

HAROLD WOOD PRIMARY SCHOOL

**Finance Policy and
Procedures**



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1. Introduction

This document sets out the roles and responsibilities of school management and staff in relation to the Financial Arrangements within the school. This Finance Policy abides with financial standards as set by the DfE, and the London Borough of Havering. The Governing Board controls this Finance Policy.

2. The Governing Board

An elected Governing Board manages the school. The Governing Board is responsible for delivery of an effective and efficient education for the pupils of the school. The responsibilities are wide ranging and cover all aspects of the curriculum, staffing, premises, health and safety, admissions (VA and foundation schools only), attendance, discipline and finance.

The governors currently serving on the Governing Board and the categories in which they serve are shown below:

Parent Governors	Authority Governors	Staff Governors	Co-opted Governors
<u>Cassie Seamons</u>	<u>Kathryn Armand</u>	<u>Stuart Fryd (HT)</u>	<u>Greg Brome</u>
		<u>Siobhan Hopkins (DHT)</u>	<u>Darren Cox</u>
		<u>Carly Hayward (DHT)</u>	<u>Jonathan Goodwin</u>
		<u>Shenine Pillay-Risveglia</u>	<u>David Waters</u>
		<u>Sarah Phillips</u>	<u>Paul Westcott</u>
			<u>Stephen Banham-Scott</u>
			<u>Sarah Jennings</u>

Further detail of the Governing Board is held by the [Headteacher](#) and follows the relevant section of the **Welcome to Governance** issued by National Governors' Association.

In terms of the finance responsibilities, the role of the Governing Board is:

- To take responsibility to ensure the available resources are used effectively and efficiently.
- To set controls for both the financial and operational aspects of the school that are consistent with best practice and statute as defined by the Financial Regulations for Schools.
- To formulate the budget plans and oversee the use of this budget.
- To evaluate financial reports from [School Business Manager](#).
- Review the delegated responsibilities annually.

The Chair of governors is [Mr Greg Brome](#)

The Vice Chair of Governors is: [**Darren Cox & Jonathan Goodwin**](#)

The Governing Board delegates some of its powers within a committee structure as well as the Head Teacher.

Since the academic year 2020/21 the following two committees have been disbanded and their responsibilities now form part of Full Governing Board Meetings:

[**The Resources and Pastoral Issues Committee**](#)
[**The Teaching, Learning & Assessment Committee**](#)

The exception is the [**The Inclusion Sub Committee**](#) which will remain as a sub committee meeting.

As the occasion arises it may be necessary to introduce an additional meeting(s) (Finance Sub Committee) to meet to discuss financial matters.

The Governing Board meets twice termly as shown in line with the schools adopted timetable.

3. The full Governing Board Meeting

The agenda for full Governing Board meetings will take into consideration the following financial aspects:

- To review and approve the annual budget.
- Monitor the actual income and expenditure and forecasts against the agreed budget.
- Maintain the Scheme of Delegation.
- Review reports from Internal Audit and other officers e.g. the reporting of the Annual Inventory Check.
- Complete the Schools' Financial Value Standard.
- To monitor private fund accounts and receive audit report.

4. The Role of the Head Teacher

The Head Teacher controls the day to day activities within the school and all staff report to the Head Teacher within a management structure.

The Head Teacher is responsible for the day to day activities of finance and administration. The Head Teacher's role is:

- To advise the Governing Board on the position of the school budget, which is monitored on a termly basis by the Head Teacher and School Business Manager.
- To ensure the Governing Board are provided with relevant and timely information for them to discharge their duties.
- To ensure the requirements of the Governing Board are carried out.
- To alert or inform the Governing Board of any matters considered relevant.
- To ensure all financial matters are undertaken in compliance with DfE guidelines and the Financial Regulations for Schools.
- Manage the day to day budget in line with the expectations of the Governing Board.
- To ensure all financial returns are completed and submitted within the required time scales.

The Head Teacher delegates these responsibilities to the [School Business Manager](#).

5. Financial Regulations

The school aims to always follow the guidelines as documented in the London Borough of Havering Financial Regulations for Schools as issued by the LA. In adopting these guidelines, it is assumed that the school operates within the financial guidelines of the London Borough of Havering and the DfE.

6. General Arrangements for Financial Control and Accounting Arrangements

The school follows the guidelines for financial control and accounting as shown in the London Borough of Havering Financial Regulations for Schools, sections 1 and 2.

7. Banking

The schools main bank accounts are held with [Lloyds Bank](#) and the signatories on the bank mandate are those also listed within the Scheme of Delegation.

The schools private bank account is held with [Lloyds Bank](#).

Reconciliation of bank statements to the financial records held in [SIMS FMS](#) is carried out at least monthly. Copies of the reconciliations are sent to the LA each month.

8. The Scheme of Delegation

The Scheme of Delegation lists the financial responsibilities of the staff and governors within the school. This delegation is the distribution of responsibilities of the Governing Board.

The Head Teacher and the [Full Governing Board](#) review the scheme annually ensuring that the correct levels of delegated powers are given to individuals or committees. The Full Governing Board endorses the review before any changes are exercised.

Delegated powers include both financial and non-financial functions.

The scheme sets out the delegated powers that come with the responsibility of a particular role. It assumes that the delegated power transfers to the new post holder if the original post holder leaves the school. However, whenever such a change occurs the scheme is updated to include the name of the new responsible member of staff.

The scheme ensures that no one individual has the authority to perform an entire process where school delegated funds are involved.

All staff are made aware of the delegated powers that they have been given and are required to complete a declaration accepting the powers and responsibilities.

The full list of delegations can be found in [Annex 3a](#), this is communicated to all staff and governors at least annually.

9. Pecuniary Interests and Relationships

It is the responsibility of the [Headteacher and the Governing Board](#) to ensure that staff and governors do not directly or indirectly benefit financially when spending public money.

To control this conflict of interest, the school has established a register of pecuniary interests and relationships of all staff and governors.

Annually, in [September](#), a list of current suppliers is produced from the [SIMS FMS](#) system to show governors what suppliers are associated with the school.

All governors, senior managers and staff with financial responsibility are required to disclose any interest they have in any of the firms on this list. Additionally, they are asked to disclose any links they have with local firms (or national firms if relevant) that may provide services to schools.

All staff and governors are required to disclose any interest as soon as they are aware of the link. At the start of every Governing Board and sub-committee meetings, attendees are given the opportunity to declare any pecuniary interest.

The register is available for inspection in the school office. The register does not contain every member of staff. It is only those staff involved in financial decision making.

This includes everyone included in the scheme of delegation, anyone with access to SIMS/ FMS, those members of staff who are named on a charge card and the member of staff holding the school's B&Q card.

The Declaration of Business Interest and Relationships can be found in [Annex 4](#).

10. School Development Plans and Budgets

The senior management of the school produce, annually, a School Improvement Plan (SIP). The aim of this plan is to develop a strategy for improvement in all aspects of the school.

The SIP covers a medium term strategy but is linked to annual budgets.

The Governing Board reviews the SIP in the [Autumn Term](#) and records the resource requirements arising from the plan in the annual budget for the relevant financial year.

The annual budget process must be completed for submission to the LA by 1st May each year.

The school management and the Governing Board also abide by the processes and procedures within the LA's Scheme for Financing Schools. Reporting of the budget to the LA follows the required format of the LA.

The school always aims to produce a balanced budget with the approval of the Governing Board and plans for 3 financial years in advance to ensure that current spending decisions do not impact adversely on future budgets producing deficits or excessive carry forward balances.

11. Budget Monitoring and Adjustments

The Head Teacher and the [School Business Manager](#) monitor expenditure against the budget on a monthly basis and retain annotated monitoring reports as evidence of regular monitoring and for audit purposes. The Head Teacher will present a report on the budget position to the [full Governing Board](#) twice termly.

Any material variances in expenditure are reported to the Chair and Vice Chair of the full Governing Board as soon as they are identified.

In the management of the budget, there is on occasion a need to transfer budgets with changing priorities. All such budget adjustments or virements are recorded and must be authorised before being processed.

The authority to make budget virements is detailed in the Scheme of Delegation in [Annex 3](#).

Virements between the capital budget and revenue budget are not allowed. Virements into and out of other ring-fenced budgets is also not permitted.

12. Internal Financial Control and Data Security

All duties and financial procedures are in line with the LA regulations as documented in the Financial Regulations for Schools.

The LA conducts the programme of Internal Audit using LA and external audit services. These audits cover the use of public funds. Audits are conducted tri - annually. [The school purchases an annual audit in the interim years.](#)

School Private Funds are independently audited annually in the [Autumn Term](#). The appointed Auditor is [Alison Bryan of Flourish Accounts.](#)

There are written descriptions of financial systems and procedures that are kept up to date and accord with any audit or other guidelines from the LA and the financial regulations of the Council.

Staff members are properly trained in the financial systems and procedures. [The Governing Board](#) undertakes regular reviews of training needs.

There are cover arrangements in place for key financial staff and management. These arrangements include the performance of key tasks and the transfer of responsibility during the period of cover.

Transactional control is supported by systems that include segregation of duties wherever possible:

- At least 2 people are involved in the ordering of goods and that one provides a check for the other.
- The duty of calculating, checking and recording of money is separated from duty of collecting and paying out money.
- Any alterations to original documents (such as cheques, invoices and orders) are made in permanent form. The use of correcting fluid and the erasure of information is not acceptable. Any alterations are properly and clearly initialled and dated. Where alterations are made early in the cycle of duty, all authorisations after the alteration must confirm note of the alteration.
- All financial transactions are traceable from the original documentation to accounting records both at school and local authority level and vice versa with all checks being carried out on documents being recorded.
- Financial records are kept properly and securely in accordance with the requirements of the LA regulations.

13. BACS payments

Payment of invoices is made using [BACS](#) as of *5th February 2024*. Two authorised members of staff sign the BACS run report, containing a list of all payees for that particular BACS run.

Once the BACS run file has been submitted, it is approved online (Lloyds Commercial Banking website) by 2 signatories, the Headteacher being the last and overall approver.

14. Computer Systems

Control and security of data is maintained within the parameters of the Data Protection Act and legislation and DfE guidance on the safeguarding of children.

As such access to financial and operational systems is carefully controlled. The Access rights on the [SIMS FMS](#) financial systems are shown in [Annex 6](#). These access rights also support the Scheme of Delegation.

The Head Teacher ensures adequate separation of duties between personnel entering and authorising data on the computer system is in place.

The [Headteacher](#) ensures that only authorised software is used in order to prevent the importing of computer viruses. Virus checking software is also used.

Passwords are changed regularly and are “strong” passwords, known only to the password holders. The System Manager has access rights to reset passwords for staff. Main system passwords are kept in the school safe.

A [full](#) backup is taken daily.

The school has an Emergency Plan in place that ensures data can be recovered. It is recognised that [all](#) data needs to be backed up and held off-site. The company which manages the stored data complies with the Data Protection Act 1998 has clear guidelines on how data should be stored and transmitted and adheres to the current European Economic Area (EEA) guidelines.

Arrangements for backup of data are through the following provider and are detailed within the service level agreement:

[**Educational Computer Centre, London Borough of Havering**](#)

Data is backed up and stored offsite as per the current EEA guidelines for [seven](#) years.

15. Purchasing

All school purchases made and contracts awarded comply with all relevant United Kingdom and European legislation and;

- ensure value for money is obtained
- maximise competition wherever possible
- are in accordance with best practice

- ensure a fair and transparent process
- demonstrate with evidence that there was a fair process and value for money was obtained for the audit trail

The school follows the LA's purchasing guidelines as documented in the **Financial Regulations for Schools, Section 8**.

Any Capital expenditure also follows these guidelines as well those shown in **Section 6, Financial Regulations for Schools**.

Financial expenditure quotation limits set with the Financial Regulations are also shown in [Annex 7](#).

The [Finance Officer](#) adds all new supplier details and updates current details in the Accounts Payable System in [SIMS FMS](#). In order to ensure segregation of duties the [School Business Manager](#) is not involved in the Ordering cycle.

Approval of invoices is carried out in accordance to the authority granted within the Scheme of Delegation ([Annex 3](#)).

Requisitions / Orders for goods and services are placed by the [Finance Officer](#) and these requests are counter-signed by [Deputy Headteacher / Headteacher](#). Orders are placed and approved in accordance with the scheme of delegation. Receipt of goods/services is authorised by [Site Manager/ Receptionist/Medical/Admin Assistant](#). Invoices are checked against the order and goods received note. The invoices are approved and entered to the Accounts Payable system by the [Finance Officer](#).

The school uses WebFMS which enables the school to setup an order on supplier's websites. The Finance Officer has the responsibility of 'checking out' the basket. A pre-order template is completed before the order is completed on WebFMS and authorised by the Headteacher.

16. Leasing Arrangements

The school does not enter into Finance Leases as it is not permitted as per Schedule 1 of the Education Act 2002.

The school will only enter into an Operating Lease with express approval from the Education Finance Manager (LA).

The school submits annual returns detailing leases held, to the LA.

17. Income Management

In addition to income received from the local authority for the school's delegated budget, the school collects income from the following sources:

Pupils	- breakfast and after school clubs
Pupils	- for school trips
Pupils	- as fund-raising donations
Parents Associations	- for specific funding of projects
Customers	- for hire of school premises

All income collection is accounted for within the school office.

A record is kept for each type of income and where required (e.g. lettings) an invoice is presented to the hirer.

Any money collected is banked promptly. Income relating to the school budget is banked in the school's main bank account. Private funds are banked in the [School Fund Account](#).

18. Petty Cash

We no longer have use for Petty Cash. The Petty Cash that was held in the school safe has now been banked into the school's main bank account.

Any reimbursement of any value is made by BACS payment.

The school no longer holds a petty cash float of **£300**.

19. Lettings

The school lets out its facilities and related equipment to the public outside school hours.

A charging scheme is operated that also outlines the facilities available for hire and the terms and conditions of hire. See [Annex 8](#).

The Governing Board reviews scales of charge annually to ensure the income is maximised.

The insurance and security arrangements are also reviewed annually to ensure there is adequate protection for both the school and the hirer.

20. Inventory and Assets

The school maintains an Inventory Register based on the Inventory Control Policy provided by the LA. The register is recorded in [electronic format](#).

The [Site Manager/Finance Officer](#) is responsible for the maintenance of this register.

All assets are security marked using a bar code. The security marking is noted on the Inventory System. The Inventory is reviewed and checked annually ([usually in March](#)). The findings of this annual inventory check are reported to the [Full Governing Board](#) highlighting the condition of assets and also missing items.

The Inventory Control Policy is shown in [Annex 9](#).

21. Voluntary and Private Funds

The school has a safe and efficient system for the custody and control of voluntary funds under the control of the Governing Board.

The [School Business Manager](#) acts as treasurer.

Voluntary funds and related records are kept separately from official school funds.

The accounting procedures reflect the standards for accounting for public money as with the Delegated School Budget above.

All controls described in the Finance Policy also apply to the Voluntary Funds.

The General Fund is used to fund activities and projects as agreed by the Governing Board.

Other collections are earmarked for specific projects.

An independent auditor ([Alison Bryan](#)) approved by the Governing Board audits the fund accounts annually by the end of the Autumn Term.

The accounts are submitted annually and a report is presented to the Governing Board at the [Spring Term](#) meeting.

Any suspected irregularities are reported to the LA auditor immediately.

The school is insured under the LA scheme.

The Governing Board reviews the above procedures annually in the [Autumn Term](#).

22. Personnel, Salaries and Wages

The school uses the [London Borough of Havering Payroll Service](#).

All information regarding staffing is provided to the service to ensure the correct processing of individual pay. The [School Business Manager](#) ensures that school's staffing data software is updated promptly for all contract changes.

The [School Business Manager](#) reconciles the payments made by the Payroll Service to the payment records of individual members of staff on a monthly basis. Authorisation of additional payments outside normal contractual payments are made in accordance to delegated powers.

Payment of mileage allowances are made through payroll but other expenses incurred such as travel expenses are reimbursed via BACS payment. All claims should be submitted to the

finance office within three months of the expenses being incurred. Claims received after three months are not processed.

23. Insurance

Insurance cover is provided [through the LA.](#)

The [Headteacher](#) ensures that insurance cover is commensurate with the risks associated with the school.

In the Spring Term of each year, the [Full Governing Board Meeting](#) considers whether there are any additional risks (not covered by the LA) that should be insured.

The [Headteacher](#) is responsible for:

- Notifying the insurers/LA of any new risks (new property, equipment).
- Ensuring that the indemnity is not given to any third party without the written consent of the insurers.
- Informing the insurers immediately of all relevant matters (losses or other incidents).
- Ensuring that cover includes school property (such as musical instruments and computers) when off the premises.
- Maintaining a check to ensure that claims are processed within the required period.
- Ensuring that the police are informed of all claims where this is a requirement of the insurance.

24. Conduct, Bribery and Corruption

All staff, governors, pupils and parents are required to report any acts they consider to be improper and or illegal.

The school has a “Whistleblowing” policy that has been approved by governors which sets out the process for reporting such acts or actions.

The school also has in place a “Hospitality and Gifts Register” which requires the recording of all hospitality and gifts received by members of staff. The Head Teacher records in the register his/her decision on whether or not the gift can be accepted.

25. Year End Accounting

The school will comply with the guidance and instruction provided from the Local Authority on closure of accounts.

The Headteacher will ensure that all financial transactions for expenditure and income are posted to the correct financial year and within the 'accrual and pre-payment' de-minimus value of £1,000.

The Head Teacher will report to the Governing Board on the year-end position including proposed use of any balances carry forward and the recovery of any deficits.

26. Review Process

The full Governing Board reviews the contents of this finance policy and procedures document annually usually in the Autumn Term.

The review considers any changes to associated publications such as the Financial Regulations for Schools issued by the LA and ensures the policy complies with any such changes.

The review considers changes to the structure and members of the Governing Board and the School Staff.

Any changes in responsibilities are also recorded and updated in the policy or related procedures. This includes responsibilities that may change as a result of a move to BACS electronic income collection and the use of charge cards.

Where elements of policy no longer apply, these are removed from the documentation.

The full Governing Board then recommends the adoption of the revised policy for approval.

Annexes

Annex 1 - Annual Planning Cycle

	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Prepare draft budget for next financial year												
Draft budget to Governing Board												
Final budget approved by the Full Governing Board												
Approved budget submitted to LA												
Final budget ratified by full Governing Board												
Three year budget plan completed and submitted to LA												
SBM and HT meet to discuss budget												
Submit cash reconciliation to LA												
Submit Termly (cash to budget) Reconciliation to LA												
Submit budget reports to Governing Board	Monthly - date dependent on committee cycle											
Full Governing Board Meeting - general	Six times per annum - date dependent on the cycle											
Full Governing Board Meeting - budget approval												
Full Governing Board meeting	At least termly - date dependent on committee cycle											
Submit quarterly spend reports to LA												
Review Finance Policy												
Submit approved Schools Financial Value Standard												
Submit approved Statement of Internal Control												
Review charges and Charging Policy												

Annex 2 –Remit of the [Full Governing Board](#)**Membership – All Governors**

The Governing Board can co-opt persons who are not members of the Governing Body, subject to a maximum of 2 persons. Co-opted members may not vote on any matter.

Chairperson & Vice-Chairperson:

- To be elected at the first meeting in the Autumn term each academic year from amongst the governors present.

Frequency of Meetings - Once each half-term plus additional meetings as required.

The Clerk will make a record of all proceedings at each meeting. Minutes will be circulated to members within seven days of the meeting (or as agreed) and presented with the agenda for the next full Governing Body meeting.

Quorum - 4**Terms of reference:**

1. To ensure an economic, efficient and effective use of resources, in order to deliver the aims of the Curriculum, School Improvement & Development Plans and Asset Management Plan
2. To ensure that, given sufficient resources, the school buildings and grounds are properly maintained in order to:-
 - a) deliver the curriculum and meet statutory pupil requirements for Equality & Accessibility.
 - b) ensure the Health and Safety of all who work on or visit the school site
5. To liaise with the Local Education Authority and all Governors committees & sub-committees.
6. To produce and monitor annual budgets on the basis of the LEA formula.
7. To make decisions on virements within agreed budgets, within Board's powers, and authorising any budgetary adjustments made.
8. To advise the Governing Body on the appropriateness, or otherwise, of virements.
9. To ensure the Register of Business Interests and Single Central Record is kept up to date.

10. To review on an annual basis all ongoing contracts (Including Local Authority Contracts).
11. To review on a regular basis the various leasing agreement schemes and options available to the school.
12. To award contracts by tender up to a specified limit.
13. To agree and sign an annual Schools Financial Value Standard.
14. To monitor all spending and income received in the school i.e. Local Authority (LA) Delegated /Devolved Budgets and School Private Fund(s).
15. To annually review and appoint the independent examiner / auditor to the School Fund(s) (must be a qualified auditor if the total of income and expenditure is in excess of £100,000).
16. To receive and approve / ratify the annual audited accounts of the School Fund(s).
17. To ensure the school adheres to the policies and procedures as specified by the Department for Education and its Schools Financial Value Standard.
18. To ensure the school has appropriate internal financial controls in place.
19. To ensure that all financial controls are adhered to via regular testing and management checks in order to protect against fraudulent or improper use of public money and assets and enable satisfactory completion of the Statement of Internal Control (SIC).
20. To review appropriate financial benchmarking data, in order to compare the school's financial performance with other similar schools
21. To review and monitor budget projections / medium term financial plans to ensure the school's budget is realistic and any financial decisions are sustainable.
22. To ensure the effective recording systems for audit and to receive annual audited statements of all accounts.
23. To be responsible for all community liaison lettings and the setting of charges.
24. To provide a quick response in the event of an emergency affecting the condition of the premises.
25. To present regular reports about the condition of the premises to the Governing Body.
26. Delegation in accordance with the agreed policies:-

The Head Teacher & Deputy Head Teacher have delegated authority to authorise expenditure up to £10,000. The Full Governing Body has delegated authority to authorise expenditure above £10,000.

27. Ensuring that the whole school pay policy is statutorily compliant, including where relevant the current School Teachers' Pay and Conditions Document;
28. Reviewing the whole school pay policy and making recommendations to the full governing board for amendment where necessary;
29. In accordance with the pay policy, determine appropriate pay ranges for all staff employed in the school, including allowances and temporary recruitment and retention payments where appropriate;
30. Review the school staffing structure specifically in respect to pay relativities of posts in the structure. Maintain an up to date staffing structure as an Appendix to the pay policy;
31. Recommend the annual pay budget, including pay progression to the governing body;

The following terms of reference relate to the Equality & Accessibility responsibilities of the Full Governing Board.

1. Monitor advertisements for all posts in school in relation to the requirements of The Equality Act 2010, by reviewing a generic advert for each type of post for staff and students at yearly intervals.
 2. Ensure that in-school facilities for staff and students are adequate and repaired and or upgraded as and when necessary.
 3. Investigate all cases of discrimination brought to the attention of the Chair of Governors by staff and students' families.
4. Review School Development Plan against the Equality Act 2010

Disability matters

5. To review the Disability Equality Scheme annually and at other times as determined by changes in legislation, LA advice and when there are changes in the circumstances of our stakeholders, and authorise expenditure where necessary to purchase equipment or make alterations to our buildings to accommodate those stakeholders who use the school regularly. Review to include Access Plan to the school.
6. To consult with Parents, School Council, Staff, Governors and other regular users of the school premises annually and at other times as determined by events in item 5.

- 7 To keep records of all consultations
8. To update and keep records of the range of disabilities and numbers of all stake holders using the school regularly.
- 9 To ensure that reasonable adjustments are made when necessary to accommodate a short term disability of a stakeholder or regular user of the school or a particular disability of irregular users of the school.
10. To ensure that the School Evaluation Form accurately reflects the needs of our stakeholders and is revised to reflect any changing circumstances.
11. To ensure that suitable provision is included in the School Development Plan and that changes are made to suit the changing circumstances of our stakeholders.

Review Policies listed in Appendix A, at regular intervals.

Annex 3 – Scheme of Delegation

The Governing Board delegates its responsibilities to the staff to manage the day to day operation of the school.

The Scheme of Delegation covers the following areas:

- Bank / Cheques / BACS Payments
- Charge Cards (credit card)
- Expenditure Limits – Ordering
- Receiving Goods and Services
- Expenditure Limits – Authorising payment
- Lease Agreements
- Virements and Budget adjustments
- Write off of Bad Debts
- Inventory Disposal
- Staff Expenses

[Annex 3a](#) summaries all areas for which authorisation is required and levels delegated authority for the relevant staff and governors.

Bank/ Cheque Signatories

[Annex 3a](#) details the persons authorised to make payments using all the school bank accounts including Voluntary and Private Fund Accounts.

Cheque Payments:

All cheques are signed by two signatories.

The following conditions are also followed:

It is common practice for the more senior signatory to sign the cheque last.

Generally, the Head Teacher or in their absence the Deputy Head Teacher will always be the second signatory.

BACS Payments

All BACS run reports are signed by two signatories. Once the BACS run file has been submitted, it is approved online (Lloyds Commercial Banking website) by 2 signatories, the Headteacher being the last and overall approver.

The following conditions are also followed:

It is common practice for the more senior signatory to sign the BACS run report last.

Generally, the Head Teacher or in their absence the Deputy Head Teacher will always be the second signatory.

Payment Authorisation

No cheque is signed by two governors without acknowledgement of the Head Teacher or the Deputy Head. There are no governor signatories on the bank mandate to enable signing of cheques.

Any payment in excess of [£5,000](#) is recorded at the meetings of the Full Governing Board.

Direct Debits

The use of direct debits is restricted to payments to the London Borough of Havering, lease payments and to companies authorised by the LA' s School Finance Team.

Either the Chair of the [full Governing Board](#) approves the set-up of direct debits.

The Finance Manager presents a list of all current direct debits to the [full Governing Board](#) each term.

Standing Orders

The use of Standing Orders follows the same rules as Direct Debits. However, it is current policy not to make payment by standing orders.

Charge Cards

Permission has been obtained from the Resources and Pastoral Issues Committee (when meeting) and the LA' s School Finance Team before applying to the schools bank for a charge card. The school follows the procedures laid out in the Charge Cards and Credit

Cards in Schools procedures and user guide. Permission is sought from the budget holder before expenditure is incurred on the card.

Expenditure Limits – Ordering of Goods and Services

[Annex 3a](#) below shows the staff able to order goods and services.

Staff, other than the Head Teacher, can only order goods and services for their own departments.

All goods and service orders must be raised on the school's finance software prior to dispatch to supplier. Where an online or telephone order is placed, the finance software is updated on the same day.

Only the Headteacher, Deputy Head and School Business Manager can order the employment of temporary or supply staff.

Expenditure Limits – Receipt Of Goods and Services

All goods delivered to the school are checked on receipt. The [Site Manager/Receptionist/Medical/Admin Officer](#) checks for damage and quantity before signing for the goods and sending the relevant paperwork to the [Finance Officer](#) for processing.

It is the responsibility of the person who ordered the goods to confirm this check and report any discrepancies to the Finance Officer immediately. Any goods received that do not quote the schools official order number must be reported to the Head Teacher and Finance Manager.

In terms of Services of Supply and Temporary staff, timesheets are signed by the [School Business Manager](#) and forwarded to the Supply Agency. To confirm overtime hours etc. signed timesheets are passed to the [Headteacher](#) for signing, and then passed to the [School Business Manager](#) for processing/ despatch to payroll provider to meet payroll deadlines.

Expenditure Limits - Approval of Invoices

Approval of Invoices is subject to the limits set in [Annex 3a](#) below.

No one person can order goods / services and authorise the related invoice.

No one person can order goods / services and sign the cheque for the payment of that order.

The payment of the invoices is in accordance with the bank mandate signatory limits.

Expenditure Limits – Tendering Process

All purchasing arising from a tender process should be made in accordance with the Scheme of Delegation within this Finance Policy. See [Annex 7](#) for tendering limits.

Budget Virements and Adjustments

A virement is deemed as any transfer of budget allocation where the budget will be used for a different purpose. This is effectively a change to the budget allocations that were agreed by the Governing Board at the start of the financial year and therefore alters the budget available under any particular heading. The Governing Board has set a limit to the level of virement that can be agreed by the Head Teacher.

Head Teacher: [£5,000](#)

All other virements should be approved in advance by the [full Governing Board](#).

All virements and budget adjustments should be reported to the Governing Board showing how the overall budget has moved. A written record of the agreed virements must be kept e.g. minutes of the governing board meeting and the schools financial accounts should be updated promptly.

Lease Agreements

Any equipment to be acquired under a leasing arrangement must have prior approval by the [full Governing Board](#) as well as the Education Finance Manager at the LA.

The school does not enter into any Financing Leases.

System Processing

It is the aim of the school to ensure that staff that process financial transactions are not involved in the approval process.

Bad Debts

The Head Teacher can approve write off of Bad Debts up to the value of £100.

The Governing Board approves write off above this value with consultation with the Education Finance Manager of the LA.

Approval of Staff Expenses

Approval is given by the Head Teacher.

The Chair of Governors approves the expenses of the Head Teacher.

Annex 3a – Scheme of Delegation

Action	Responsibility	Financial Limit
Authorising orders	<u>Deputy Headteacher</u> <u>Head Teacher</u>	Up to £ <u>10,000 + Countersigned</u> Up to £ <u>10,000</u>
Receiving goods	<u>Site Manager</u> <u>Finance Officer/</u> <u>Receptionist/</u> <u>Medical/Admin Officer</u>	Checks quantity/damage Report any discrepancies
Authorising Invoices	<u>Business Manager</u>	Up to £ <u>10,000 subject full Governing Board Approval</u>
Signing cheques (delegated budget)	<u>Deputy Headteacher</u> <u>Business Manager</u> <u>Head Teacher</u> <u>Finance Officer*</u>	Up to £ <u>Unlimited</u> Up to £ <u>Unlimited</u> Up to £ <u>Unlimited</u> Up to £ <u>300</u>
Signing cheques (school fund)	<u>Business Manager</u> <u>Headteacher</u> <u>Deputy Headteacher</u>	N/A – 1st signatory on all cheques Up to £ <u>10,000</u> Up to £ <u>10,000</u>
BACS payments (Delegated Budget)	<u>Head Teacher</u> <u>Deputy Headteacher</u>	Up to £ <u>100,000 limit</u> Up to £ <u>100,000 limit</u>
Action	Responsibility	Financial Limit
Authorising new appointments	<u>Head Teacher</u> <u>Deputy Head Teacher</u>	One signature required
Authorising leaver forms	<u>Head Teacher</u>	N/A
Authorising time sheets	<u>Business Manager</u> <u>Headteacher</u> <u>Deputy Headteacher</u>	Agency supply/temporary staff Site staff – lettings/overtime Staff overtime
Authorising of Mileage Claims	<u>Headteacher</u>	All staff

Authorisation of staff expenses:		
Teaching Staff	<u>Deputy Headteacher</u> <u>Headteacher</u>	Up to £1,000 Up to £1,000
Associate Staff: Payments to Head Teachers Payments to Chair of Governors/DHT/BM	<u>Chair of Governors</u> <u>Headteacher</u>	Up to £1,000 Up to £1,000
Authorisation of system users	<u>Business Manager</u>	N/A
Back up of data	<u>London Borough of Havering (c/o Educational Computer Centre)</u>	N/A
Maintenance of Inventory	<u>Finance Officer</u>	FMS Inventory ICT register
Disposal of Equipment	<u>Headteacher</u> <u>Chair of Governors</u>	Up to £1,000 More than £1,000
Authorisation of Bad Debt write offs	Head Teacher Leadership and Management Committee Full Governing Body	Up to £1,000 +

Action	Responsibility	Financial Limit
Approving budget virements	<u>Headteacher</u> <u>Full Governing Board</u>	Up to £10,000 More than £10,000
Completion of bank reconciliation	<u>Business Manager</u>	N/A
Authorisation of bank reconciliation	<u>Headteacher</u>	N/A
BACS payments Audit check	<u>Business Manager</u>	N/A
Lettings/Invoice authorisation	<u>Business Manager</u>	N/A

Action	Responsibility	Financial Limit
Authorisation of Issue of new purchase cards	<u>Chair of Governors</u>	N/A
Corporate card holders/type of expenditure (delegated budget)	<u>Business Manager</u>	£ 2,000 single transaction limit (general supplies) for Breakfast Club & After School Club (card in name of Mrs Leona Robinson)
Journal Processing of Corporate Charge Cards (Central/Delegated A/C's) Reconciliation of Corporate Charge Cards (Central/Delegated A/C's)	<u>Business Manager</u> <u>Business Manager and Headteacher</u>	Card for; - Breakfast Club - After School Club Card for; - Breakfast Club - After School Club

Annex 4 – Declaration of Business Interests and Relationships

Name of Governor or Member of Staff

Date of Entry	Name of Business	Nature of Business	Nature of Interest / Relationship	Date of Appointment or Acquisition

Relationship with (name)	Nature of relationship

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

Signed..... Date.....

Annex 5 – Budget Virements Monitoring and Authority Schedule

The school maintains a record of all budget virements.

These are recorded in one of two ways:

- Virements made between budget lines of income / expenditure
- Virements made between cost centres
- Virements made following a change in funding

A hard copy of the schedule is signed by the authorising manager and held with any supporting documentation in the Budget Adjustment Folder in the Finance Office.

Annex 6 – Rights to [SIMS FMS](#) Finance Software

Access rights are divided into categories that follow the tasks performed on the system. These categories are:

- Supervisor
- Supervisor Defined
- Enter and Authorise
- Authorise Only
- Enter Only
- Read Only
- No Access
(Used for people no longer allowed access to the system e.g. past employees)

The level of access to the finance software is based on the tasks each of them needs to perform.

The school aims to segregate system duties so as to prevent a single person performing entries and authorising and initiating payments. However, there are some occasions where this is not possible.

The Table below shows the access rights of all members of staff that use [SIMS FMS](#) (Finance)

[The Headteacher](#) controls the System Manager Access.

Level of Access	Name	Position
Supervisor	Mr S Fryd	Headteacher
	Miss K Alexander	Business Manager
Supervisor Defined		
Enter and Authorise	Mrs T Freeman	Finance Officer
Authorise Only		
Enter Only		
Read Only		

It may be necessary from time to time to give access to a member of staff for a limited period. e.g. prepare suppliers details for BACS. Access is removed as soon as task is completed.

Annex 7 Contracts and Tendering

London Borough of Havering Corporate Procurement Framework

The table below is an extract of the Council's Procurement Framework which will be updated periodically.

The Framework highlights the need for schools to conform to the Council's, National Procurement legislation as well as the application of best practice.

Schools should adapt the approval levels in accordance with their scheme of delegation. Guidance is shown within the table

Financial Thresholds Summary – Latest financial thresholds

Summary of Financial Thresholds

Value	Procedure	Decision By
Less than £4999	One quote (record in writing)	Executive Headteacher or staff member with appropriate authority
£5,000 - £24,999	Two quotes (record in writing)	Executive Headteacher or staff member with appropriate authority
£25,000 - £99,999	Three written quotes	Two post holders with appropriate authority, one being at least the Executive Headteacher. This is undertaken at committee level.
£100,000 - £189,330	Mini Tender - 1-Stage competitive tender without prior advert against written specification of requirements 3 Tenders	Headteacher & Chair of Governors at full Governing Body meeting

1. Values exclude VAT
2. Values are TOTAL values (NOT annual values e.g. 2 years at £10,000 per annum is £20,000, which requires 2 written quotations).
3. Contracts over £100,000 must be executed under seal.
4. Requirements are MINIMUM requirements. E.g. to obtain three written quotes, you may need to seek 5 or 6. In appropriate cases to demonstrate value for money you may consider following the procedure for a higher value contract.
5. Values are to be aggregated e.g. if you have a recurring need on an annual basis for supplies.
6. It is a breach of Contract Procedure Rules to deliberately divide up contracts to avoid these rules.
7. Make a reasonably accurate estimate of the total purchasing requirement/whole life costing/financial implications, e.g. including ongoing maintenance and support costs. If variable factors are such that an accurate estimate cannot be made then further information should be acquired before starting the procurement process.
8. The valuation should include the value of possible contract extensions and possible additional options.
9. You must have adequate budget provision.

Annex 8 – Lettings Policy

The School lets out part of its premises and related equipment for public use outside normal school hours.

These are short term and generally charged on an hourly basis.

The premises available for hire are:

- The Junior Hall
- The Infant Hall
- Classrooms
- Playing Field

Each letting is made on the Hirer's acceptance of the terms and conditions of hire as noted below.

PLEASE NOTE THAT LETTINGS ARRANGED FOR FUNCTIONS ORGANISED BY THE HAROLD WOOD PRIMARY SCHOOL ASSOCIATION OR SCHOOL STAFF ARE SUBJECT TO SEPARATE ARRANGEMENTS AGREED BETWEEN THE ASSOCIATION AND THE HEADTEACHER. THE FOLLOWING TERMS AND CONDITIONS DO NOT THEREFORE APPLY FOR SUCH LETTINGS.

Terms & Conditions of Hiring School Accommodation

Application

The Hirer must be over 18 years of age, provide I.D. and proof of address.

All applications for hire should be addressed to the School Business Manager, c/o the School and made on the "Application for Hire" form.

If the hire of the property is to be used by children, the Hirer or nominated person must be DBS checked in accordance with the School's safeguarding children policy.

The school will hold provisional bookings for a period of **5 working days** from receipt of the inquiry.

The Hirer must complete the Application for Hire of School Accommodation form, **at least 6 weeks** before the proposed hire.

The Hirer must state the purpose for the hire.

The School will raise an invoice for the booking and the Hirer must pay the full fee for the booking **no later than 6 weeks** prior to the date of use.

If the hire is **less than 6 weeks away** from the date of application, the full fee will be payable.

For block bookings, i.e. regular bookings, arrangements for payment will be agreed between the School Business Manager/Head Teacher in conjunction with the Governing Body.

The school reserves the right to refuse any application.

Conditions

The school has a no smoking policy and as such all events must conform to this policy. Smoking is not permitted within the boundary of the school.

Weekend lettings are to end by 11.15 p.m. and weekday lettings to end by 11.00 p.m., unless an extension has been previously negotiated and agreed by the School Business Manager or Head Teacher. The hirer must ensure that setting out and clearing up is completed within the specified times of hire. The premises must be completely vacated by the final allocated time.

The Hirer or a nominated responsible person must be in attendance throughout the duration of the hire.

The Hirer must complete the Lettings Induction Checklist and the Lettings Fire Action Plan, and return with the booking form.

The Hirer is responsible for maintaining order throughout the period of hire and shall ensure that events are properly supervised, with sufficient stewards if so required.

The Hirer will ensure that the event or its guests do not cause a nuisance to the local community.

The Hirer will not sub-let or assign any part of the accommodation and shall not use it for any other purpose than that for which it has been hired.

The Hirer will at all times allow access to the premises and services to School or Local Authority staff to perform any duties other than participate in the activity taking place.

No items likely to cause damage to floors, walls and equipment must be brought into the school without the Hirer having taken adequate protective measures. In case of doubt, the school must be informed at the point of hire, the items should only be brought into the

school once permission is granted. The Hirer will be responsible for any damage caused to floors, walls even if protective action had been taken.

The Hirer shall, upon request, provide a copy of the programme of any entertainment given by the hirer. Once approved, the entertainment provided must conform to the programme.

The School premises are not licensed for public entertainment. For certain types of events an occasional licence must be obtained from the Local Authority's Environmental Health and Consumer Services Division. Hirers are responsible for ensuring the conditions adhered to the licence are fully observed.

No copyright dramatic or musical work shall be performed without licence from the owner of the copyright and all such licences shall be produced on demand to the School or any duly authorised officer of the Local Authority. The Hirer shall indemnify the school against any infringement of copyright that may occur during the hire. As a rule, all Performing Rights Society conditions must be adhered to when musical works are being performed.

No Alcohol is to be consumed on school premises without express permission from the Head Teacher or School Business Manager; such requests must be made at the point of application. Please note that the School does NOT have a licence for the supply of alcohol and it is the Hirer's responsibility to obtain the relevant licence if necessary.

Notwithstanding the previous clause, the School will not allow the sale of alcohol within its boundaries unless evidence is provided that the appropriate licence is in place.

The Hirer will ensure that the number of people attending a function /activity does not exceed the maximum permitted on the hired accommodation, as indicated in the Scale of Charges below.

The Hirer shall provide, at his/her own expense, items of furniture or equipment that is not available for use in the school.

Where School furniture or equipment is used, the Hirer will ensure that all items are returned back to the storage areas in a good and clean condition.

The Hirer is not permitted to use any form of fixings, such as nails, tacks, bolts, that damages the fabric of the building.

The Hirer is not permitted to make any alterations or additions to the fabric of the building.

The Hirer must leave the accommodation/outside area in the condition it was hired in. This includes the clearance of any litter that may be left at the end of the letting. This must be done before leaving the site. Additional cleaning and damages may result in the loss of deposit.

If the Hirer is not in possession of Liability Insurance, **there will be a surcharge of 10% of the hire fee or £15.00 (which ever is the larger)** to cover this cost.

Whilst the Scale of Charges is normally reviewed on an annual basis by the Governing Body, it reserves the right to vary the hiring fee at any time up to six weeks before the date of the event for which the accommodation has been hired, whether the date previously notified fee has been paid or not.

In this instance, the Hirer can cancel their booking without forfeit. Any additional fee involved must be paid before the hire takes place.

The School will normally have a representative in attendance during the period of a letting to ensure compliance with these conditions and that person will be invested with the power to terminate the hire immediately if circumstances so demand.

The School's representative will also have the authority to control the volume of sound caused by musical equipment.

In the event of a hire being terminated because of failure to comply with any of these conditions all sums paid by the Hirer will be retained (including the deposit) and the School will reserve the right not to accept any further letting requests from the offending Hirer.

The School will not be responsible for any loss of property, injury to persons or any other claim sustained during the period of hire, except insofar as any loss or injury may be caused by, or any claim result from, any act or default of the School or of any employee of the Local Authority acting in the performance of his or her duties as such employee.

Should these conditions not cover a specific circumstance arising out of a particular request from a Hirer, then due consideration will be given to this at the time of booking and any necessary special conditions will be set out in writing. Hirers should ensure that sufficient notice is given of such needs to enable them to be considered well before the hire takes place.

Termination & Cancellation

The School may, at any time, cancel any booking, in which case the Hirer will be reimbursed the full amount paid for the booking. The school will not be held responsible for the loss of any estimated income or actual expenses arising from the cancellation.

Cancellations by the Hirer will be accepted but will incur the charges based on the length of notice given. Refunds of booking fees will be as follows:

- **More than 6 weeks' notice - Full refund of fees paid to the date of cancellation.**

- **4 to 6 weeks' notice - One third of the fees paid.**
- **Less than 4 weeks' notice - No refund**

Scale of Charges

Facility	Charge Rate Mon – Sat up to 7 p.m.	Charge Rate Mon – Sat after 7 p.m. and all day Sunday	Surcharges	Max. Capacity
Junior Hall	£30 per hour	£50 per hour	As per conditions	100
Infant Hall	£30 per hour	£50 per hour	As per conditions	75
Classrooms	£15 per hour	£25 per hour	As per conditions	35
Playing Field	£30 p.h. (Football matches - £55 per match)	£30 p.h. (Football matches - £55 per match)		
HAF Programme (main hall, kitchen, playground/ field)	£50 p.h.	N/A		
Deposit (for all internal accommoda tion hirings)	£250	£250		



APPLICATION FOR HIRE OF SCHOOL ACCOMMODATION

Please Reply to: School Business Manager
 Harold Wood Primary School
 Recreation Avenue
 Harold Wood
 Romford, Essex
 RM3 0TH
 Telephone Number: 01708 345473

To be completed by the person responsible for Payment in respect of the Hire.

DATE (S)	TIMES FROM - TO	AREA(S) REQUIRED	PURPOSE OF HIRE	NO. OF CHAIRS REQUIRED?	WILL ALCOHOL BE CONSUMED?

FURTHER INFORMATION/DETAILS

I hereby make application for the use of the accommodation and facilities stated above and, upon such application being approved, I undertake to pay in advance the charges and to comply with the Conditions of Hire which are available for issue or inspection from the school. An invoice will be forwarded to you after receipt of the booking form.

I understand that all litter must be cleared from the hired area before leaving the site.

Signature of Applicant:

Full Name (in Block Letters):

Address:

.....

Telephone Number:

Society or Organisation:
(if applicable)

.....

Date:

PLEASE NOTE: As part of this letting agreement, this form will be countersigned by the school on return.

Signed on behalf of Harold Wood Primary School:

.....

Date:

Annex 9 – Inventory Control Policy

Harold Wood Primary School

Policy and Procedures - Inventory Control

1.0 Purpose of an Inventory

- 1.1 An inventory must be maintained to ensure that the school has a detailed record of all the equipment of which it has custody.
- 1.2 The reason for maintaining such a register is to correctly record all items of value held. Also, in the case of fire or theft, there would be a record showing exactly what has been lost together with its cost, identifying serial numbers etc. This would assist in either an insurance claim and/or a police investigation.

2.0 Responsibility for keeping inventories.

- 2.1 The Governing Board maintains the responsibility for this Inventory Control Process. Day to day management is delegated to the [Headteacher](#) and [the Finance Officer](#). The responsible officer is to ensure the policy and procedures are followed and will report to the Governing Board on a regular basis as detailed within this policy. The Governing Board must approve any further delegation of the duties covered in this policy.
- 2.2 Responsibilities within our school are shown under each part of the control process detailed in the following sections.
- 2.3 When, a responsible officer leaves the school, the responsibilities will automatically transfer to the new post holder. Where there is a gap in recruitment, the Head Teacher will nominate a temporary responsible officer. If the person is not being replaced, the head teacher will ensure that the responsibilities are transferred to another member of staff without delay.

3.0 Process – Purchase of Inventory

- 3.1 All purchases of inventory packages must follow the procurement process and rules as documented in the School's Finance Policy and be consistent with purchasing guidelines in the London Borough of Havering Financial Regulations for Schools. The school uses Inventory to monitor all items on the inventory.
- 3.2 Additional approvals if required must be sought in writing before purchase of such items.
- 3.3 Where purchase of upgraded equipment or replacement items make existing assets redundant or obsolete, disposing of the asset follows the guidelines set out in Section 8.
- 3.4 The [School Business Manager](#) holds the responsibility of ensuring the correct process is followed.
- 3.5 The [Finance Officer](#) will ensure that all schedules are kept up to date.

4.0 Items to be recorded

- 4.1 Generally, items of equipment, tools and furniture with a value over **£250** are recorded on the Inventory Register. However, the register contains items below this value that are considered “desirable” and may be open for theft or damage.
- 4.2 Furniture included in the register has an individual value in excess of **£250**.
- 4.3 Detailed recording of tables, desks and chairs are not kept however, a separate record is maintained for the average number of tables, desks, chairs that are in each room for the purposes of insurance.
- 4.4 The table below shows the items recorded on the School's Inventory Register. The list is regularly amended to include any items purchased and inclusion on the inventory register is deemed necessary.

Office	Premises	Classroom	Other
<u>Office Furniture</u>	<u>Electric Fires</u>	<u>Gym Equipment</u>	<u>Electrical Irons</u>
<u>Safe</u>	<u>Electric Heaters</u>	<u>Audio Visual Equipment</u>	<u>Lighting Equipment</u>
<u>ICT Equipment</u>	<u>Floor Polishers</u>	<u>Lathes</u>	<u>T.V.s</u>
<u>Photocopiers</u>	<u>Vacuum Cleaners</u>	<u>Overhead projector</u>	<u>Amplifiers</u>
<u>Laptops</u>	<u>Mowers</u>	<u>Microscopes</u>	<u>Camera</u>
<u>Item</u>	<u>Testing Equipment</u>	<u>Musical Instruments</u>	<u>DVD</u>
<u>Item</u>	<u>Surveying Equipment</u>	<u>Interactive White Boards</u>	<u>Item</u>
<u>Item</u>	<u>Gardening Tools</u>	<u>Sewing Machines</u>	<u>Item</u>
<u>Item</u>	<u>Kitchen Equipment</u>	<u>ICT Equipment</u>	<u>Item</u>
<u>Item</u>	<u>Telephone System</u>	<u>Ipads</u>	<u>Item</u>
<u>Item</u>	<u>Electric Fans/ Dehumidifiers</u>	<u>Chemical Balances</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>
<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>

- 4.5 The responsibility of determining which items should be recorded on the Inventory Register lies with the **[School Business Manager and the Headteacher.](#)**

5.0 Details to be recorded

- 5.1 The inventory is held as a computer record and is part of the Inventory System. The record should be retained in an appropriate place with one copy off-site or retrieval by computer from another site.
- 5.2 The attached inventory register holds detail of the descriptions, locations, cost and condition of assets held by the school. Details of disposal if applicable are also recorded. This is summarised as follows:

Details	Costs	Disposal Detail	Inventory Checks
Equipment No	Supplier	Date of Disposal	Date of Check
Description	Unit Cost	Method of Disposal	Condition of Asset
Serial Number	Quantity	Reason for Disposal	Location of Asset
Model	Invoice No	Authority Given	
Category	Invoice Date		
Holder	Gross Value		
Location	VAT		
Security Marking	Net Value		
Support Contract			
Insurance Policy Detail			

- 5.3 The information entered into the description box is as comprehensive as possible.
- 5.4 Where available a unique identifier or serial number is recorded in the relevant box.
- 5.5 When a new item is purchased all details of description, identification and purchase are recorded in the appropriate boxes in the Additions section.
- 5.6 **[A photographic record is kept of all unusual and high value items.](#)**
- 5.7 When items are disposed, lost, stolen, these details are recorded in the Disposals section (See [Section 8 – Disposal and Write Off](#)).
- 5.8 At least termly, the “Current” register is updated to include all additions as recorded in the Additions section and all disposals are removed from the current list to the disposals listing.
- 5.9 When Inventory checks are carried out, details on the condition of assets are also recorded. (See [Section 6 – Inventory checks](#)).
- 5.10 The responsibility of adding all new purchases on the register rests with the **[Finance Officer](#)**.

6.0 Inventory Checks

- 6.1 At least annually, and usually in the month of March, a physical check on inventory is conducted.
- 6.2 All items recorded in the register are checked for location and condition.
- 6.3 The check is also used to identify items that may have been missed off the original register.
- 6.4 Where the condition of assets has deteriorated, it is noted for repair, disposal and/or replacement.
- 6.5 Where assets are no longer used and are considered to be obsolete, this is reported to management and decisions made for disposal.
- 6.6 The Finance Officer controls the process of inventory checks. The current inventory list is sub-divided and given to staff responsible for conducting as the checklist of inventory items.
- 6.7 Heads of Department conduct checks for classroom inventory.
- 6.8 The Finance Officer/Site Manager conduct the checks for the general inventory.
- 6.9 The School Business Manager conducts the checks for all office equipment.
- 6.10 The Site Manager conducts the checks for all computer equipment.
- 6.11 The individual that conducts the check signs inventory check schedules; these are attached to the signed **Declaration of Inventory Check**.
- 6.12 The Finance Officer is responsible for consolidating the various inventory checks.
- 6.13 The Finance Officer will prepare a report on the findings of the inventory checks that is presented to the Governing Board.
- 6.14 The Governing Board will use the information to make decisions on disposals, replacements, security of assets.

7.0 Security of Assets

- 7.1 All valuable equipment (attractive to thieves or easy to remove) is security marked with the name of the school and postcode, wherever possible in a highly visible manner to deter theft. However, care is taken not to reduce any resale value of the assets. Sticky labels are not sufficient as these can be removed.
- 7.2 All easily removable items, e.g. laptops and audio-visual equipment, are locked away securely when not in use.

- 7.3 **The Finance Officer** maintains a log of all equipment loaned out to staff, especially if the equipment is to be taken off site. (See the Equipment on Loan Log attached).
- 7.4 Staff with school equipment on loan must ensure the security and safekeeping of the equipment whilst in their possession and as such accept the responsibility at the time of the loan.
- 7.5 Any equipment loaned out for personal use is not covered by the school's Insurance policy and as such will not be loaned unless adequate insurance cover is provided.
- 7.6 Any leased equipment is not marked without first referring to the leasing contract/company.
- 7.7 The **Finance Officer** is responsible for ensuring all premises related equipment is security marked.
- 7.8 The **Finance Officer** is responsible for ensuring office related assets are security marked and stored securely.
- 7.9 All classroom equipment is security marked by the **Site Manager** on receipt of goods.
- 7.10 **All teachers and staff** are responsible for ensuring equipment used by them is correctly and securely stored when not in use.

8.0 Disposal Policy

- 8.1 Assets are disposed of only if they no longer have any use to the school. Inventory items are not generally used to generate a profit by sale. However, sale of redundant assets may be carried out.
- 8.2 The table below shows the reasons for disposal and the methods of disposal used by the school:

Reasons for Disposal	Method of Disposal
Obsolete – No longer used	Donated / Offered for sale
Damaged Beyond Repair	Destroyed
Upgraded Equipment Purchased	Offered for Sale
Faulty and Uneconomical to repair	Donated / Destroyed
Stolen	Theft
Fire Damage	Scrap
Missing (Presumed Lost/Stolen)	Lost / Missing

- 8.3 When items are identified for disposal, authority to dispose is sought from the full Governing Board which has the appropriate delegation. **The Authority to Dispose / Write Off Inventory Form** is used (see attached).
- 8.4 The authorising manager has a higher delegated power than the person who has decided to dispose of an asset.
- 8.5 The authorising manager checks that the asset is disposed of in the most appropriate method.
- 8.6 In the case of disposal of computer equipment that may contain confidential and / or sensitive school information, disposal involves the security deletion of data from the memory. This is done prior to disposal by sale or donation. Ideally, such assets are destroyed. The School complies with the Waste, Electrical, Electronic and Equipment (WEEE) directive and seeks to achieve best value i.e. the best price is obtained if sold. WEEE certificates are then be kept by the school.
- 8.7 Items sold are be supported by a sales VAT invoice wherever possible.
- 8.8 When items are either sold or donated to staff members, the full Governing Board is consulted prior to the transaction.
- 8.9 When items of inventory are disposed of, the item is removed from the current list and recorded on the disposals list.
- 8.10 The Finance Officer controls the process of disposal and reports all disposals to the Governing Board at least termly.

9.0 Inspection

- 9.1 The inventory must be made available for inspection as required by the Internal / External Audit Service or by any other employee authorised to do so by the Borough's Section 151 Officer.

10.0 Reporting

- 10.1 The Finance Officer reports at least annually to the governing board. This report is prepared by the Finance Officer after the March inventory check. The report is structured to include the following:
- Missing Inventory
 - Condition of Assets and damaged items
 - Security of Assets
 - Items considered obsolete
 - Items for disposal
 - Assessment of when items will need replacing
 - Items stolen

- 10.2 The [Headteacher](#) reviews the report before it is presented to the governing board and signs the **Annual Inventory Check Process Declaration**.
- 10.3 The Governing Board will use the report to plan future Inventory Control.
- 10.4 If assets are damaged, involved in accidents, lost or stolen and are essential for the running of the school, the Head Teacher will contact the Chair of Governors to agree what action is to be taken.
- 10.5 Decisions made in these situations are documented and countersigned by the staff making the decision and the Chair of Governors.

HAROLD WOOD PRIMARY SCHOOL**Authority to Dispose / Write Off Inventory**

Reference No.:

Requester

Name	Position	Date	Signed

Asset Details

Equipment No	Description	Serial Number
Purchase Value		Location

Reason for Disposal

Obsolete	Damaged beyond Repair	Upgraded	Uneconomical to Repair
Theft	Fire Damage	Missing (Lost)	Other (Specify)

Replacement	Insurance
Is this item to be replaced (Y/N)	Is this covered by Insurance (Y/N)
Is Replacement budgeted (Y/N)	If yes, has a claim been lodged (Y.N)
If not Budget how is it being financed?	Claim Reference

Authority

Name	Position	Date	Signed

The Authoriser must have delegated powers in excess of the value of the asset being disposed.

The Authoriser must hold a more senior position to the requester.

Once authorised, the disposal must be recorded on the Inventory Register

HAROLD WOOD PRIMARY SCHOOL

Declaration of Inventory Check

I certify that I have carried out a check and count of inventory as requested by

I have used the inventory list given to me and have reported all discrepancies as requested.

Name: _____

Signed: _____

Date: _____

Inventory Sheets are attached

HAROLD WOOD PRIMARY SCHOOL

Annual Inventory Check Process

Management Declaration

I certify that the school's inventory has been checked by _____

All check lists are attached and I am satisfied that all discrepancies have been investigated.

A report has been presented to the Governing Board.

Name: _____ (Head Teacher)

Signed: _____

Date: _____

Certified By

Name: _____ (Governor)

Signed: _____

Date: _____

HAROLD WOOD PRIMARY SCHOOL

Equipment on Loan Log

Please add authority for the loan to the register

Equipment Description	Equipment Number	Loaned to: Name	Loaned to: Signature	On / Off site	Date out	Approval Signature	Date returned	Return Verified Signature

In signing the above register the Terms and Conditions below are accepted

Staff using school equipment must ensure:

- The equipment is kept securely during use
- The equipment must not be used to perform or support any inappropriate activity that may bring the school and the LA's name into disrepute in line with the Acceptable User Policy.

Any damage is reported to the **Finance Officer** as soon as possible. If the damage is considered to be as a result of negligence, the member of staff may be required to compensate the school accordingly.

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