed assets which must include date purchased the depreciation rate, net book values and the depreciation on the PS Financials.

Grant

Funds given to the School by a third party, subject to complying with any terms and conditions attached to the grant, to purchase unspecified fixed assets.

Recoverable Amount

The cash proceeds when an asset is disposed.

3. Categories of Fixed Assets

This list describes the categories of fixed assets most commonly used by Schools. It is not exhaustive and other categories may be added but only with the approval of the Chief Financial Officer.

Freehold and Long Leasehold Buildings

The cost of acquiring freehold and long leasehold land and buildings. It includes all external costs incurred as part of the acquisition such as legal and professional fees as well as other costs such as building costs which are necessary in order to bring the asset into use.

The CMAT must seek and obtain prior written approval from the Secretary of State, via the ESFA when acquiring a freehold on land or buildings.

Fixtures and Fittings

Items such as shelving, fixed or free standing, soft furnishings and general furniture such as chairs, desks which will last a number of years.

Plant and Equipment

Items such as air conditioning, lifts, heating system, diesel generators and classroom equipment which will be used for several years.

Computer Equipment and Software

Cost of the computer hardware used throughout the School along with 'significant' software.

4. Criteria for Capitalisation of Assets

Expenditure Eligible for Capitalisation

Authorised and approved expenditure for an item which meets the definition of a fixed asset, and exceeds £2,000, should be identified and flagged as a fixed asset. Also asset of lower value such as computers worth over £250 should be recognised as an asset if possible. The asset should be recognised on the School balance sheet.

The cost of the fixed asset should include the cost of the asset and any other costs directly attributable in bringing the asset into a condition where School employees can use it. Such costs include, but should not be limited to:

- Costs of enhancements (not repairs and renewals), which significantly extend the life of the asset and would not be carried out on a regular basis (e.g. building improvements).
- Costs of external consultants whose work is directly attributable to the implementation of the asset.

Expenditure Not Eligible for Capitalisation Individual items costing less than £250, unless purchased in bulk as part of a capital or IT project.

Costs of staff training as part of normal business activities. Administration and general overheads for running day to day activities.

Planning costs relating to initial activities such as option appraisals, feasibility studies, identifying

appropriate hardware and applications and selecting suppliers and consultants.
Cost of abortive work.

Post implementation support and maintenance costs related to software installation.

5. Accounting Treatment (valuation in balance sheet)

Only costs eligible for capitalisation should be entered into the accounts. Costs must be allocated against individual fixed assets.

The cost of the asset includes the purchase price (including import duties and non-refundable taxes) and any other direct attributable costs of bringing the asset to working condition. Discounts received should be deducted from the total cost.

Expenditure on enhancing a fixed asset already recognised on the balance sheet should be added to the carrying amount where the expenditure meets the definition above.

Fixed assets purchased with grant money must be clearly identified in the fixed asset register on the PS Financials.

6. Revaluation of Fixed Assets

Freehold and long leasehold land and buildings will be revalued by independent valuers every five years.

Gains on revaluation of fixed assets must be credited to the relevant reserve as follows:

- Land and building revaluations should be transferred to a designated revaluation reserve.
- Losses on revaluation must be debited to the relevant reserve (revaluation, fixed assets revaluation reserve) to the extent that gains have previously been recognised and recorded.

7. Depreciation

Depreciation is charged against fixed assets over the expected useful life of the asset to reflect the usage of the asset over time.

The Blessed Peter Snow Catholic Academy Trust uses the straight line method of depreciation where the asset cost is written down in equal annual amounts over its expected useful life.

The period over which the asset is depreciated varies according to the category of the asset.

Depreciation will be charged from the month in which a newly purchased asset comes into use.

Depreciation ceases to be charged in the month the asset is disposed.

8. Disposal of Fixed Assets

When a fixed asset is sold or otherwise disposed, a profit or loss may arise. This is the difference between the total sale proceeds, less the cost of disposing of the asset, and the net carrying amount of the asset.

The profit or loss arising on disposal should be recognised as follows:

Profits on disposal of fixed assets must be included in the income and expenditure account under 'profit or loss on sale of assets'.

Losses on disposal of fixed assets must be treated as additional depreciation and included in the relevant account within the income and expenditure account.

Any asset that is lost or destroyed, and subsequently replaced through insurance proceeds should be removed from the balance sheet. The profit or loss arising (the difference between carrying amount and insurance proceeds) must be recognised in the income and expenditure account under profit and loss on sale of fixed assets. The replacement asset is capitalised at cost in the normal way.

The CMAT must seek and obtain prior written approval from the Secretary of State, via the ESFA, for the following transactions:

Disposing of a freehold on land or buildings; and

Disposing of heritage assets beyond any limits set out in the trust's funding agreement in respect of the disposal of assets generally. Heritage assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture, as defined in applicable financial reporting standards.

The CMAT may dispose of any other fixed asset (i.e. other than land, buildings and heritage assets as described above) without the approval of the Secretary of State.

The CMAT must ensure that any disposal maintains the principles of regularity, propriety and value for money. This may involve public sale where the assets have a residual value.

9. Custodial Review

The fixed asset register must be formally checked to the assets held at least once a year by the Chief Financial Officer.

Appendix I

Anti-Fraud, Corruption and Bribery Policy

Fraud Policy Statement

The Blessed Peter Snow Catholic Academy Trust has a duty to its stakeholders to take all responsible steps to prevent fraud occurring, whether perpetrated by staff, students, contractors, suppliers or any member of the public.

The Trust will maintain robust control mechanisms to both prevent and detect fraud. All managers have a responsibility for maintaining agreed, documented control systems and must be seen to be setting an example by complying fully with procedures and controls. The effectiveness of controls are subject to cyclical review by the internal audit system.

All members of staff have a responsibility to protect the assets and reputation of the Trust and are expected to be alert to the potential for fraud.

Confidential mechanisms have been established to report concerns.

Introduction

The Blessed Peter Snow Catholic Academy Trust is determined to demonstrate that it will not tolerate fraud, corruption or abuse of position for personal gain, wherever it may be found, in any area of the Trust's activities.

The Trust considers that all instances of fraud, corruption and other dishonesty endanger the achievement of the Trust's policies and objectives, diverting its limited resources from the provision of education. There is a clear recognition that the abuse of the Trust's resources, assets and services undermines the Trust's reputation and also threatens its sound financial standing.

The purpose of this policy is to set out the Trust's main objectives for countering fraud and corruption. This policy:

- Defines fraud, corruption and bribery.
- Identifies the scope of the applicability of the policy.
- Sets out the Trust's intended culture & stance against fraud, corruption and bribery.
- Identifies how to raise concerns and to report malpractice.

Definitions

1. Fraud

Fraud is a range of abuse and malpractice that is covered by the Fraud Act 2006.

Fraud can be defined as an abuse of knowledge or financial position that is done deliberately to create a financial gain for the perpetrator or for a related person or entity and / or cause a loss to another. It can take place in many ways; withholding information, deliberately misleading, misrepresenting a situation to others or by abuse of position. Irrespective of the definition applied, fraud is always deceitful, immoral, and intentional and creates a financial gain for one party and / or a loss for another.

Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the officer involved, is still fraudulent. In the same way, using the Academy's name to procure personal goods and services is also

fraudulent; where there is deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the Academy to pay for them.

2. **Corruption**

Corruption will normally involve the above with some bribe, threat or reward being involved.

3. **Bribery**

There are four key offences under the Bribery Act 2010:

1. bribery of another person
2. accepting a bribe
3. bribing a foreign official
4. failing to prevent bribery

Bribery is not tolerated. It is unacceptable to:

- give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy;

4. **Facilitation Payments**

Facilitation payments are not tolerated and are illegal. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions.

Scope of Policy

The Policy Statement applies to all members of the Trust, Academy Councils and all employees (full time, part time, temporary and casual).

The Trust expects that individuals and organisations (e.g. partners, suppliers, contractors, and service providers) with which it deals will act with integrity and without thought or actions involving fraud and corruption. Where relevant, the Trust will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption. Evidence of such acts is most likely to lead to a termination of the particular contract and will normally lead to prosecution.

The Trust recognises the importance of the seven principles of public life defined by the Nolan Committee 1995, and expects all governors, employees and those acting as its agents to conduct themselves according to them. The seven principles are worthy of being read by all;

- **Honesty** - Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.#

- **Integrity** - Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.
- **Selflessness** - Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.
- **Objectivity** - In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.
- **Openness** - Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.
- **Accountability** - Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.
- **Leadership** - Holders of public office should promote and support these principles by leadership and example.

Through observance of these principles the Trust requires the directors/governors, employees and its agents to be alert to the possibility of fraud, corruption and dishonesty in all their dealings.

The Trust also requires that those employees responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, corruption, and other dishonest action and abuse.

Culture and stance against fraud & corruption

The Blessed Peter Snow Catholic Academy Trust is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud and corruption of any kind. The Trust expects that the directors/governors and employees at all levels will lead by example in ensuring adherence to approved policies, financial regulations, codes of conduct and prescribed procedures and practices.

The Trust implements and maintains systems of accountability and controls to ensure that its resources are properly applied in the way it intended. These systems include, as far as is practical, adequate internal controls to detect not only significant errors but also importantly, fraud and corruption.

The Trust's Finance and Audit Committee is responsible for overseeing internal controls, financial regularity and rigorous risk management.

Reporting Concerns

All actual or suspected incidents of fraud should be reported without delay to the Headteachers/Finance Director who must report immediately to the Chief Financial Officer of the Trust.

When staff report suspected fraud it is important that their suspicions are treated seriously

and that all details provided by the reporting employee are recorded accurately and in a timely manner. They should be signed by the reporting employee to confirm understanding. It is essential that staff are put at ease, since the decision to report the suspected fraud may be traumatic for the individual concerned. Those reporting fraud should be assured that all information will be dealt with in the strictest confidence and that anonymity will be preserved if requested in the first instance, however anonymity may not be able to be preserved if it is incompatible with a full and fair investigation.

Once the Chief Financial Officer has received recorded details of the case, he or she should, within 24 hours hold a meeting of the fraud investigation group comprising the Finance Director, Accounting Officer and Headteachers to decide on the initial response.

The fraud investigation group will follow the guidance provided by CIPFA's 'model set of financial regulations' for Academies 2013 – 'procedure for fraud prevention, detection and investigation' (Appendix K2), and 'fraud response plan', (Appendix K3).

Staff adhering to procedures, and who are not inhibited to challenge matters which to not appear to be correct, provide the best protection against fraud and corruption. It is essential, therefore, that this policy is fully communicated to staff. The policy must be published to staff. Regular staff notices regarding financial procedures must be communicated to staff.

Monitoring and Review

The Accounting Officer, in conjunction with the Chief Financial Officer, has overall responsibility for the maintenance and operation of this policy. This policy will be reviewed annually by the Trust Finance & Audit Committee.

Appendix J

Directors'/Staff/Governors' Expenses Policy

The Blessed Peter Snow Catholic Academy Trust employees may need to travel in connection with work and will be reimbursed for travel costs incurred on Academy business. The Blessed Peter Snow Catholic Academy Trust is committed to supporting sustainable travel and best value for money. This policy should be referred to in conjunction with the Trust's travel expense claim form, which is available on the individual Academy's websites or via finance office.

Travelling Costs

Home to work travel

Costs associated with travelling to and from an employees' home and their place of work are **not** reimbursable. Travel claims must identify costs incurred to and from their place of work. Some employees may have multiple places of work within the Trust, identified in their contract of employment. Therefore, their 'place of work' may vary.

Car and Motorcycle

The authorised reimbursement rate per mile is 0.45p. This is the non-taxable rate approved by HMRC. This rate applies up to 10,000 miles per financial year, thereafter at the rate of 0.25p per mile.

Business Insurance

The cost of business insurance is reflected in the above reimbursement rate, which also covers general wear and tear of the vehicle as well as fuel. Employees must take out business insurance as you may be liable should you have an accident when on business.

Rail

Standard return rail fares will be reimbursed and should always be considered, especially for longer journeys, to ensure best value. Rail fares will often be considerably cheaper than driving, especially if it is possible to book in advance. The finance administrators will assist in gaining prices. Receipts must be retained.

Bus

Bus fares will be fully reimbursed. Employees must retain their tickets as receipt.

Taxi

Taxis should only be used as a last resort when no other public transport options are available or practical. Please retain a receipt

Parking

Please ensure that a receipt is retained and the cheapest available option is utilised.

Subsistence Costs

Employees are eligible to claim subsistence expenses when they are required to work away from their place of work, where meals are not provided. Subsistence claims will not be reimbursed for overtime working.

Lunch

In most cases it is assumed lunch would be provided, however should the period of business include an overnight stay and lunch is not provided, up to £7.50 maximum can be claimed.

Dinner

£15.00 maximum.

Accommodation

Overnight accommodation must be booked through the Academy's finance office. It is assumed that the cost of breakfast will be included. Accommodation should be booked in advance wherever possible, taking advantage of reduced cost websites.

Allowances:

Outside London: up to a maximum of £75 per person per night, including VAT and breakfast London: up to a maximum of £150 per person per night including VAT and breakfast.

Headteachers may apply discretion should accommodation costs be unavoidably more expensive.

Exclusions

- Alcohol is not reimbursable.
- Fines and penalties are the sole responsibility of the employee. It is assumed that employees hold a full and valid driving licence, with current vehicle insurance and MOT certificate.

Submission of Claims

1. All relevant VAT receipts, including fuel receipts, must be attached to the claim form. If a receipt is unavailable, an explanation must be written on the reverse of the claim form.
2. Expense claims should be submitted **monthly other than** at the discretion of the Headteacher for exceptional circumstances.
3. Reimbursement will be made by Kirklees payroll or bank transfer in exceptional circumstances. Employees should ensure that the finance office have correct bank account details.
4. Claim forms must be authorised by the Headteacher / Head of Faculty.

Payment of claims may be withheld if the journey has not been correctly authorised, in line with the Academy's procedures, by the Headteacher.

Expenses for Interviewees

Travel: 0.45p per mile will apply. Equivalent standard rail fare will be reimbursed should total mileage exceed 100 miles.

Accommodation: generally not provided, but will be considered on an individual basis at the discretion of the Headteacher.

Lunch: provided at school

Dinner: up to a maximum of £15 should an overnight stay be necessary. Alcohol is not reimbursed.

Expense claim forms must be authorised by the Headteacher. Relevant VAT receipts, including fuel, must be attached.

DIRECTORS'/GOVERNORS' EXPENSES CLAIM FORM

Governors are entitled to claim expenses from the school in accordance with the scheme approved by the Resources Committee on 09/02/2016. No Governor should be out of pocket as a result of his or her active participation as a Governor. The general principle relating to claiming expenses is that expenditure should have been incurred and that payment is by way of reimbursement. **All expenses should be claimed within 3 months.**

The allowances stated overleaf are the maximum, which may be claimed, and that entitlement is limited to actual expenditure. Allowances marked with an * indicates that receipts need to be attached to the claim form. For administrative reasons the minimum claim is £5.00.

Forms should be completed clearly, fully, and signed by the claimant. The total amount claimed for each item of expenditure should be entered in the "amount" column. The completed form should be sent to the Chair. The expenses will be paid by cheque and sent to the address shown on the claim form.
Before completing this form please read the notes overleaf carefully.

Name **Tel No.**
Address

.....

Date	Meeting	From - To	Meals Lunch etc	Train/Bus Fares/Mileage	Amount

Total	
--------------	--

I certify that the above expenses were incurred in carrying out duties on behalf of Blessed Peter Snow Catholic Academy Trust Governing Body.

SIGNATURE DATE

FOR OFFICIAL USE ONLY _____

Amount Approved Chair of Governors.....

INSTRUCTIONS FOR CLAIMING GOVERNOR'S ALLOWANCES

1. Travel Expenses

Attendance at meetings, seminars, courses etc. : **Bus Fares, Second Class Rail Fare or Car Allowance:**

The authorised reimbursement rate per mile is 0.45p. This is the non-taxable rate approved by HMRC. This rate applies up to 10,000 miles per financial year, thereafter at the rate of 0.25p per mile.

Taxis** – prior agreement is needed from the Chair / Vice Chair ***Receipts are required.

2. Subsistence Allowance

* **Lunch** - £5.00 * ***Receipts are required over £3.00***

* **Tea** (if arrival home is between 4-6pm) - £3.75 * ***Receipts are required***

* **Dinner** (if arrival home is after 6pm) - £9.50 * ***Receipts are required***

Lunch allowance cannot be claimed when a buffet lunch/refreshments are provided.

Tea and dinner allowances cannot be claimed together and the level of allowance is the maximum that may be claimed.

3. Telephone Calls

The maximum claim is £6.00 per quarter

4. Care for dependants

If your dependant(s) do not accompany you to a meeting/conference/seminar and as a result you have to pay for EXTRA care, you can claim for ADDITIONAL costs.

The MAXIMUM amount you can claim for one child or adult dependant is: An hourly rate of £5.00 will apply for the first dependant plus 70p each subsequent dependant.

If you are unsure on any point about your claim please ring the Chief Financial Officer on:- (01924) 527000

Appendix K

Investment Policy

PRINCIPLES

The academy aims to manage its cash balances to provide for the day-to-day working capital requirements of its operations, whilst protecting the real long-term value of any surplus cash balances against inflation. In addition, the academy aims to invest surplus cash funds to optimise returns, whilst ensuring that the investment instruments are such that there is no risk to the loss of these cash funds.

PURPOSES

- To ensure adequate cash balances are maintained in the current account to cover day-to-day working capital requirements
- To ensure there is no risk of loss in the capital value of any cash funds invested
- To protect the capital value of any invested funds against inflation
- To optimise returns on invested funds

GUIDELINES

Regular cash flows are to be prepared and monitored to ensure there are adequate liquid funds to meet all payroll related commitments and outstanding supply creditors that are due for payment. Where the cash flow identifies a base level of cash funds that will be surplus to requirements these may be invested only in the following:

- Interest bearing instant access deposit accounts with any of the following banks;
 - RBS
 - Barclays
 - Lloyds TSB
 - HSBC
- Other authorised institutions defined by the Financial Services Authority.
<http://www.fsa.gov.uk/consumerinformation/compensation/brands>
- Treasury deposits, with maturity dates which do not result in the cash funds being unavailable for longer than 8 weeks

Periodically (at least annually) the Business Manager will review the interest rates being achieved and will compare with other investment opportunities that comply with the parameters of this policy.

Review

This policy will be reviewed every three years

Appendix L

Credit/Debit Card Procedures SCOPE

This policy statement applies to all employees authorised to use a credit / debit cards at all individual academies within the Blessed Peter Snow Catholic Academy Trust.

AIMS

The Trust seeks to ensure effective and robust procedures to ensure proper use of credit/debit cards.

RESPONSIBILITIES

The Trust Audit Committee will monitor and review this policy annually and recommend approval by the Trust Board. In addition, the Trust Board will ensure this policy is adopted by the individual Academy Councils, delegating the day to day procedures as the responsibility of the Headteacher.

TERMS AND CONDITIONS OF USE

1. ISSUE AND SAFEKEEPING OF CREDIT/DEBIT CARDS

- The issue and re-issue of credit/debit cards will be authorised by the Resources committee, in the name of Headteachers only.
- The Resources Committee will designate the Chief Financial Officer to be responsible for the establishment and maintenance record of all credit/debit card users and cards issued, detailing card numbers, spending limits, issuing and expiry dates.
- Credit/debit cards will not be issued to, or be used by, any member of staff who has not signed the Policy and Procedures document.
- Credit/debit cards must be kept in the safe overnight and secure at all times.
- No PIN is allocated to Academy charge cards, they are for internal use only.

2. LOSS OR THEFT OF CREDIT/DEBIT CARDS

- If lost, the card holder should contact Lloyds TSB immediately. A 24 hour service is available for this purpose. Telephone 0870 513 4588, quoting card number. A delay may result in unauthorised use of the card for which the school may hold the card user liable.
- Inform the Chief Financial Officer as soon as the loss or theft is discovered.
- Inform the Police if loss is a result of theft, obtaining the crime report number.

3. USE OF CREDIT/DEBIT CARDS

Credit/debit cards should **only** be used for online purchases and when the official ordering procedure using PS Financials either cannot provide best value or is unavailable owing to staff absence or school holidays.

- The Headteacher, Business Manager or Chief Financial Officer should be present at all times when transactions are conducted using the card.
- The goods received note must be checked and countersigned by a member of staff.

- The Finance Officer will retain the orders and delivery notes securely until the Bank Statement is received.
- Cards must not be used to withdraw cash.
- Card must only be used for business related purchases where there is not a more cost effective way
- The types and values of purchases must be within limits agreed with the Headteacher / Chief Financial Officer.

The Finance team will:

- Check the invoices and delivery notes for card payments.
- Input the amounts on the statements onto PS Financials on receipt of the Bank Statements to reconcile the statements, using correct nominals, cost centres and VAT codes, as advised by the Chief Financial Officer.
- The statement balance is paid off each month.

MONITORING

Usage of credit/debit cards and location of assets purchased will be subject to spot checks by the headteachers who will keep an independent record to be made available to the Chief Financial Officer as part of the internal audit function.

Unauthorised use of credit/debit cards will be subject to investigation and may result in withdrawal of cards and / or disciplinary action.

Equality Impact Assessment -

School	St John Fisher Catholic Voluntary Academy
Date	November 2017
Lead member of staff	Rev Dr J.D. Cortis/Mr N Aurangzeb
Other involved staff/role	

Proposed Plan

Background/ how this proposal has come about
Reason for proposal – to introduce new practice/provision
to change or reduce practice/provision
to remove practice/provision

Main stakeholders

Any legislation or guidance that informs the proposals

Review and update of current policy.

Is the proposal likely to have an adverse impact on compliance with the Equality Duty?

Eliminating unlawful discrimination, harassment and victimisation	N	
Promoting equality of opportunity		N
Fostering good relations		N
Please explain		

--

Consultation Process

With whom do you plan to consult?

How?

Where is the evidence of the consultation?

Full Governing Body - Staff as appropriate
--

Potential Issues

Characteristic	Impact of proposal (specify if impact is to pupil, parent/carer, staff, governor, other)	Positive Negative Neutral	Can barrier be removed? Y/N
Disability		Neutral	
Race		Neutral	
Sex		Neutral	
Gender reassignment		Neutral	
Pregnancy, maternity		Neutral	
Religion/belief		Neutral	
Sexual orientation		Neutral	
Marriage, civil partnership		Neutral	
Age		Neutral	

Explain in more detail