

## The Harnser Federation

### Frettenham Primary School, Hainford VC Primary School & St Faiths' Church of England VC Primary School

#### Finance Policy 2016-17

#### **A GOVERNANCE**

##### General

1. A list of all governors, their membership of committees and terms of reference thereof, is attached at Appendix A.
2. The governing body meets at least twice a term.
3. Committees of the governing body meet up to twice a term.
4. The governing body agrees, no later than by the end of the summer term, the dates of meetings for the next academic year.

##### The Governors

5. The governing body approves the annual budget and the associated policies, eg charging policy, bad debt and redundant equipment policy.
6. The governing body is responsible for the overall direction of the school; it determines the school's spending priorities and evaluates the effectiveness of spending decisions.

##### The Exc. Head Teacher

7. The governors delegate responsibility for the day-to-day management of the school to the Exc. Head Teacher. This is an agenda item for the first meeting of the second half of the spring term and the decision to delegate financial responsibility is minuted by the clerk.
8. The Exc. Head Teacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools.
9. The Exc. Head Teacher ensures that sound systems of internal control are in place.
10. The Exc. Head Teacher compiles draft budgets.
11. The Exc. Head Teacher monitors the budget monthly and supplies the finance committee with monitoring information.
12. The information for the finance committee takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by a written commentary.

##### The Staff

13. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.

14. Staff are responsible for any budget whose management is delegated to them.

#### The Resources Committee

15. Membership is determined by the governing body and reviewed annually in the autumn term.

16. The resources committee is responsible for:

- agreeing draft budgets for the governing body's approval in time for submission to the LA by 1 May each year
- all financial appraisals
- forecasting numbers on roll and future budget shares
- monitoring and adjusting in-year expenditure
- ensuring accounts are properly closed and reviewing the outturn position
- evaluating the effectiveness of financial decisions
- administering voluntary funds

as set out in the terms of reference for the finance committee.

17. Any review of staffing agreed by the personnel committee is first referred to the finance committee who assesses the budgetary implications of the recommendations and advises the governing body accordingly.

#### Expenditure Limits

18. The inclusion of an item in the approved budget plan gives authority to spend, save that the Exc. Head Teacher will seek approval from the finance committee for any individual transaction in excess of **£2000**.

19. The Exc. Head Teacher will authorise via amounts up to **£2000**. Above this amount finance committee approval is sought. All virements are minuted.

#### Orders

20. Quotations are obtained or tenders sought for purchases exceeding the limits set out in Norfolk's Scheme for Financing Schools.

#### Minutes

21. Minutes are taken which record the basis for any decisions made and clearly state the decisions themselves. Draft minutes are circulated to members of the committee within one week of its meeting and are agreed and signed at its next meeting. The minutes of all committees are reported to the meeting of the full governing body.

## Register of Business Interests

22. The Exc. Head Teacher will maintain a register of business interest for governors and for staff who influence financial decisions. The register is attached at Appendix B. (Ref: 1B)

## **B FINANCIAL PLANNING**

1. The school improvement and development plan includes a statement of its educational priorities to guide the planning process. The school development plan states the priorities in sufficient detail to provide the basis for constructing budget plans.
2. There is a clear, identifiable link between the school's annual budget and the school development plan.
3. For each of the key issues in the school development plan, costs and other inputs are identified and budgets prepared.
4. The school improvement and development plan is reviewed in the autumn term to ensure that educational priorities are stated for the next three years and shows how the use of resources is linked to achieving the goals.
5. The school budget is revised after the review of the development plan and resources identified within the budget to deliver the plan's priorities.
6. The school budget is maintained for the current financial year and at least one further year.
7. The budget is based on realistic estimates of all income and expenditure so that planned expenditure does not differ materially from the agreed budget.
8. The budget and cash flow forecast are profiled in accordance with likely spending patterns.
9. In the event of a budget surplus this is earmarked for a future specified use.
10. A record is maintained of all ongoing commitments with explanations of any significant year-on-year changes.
11. All new initiatives are appraised by the finance committee in relation to their costs, benefits and sustainability.
12. The main elements of the budget are fundamentally reviewed within a five year cycle. Benchmarking information helps to identify priorities.
13. The budget cycle is as follows:

### Spring Term

- If necessary, The Exc. Head Teacher will prepare a revised budget for the current year for the finance committee to consider at its meeting in the first half of the term.
- The budget revision, once approved by the finance committee, is taken to the next meeting of the governing body for governor approval.

- The approved budget revision is sent to the LA by 28 February.
- A draft budget plan for the coming financial year, and at least one further year, is prepared by the Exc. Head Teacher and taken to the finance committee meeting in the second half of the spring term. This will form the basis of the committee's recommendation to the governing body.
- The full governing body meeting is arranged to take place after the meeting of the finance committee. The governing body will carefully consider the budget plan and a report from the finance committee before approving the school's budget plan.
- The Exc. Head Teacher will submit the approved budget plan to the LA by 1 May each year.

#### Summer Term

- The Exc. Head Teacher will prepare a revised budget for the finance committee to consider. The revision takes account of the actual balance in hand or overspending for the previous financial year.
- The budget revision, once approved by the finance committee, is taken to the next meeting of the governing body for governor approval.
- The approved budget revision is sent to the LA by the end of the summer term.

#### Autumn Term

- The Exc. Head Teacher will prepare a revised budget for the finance committee to consider. The revision takes account of any changes to the school improvement and development plan, staffing adjustments and changes to the number of pupils on roll.
- The budget revision, once approved by the finance committee, is taken to the next meeting of the governing body for governor approval.
- The approved budget revision is sent to the LA by the end of the autumn term.

### **C BUDGET MONITORING**

1. The finance officer/secretary produces monthly monitoring reports, which include committed expenditure These are circulated to members of the finance committee.
2. The finance committee receives the monitoring report at each meeting together with a written report thereon. The report takes the form of Norfolk's budget proforma.
3. The Exc. Head Teacher will identify and recommend to the finance committee appropriate remedial action for budget variances.
4. The Exc. Head Teacher will recommend to the finance committee how to vire any in-year under spends in excess of **£2000**. The Exc. Head Teacher is authorised to vire amounts up to **£2000**.

5. The Exc. Head Teacher will monitor expenditure on initiatives in the school improvement and development plan.
6. Holders of devolved departmental budgets are supplied with monthly monitoring reports. The Exc. Head Teacher will monitor devolved budgets and agree remedial action plans where necessary.
7. The finance officer/secretary produces monthly cash flow forecasts to ensure the school does not go overdrawn.

#### **D PURCHASING**

1. All orders comply with the LA's Standing Orders for Contracts as published in Norfolk's Scheme for Financing Schools.
2. The school demonstrates value for money through competitive tendering when appropriate or by using ESPO or other approved purchasing arrangements.
3. Prior approval of the governors is obtained for any expenditure in excess of **£2000**. Orders are not artificially split to evade this limit.
4. The school will not enter into any "finance lease" and will ensure that any lease entered into is an "operating lease".
5. Three written quotations are obtained for any order whose value is estimated between **£5,000** and **£20,000**.
6. If a quotation other than the lowest is accepted it is reported to governors and the reasons minuted.
7. Contract specifications will contain the following:
  - contract duration
  - definitions
  - contract objectives
  - services to be provided
  - service quantity
  - service quality standards
  - contract value and payment arrangements
  - information and monitoring requirements
  - procedure for disputes
  - review and evaluation requirements
8. The official pre-numbered orders are used for all services except utilities, rent, rates and any payments due under a loan/lease agreement. Any urgent verbal order is confirmed by a written order.
9. Individuals will not use official orders to obtain goods or services for themselves.
10. All orders are signed by an authorised signatory (The Exc. Head Teacher) and the secretary maintains an up-to-date list of signatories. This is attached at Appendix C.
11. The signatory will be satisfied that the goods or services are appropriate and necessary, that competitive tenders have been obtained where necessary and that there is sufficient budgetary provision.
12. Each order placed is entered in the school's financial system as a commitment.
13. The school checks goods received against the delivery note (all office staff) and the delivery note is checked against the invoice. (finance officer/secretary) The invoice

is also checked against the order. (finance officer/secretary) Evidence of this is provided by the use of rubber stamps approved by Norfolk Audit Services. The other checks indicated on the stamps are also carried out. These checks are not done by the person who signed the order.

14. Payment is made within the agreed time limits after certification by an approved signatory.
15. An invoice is not authorised for payment by the person who signed the order nor by the person who checked receipt of goods/services. Payment is only made against the original supplier's invoice and not on a statement.

#### **E FINANCIAL CONTROLS**

1. A written description of all the school's financial systems and procedures is maintained. These are kept up to date and all appropriate staff trained in their use.
2. The Exc. Head Teacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. These arrangements are currently being devised.
3. The Exc. Head Teacher has due regard to separation of duties in organising financial duties. At least two people are involved in the completion of tasks and the work of one acts as a check on the work of the other.
4. The school maintains proper accounting records. All transactions can be traced from accounting records to prime vouchers and all prime vouchers are traceable in the accounting records. The use of correcting fluid is not allowed. Any alterations to original documents are clearly made in ink and initialled to identify the person making the alteration.
5. Documents relating to financial transactions are retained in line with the LA's recommendations, as outlined in Appendix D. (Ref: 4A)
6. All records are securely stored and access allowed only to authorised staff.
7. Where there is a requirement to account separately for earmarked funding The Exc. Head Teacher ensures this is done and that money is spent on its intended purpose.

#### **F INCOME**

1. The full governing body approves the school's charging policy and reviews it annually. The charging policy is attached at Appendix E. (Ref: 9A)
2. Proper records of all income due are kept. Lettings are approved by the Heads of School in accordance with the governors' policy and recorded in the lettings register. The lettings policy is attached at Appendix F. (Ref: 9C)
3. The responsibility of identifying and recording sums due is separated from the responsibility for collecting and banking income.
4. Official pre-numbered receipts are given for cash and all amounts received over £15.00 except where a collection record card is issued to a pupil for instalment payment for a school trip. Other formal documentation is kept for other income.

Receipts are kept securely and in order.

An advice slip for the receipt of dinner money is returned indicating amount received, the day received and any change returned. Where no material income has been collected, it should be banked at least weekly. (See section 9.3.3)

5. Pending banking, cash and cheques are locked away.
6. Income is banked promptly and in full. Paying-in slips show the analysis between cash and cheques and cheques are individually listed. Income is not used for making any payment or for cashing personal cheques.
7. Income recorded in the accounts is reconciled monthly with the bank statement.
8. Where invoices are required, they are issued within 30 days.
9. The school sends a first reminder for any unpaid invoice after 3 weeks, a second reminder after 6 weeks and a final reminder after 9 weeks. Legal action is considered if a further 14 days lapse. Debts are written off only in accordance with the school's bad debt policy (see Appendix G). (Ref: 9B)
10. Any cash transfers between staff are recorded and signed for.

### **G BANKING**

For official funds, the school banks with Barclays Bank Plc. The bank details are kept securely in each office.

1. Bank reconciliations are completed monthly and any discrepancies resolved.
2. The reconciliation statement is signed by the person undertaking the reconciliation and reviewed and countersigned by someone who understands the reconciliation process.
3. The person completing the reconciliation is not responsible for processing receipts and payments.
4. Staff never use their private bank accounts for any receipt or payment due to or from the school budget.
5. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.
6. The school is not allowed to enter any loan agreement except with the LA. (This does not apply to loans pre-existing at 1 April, 1999).
7. Each cheque is signed by two authorised signatories and supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed.
8. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.

### **H PAYROLL**

1. Personnel procedures, including appointments, promotions and terminations are supervised by the personnel committee.
2. The Exc. Head Teacher will ensure that the duties of authorising any variations to the payroll are separated from the processing of claims.
3. The Exc. Head Teacher will ensure that at least two people are involved in

completing, checking and authorising any variations to payroll, whether temporary or permanent, and the payment of expenses.

4. Names and specimen signatures of authorised signatories have been sent to the payroll provider who will be promptly notified of any changes.
5. Only authorised staff ( The Exc. HeadTeacher and secretary) are allowed access to personnel records.
6. Staff may request access to their own records via The Exc. Head Teacher..
7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
8. The secretaries maintain an up-to-date list of teachers and other staff employed at the school. This is held using the SIMS database, and is amended, as necessary, on a monthly basis.
9. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

#### **I PETTY CASH**

1. The schools do not operate a petty cash system.

#### **J TAX**

1. The Exc. Head Teacher will ensure that all relevant staff are aware of relevant provisions concerning VAT, tax and the Construction Industry Scheme (CIS) as the LA will pass back to the school any penalties imposed on it arising from an error by the school.
2. Proper VAT invoices are obtained for all transactions involving VAT.
3. The LA's VAT manual for schools gives details of accounting for VAT and is adhered to by the school.
4. All payments falling within CIS are made in accordance with the LA's agreed procedure.

#### **K VOLUNTARY FUNDS**

1. Voluntary Funds raised through the activities of 'The Friends of/ Parents (see each school for Registered Charity Number.) who operate within the National PTA guidelines and hold a separate bank account. Accounts are audited annually.

#### **L ASSETS**

1. The Exc. Head Teacher will ensure that stocks are maintained at reasonable levels and are checked physically at least once a year.
2. An up-to-date inventory is be maintained of all items of equipment. Those that are portable, valuable and desirable are identified as school property with security



marking.

3. The inventory is checked at least once a year, in the Summer Term. The inventory is signed as evidence of the check having been undertaken. All discrepancies are investigated and any resulting in a loss of £100 or more will be reported to the governors. Any loss exceeding £500 will be referred to the Head of Children's Services (Finance & ICT).
4. Whenever school property is taken off site, e.g. musical instruments/computers, they are signed for and the register noted accordingly. The register is held in the main office.
5. The governors have approved a policy in relation to redundant equipment (see Appendix H). (Ref: 6A)
6. The safe and the two drawer filing cabinet are kept locked and the keys removed and held by authorised staff.
7. The school's asset management plan is supervised by the governors' premises committee.

#### **M INSURANCE**

1. The school reviews all risks annually to ensure that the cover available and the sums insured are adequate. Advice is available from NCC's Risk and Insurance Manager.
2. The governors consider whether to insure against any uncovered risks.
3. The school will notify the LA/its insurers of any new risks or any other alterations affecting existing insurance.
4. The school will not give any indemnity to a third party.
5. The school will immediately advise the LA/its insurers of any accident, loss or other incident which may give rise to an insurance claim.
6. Insurance will cover the use of school property when off the premises, e.g. musical instruments/computers.

#### **N DATA SECURITY**

1. Computer systems used for school finance management are protected by password security. Passwords are changed termly and more frequently in the event of staff changes.
2. All data is backed up daily and the back-ups stored via the Redstor Online Backup system purchased through Norfolk County Council.
3. The Heads of School have established a contingency plan via ICT Shared Services for the recovery of data in the event of an emergency.
4. Only authorised software is installed on any school computer to safeguard against computer viruses.
5. The governors ensure that the Data Protection Commissioner is notified in accordance with the Data Protection Act 1998, and that the school's use of any

electronic or relevant manual systems to record or process personal information, and any disclosure of that information, complies with the legislation.

**Policy Development**

**This policy is reviewed annually by the Governing Body.**

**Agreed by Governors:**

**Chair of Governors:**

**Policy Review Date: Autumn 2017**

**The Harnser Federation  
Finance Policy Appendices**

**Appendix A**

**The Governing Body of The Harnser Federation**

## Governing Board Constitution

There are up to **16** positions **13** are filled and there are 3 vacancies

Parent governors **(No vacancies)**

	<i>Term of office from</i>	<i>to</i>
Peter Spears	13 Apr 2015	14 Apr 2019
Rachel Scarff	7 Oct 2015	6 Oct 2019

Staff governors **(No vacancies)**

	<i>Term of office from</i>	<i>to</i>
Gyles Longhurst	1 Sep 2015	30 Aug 2019

Headteacher governors **(No vacancies)**

	<i>Term of office from</i>	<i>to</i>
Ashley Best-White	1 Sep 2015	30 Aug 2019

Authority governors **(No vacancies)**

	<i>Term of office from</i>	<i>to</i>
Sue Hill	13 Apr 2015	14 Apr 2019

Co-opted governors **(3 vacancies)**

	<i>Term of office from</i>	<i>to</i>
Susan Rhodes	13 Apr 2015	14 Apr 2019
Jenni Porter	13 Apr 2015	14 Apr 2019
Ray Browne	13 Apr 2015	14 Apr 2019
Kat Wilson	13 Apr 2015	14 Apr 2019

Foundation governors **(No vacancies)**

	<i>Term of office from</i>	<i>to</i>
Rob Carey	13 Apr 2015	14 Apr 2019
Keith Rengert	13 Apr 2015	14 Apr 2019
Chris Engelsen	13 Apr 2015	14 Apr 2019
John Hindley	12 Oct 2015	11 Oct 2019

<b>Appendix A</b>
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<b>The Harnser Federation</b>
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<b>Membership of Committees/Terms of Reference</b>
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Terms of reference and information about the membership of the committees of the governing body are held in the Governors' Folder in the Heads of School's offices at each school.

**Appendix B**

**The Harnser Federation**

**Register of Business Interests for Governors and Staff**

**Updated annually by the Clerk to the Governors  
in the autumn term and as new governors join**

<b>Name</b>	<b>Governor Position</b>	<b>Business Interest</b>	<b>Nature of Interest</b>	<b>Personal Interest</b>	<b>Governance Role at other institutions</b>	<b>Date of last declaration</b>
Ashley Best-White	Head Teacher (Executive Head)	Old Catton and White Woman Lane Federation Horsford Primary School	Executive Head Executive Head			6.12.16
Christine Bolton	Clerk					20.9.16
Ray Browne	Vice Chair Co-opted Governor					20.09.16
Robert Carey	Foundation Governor					20.09.16
Paul Cross	Associate Member (Head of Hainford School)					20.09.16
Christopher Engelson	Foundation Governor					20.09.16
Sue Hill	Authority Governor					20.09.16
John Hindley	Foundation Governor					06.12.16
Paula Howlett	Co-opted governor (Resigned Nov 2016)					06.07.15

Gyles Longhurst	Staff Governor (Head of Frettenham School)					20.09.16
Jenni Porter	Co-opted Governor Executive Deputy					20.09.16
Keith Rengert	Foundation Governor					20.09.16
Susan Rhodes	Chair Co-opted					06.12.16
Lesley Rix	Associate Member (Head of St. Faiths' School)					20.09.16
Rachel Scarff	Parent Governor					06.12.16
Peter Spears	Parent Governor					06.12.16
Katherine Wilson	Co-opted Governor					06.12.16

**Appendix C**

**The Harnser Federation**

**Account Signatories**

**completed and updated by the Secretary**

<b>Account</b>	<b>Signatories</b>	<b>Terms</b>	<b>Last updated</b>
<b>School a/c</b>	<b>Any two of the three signatories in each school</b>		<b>Sept.2015</b>

## Appendix D

### The Harnser Federation

#### Outline of the procedures for retaining documents relating to financial transactions in accordance with LA recommendations

**Historical documents** - All old Budget Plans, orders, delivery notes and invoices are filed and retained in the school office for 7 years. Each individual school secretary is responsible for this. Key holders for the office are the headteacher, secretary and caretaker. The office is locked out of hours.

**Current transactions** – orders, delivery notes, invoices and the current Budget Plan are stored in a metal cabinet in the secretary's office. Key holders for this cabinet are the headteacher and the office staff. Cheque books are locked in a filing cabinet. The office is locked out of hours.

Record Type	Detail of Record	Minimum Retention Period (years)
Paid Invoices	Paid by on-line direct input (schools' local bank accounts)	6 + 1
Cash Books	Full Books	3 + 1
Imprest Claims	Establishment/departmental copies	2 + 1
Copy of orders/internal requisitions		2 + 1
Delivery notes		2 + 1
Postage records		2 + 1
Cheque stubs	Cancelled & Spoiled Cheques	3 + 1
Daily Transaction Sheets	File Copies	2 + 1
Bank Statements		3 + 1
Petty Cash Records		3 + 1
Educational Visits	Account/supporting documentation, final statements	3 + 1
Contracts	Quotations, tenders	6 + 1
Systems control & data	For own systems	2 + 1



vet reports		
Records of Controlled Stationery		6 + 1
Payroll Master Records	Paid by on-line direct input	12 + 1
Personnel Records	As held by establishments and/or departments	Retain for one year after the end of the employment
Receipt Books	From date of last receipt in book	6 + 1
Bank paying-in books and slips		6 + 1
Copy debtor accounts		6 + 1
Till rolls		6 months
Cash register control readings		2 + 1
Income collection registers	e.g. meals	2 + 1
Letting registers	Including copy receipts	6 + 1
ESPO Order Books		6 + 1
Trivia Order Books		6 + 1
Inventories	Full books	2 + 1
Stock Records	Ledgers, bin cards, stock tables	2 + 1
Accounting code lists		Current year + 1
Budgetary Control Reports		2 + 1
Commitment records		2 + 1
Dinner Registers		Current year + 2
Accepted tender documents	From end of contract or extension	6 + 1 or 13 + 1 if sealed deed
Contract variations	Changes during the contract term	6 + 1 or 13 + 1 if sealed deed
Record of receipt and opening of tenders	From end of contract or extension	6 + 1
Record of terms and prices offered by all bidders	From end of contract or extension	6 + 1

Signed contracts plus key records e.g. surveys, site plans, bills of quantities	From end of contract or extension	6 + 1
Unsuccessful tenders	From end of contract or extension	2 + 1 NB: Unsuccessful tenders are the property of the tenderer. If he requires return of paperwork it may be necessary to do so. The challenge period for unsuccessful tenders is only three months long - however documents should be retained for 2 + 1)
Unofficial Funds/ Voluntary Funds	Audited accounts/statements, cashbook, and supporting documentation.	3 + 1

## Appendix E

### The Harnser Federation

#### Charging & Refund Policy

##### Charges for School Activities

Legislation allows schools to charge for certain activities, which take place both inside and outside school hours. Norfolk County Council has adopted a policy, which it recommends to governors, but it is for governors of schools to decide whether or not to follow the policy. The School's charging policy must be described in its brochure, which can be obtained from the school.

An example is shown below:

"If your son or daughter's school governors follow the County Council's charging policy, these are the activities and materials for which you will be charged:

- ◆ Music tuition: individual tuition in playing a musical instrument, which is neither part of the syllabus for an approved public examination, nor part of the National Curriculum. Schools may charge for instrumental tuition given to groups of no more than four pupils.
- ◆ Ingredients and materials: ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.
- ◆ Travel: the cost of travel when a pupil makes use of transport not provided by the authority or school, to travel direct from home to an activity approved of, but not provided by, the authority or school.
- ◆ Board and lodging: board and lodging will be charged in all cases where a school activity involves pupils in nights away from home."

##### Activities outside school hours

A charge will be made for all non-residential activities which take place wholly or more than 50% outside school hours, where the child's participation has been agreed in advance by the parents. The charge will include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.

Residential trips outside school hours - a residential trip is deemed to take place outside school hours if the number of "missed" school sessions is less than half of the number of half days taken up by the trip. Charges will be made as described above.

Public Examinations - charges are made for the entry of a pupil for a prescribed examination for which he/she has not been prepared by the school, or where the pupil entered for examinations in the same subject with two examination boards.

Remission of charges - only parents who are in receipt of Income Support, Working Families' Credit, Disabled Person's Tax Credit or Income Based Job Seekers Allowance are eligible for remission of charges. Remission of charges only applies to board and lodgings charges, which are levied directly by the LA or the school and where they relate to activities, deemed to take place wholly or partly in school hours.

Remission will not apply to such charges when they relate to activities wholly outside school hours, except if the activity is prescribed in a syllabus for a public examination, if it is prescribed by the National Curriculum or fulfils duties relating to Religious Education.

Parents who have difficulty meeting any charges should discuss the matter in confidence with the Heads of School.

### **Refunds**

Refunds will only be offered in exceptional circumstances, e.g. if a school visit is cancelled, or if the surplus collected for an activity exceeds the cost of that activity by an amount pre-determined by the governing body e.g. £10.00 per pupil.

Refunds will not be given if a child is ill or absent on the day of a school visit. In the case of a residential visit, the deposit for the trip will not be refunded if the child is ill or absent. Similarly, if the parent/guardian agrees to their child taking part in a residential visit, but decides at a later date to change their mind about allowing their child to go, the deposit will not be refunded. Deposits for residential trips will be set at a level to ensure that the school covers all fixed costs e.g. cost of coach travel.

Should the amount collected per pupil exceed the governors stated amount, parents/guardians should be offered the refund in writing, with a reply slip attached to the letter stating whether they wish to take up the offer, or decline it, along with a deadline by which a response is required. It should be clearly stated where the surplus will be placed e.g. to offset a future visit etc, and that if no reply is received by the deadline, the school will assume that the parent/guardian intends for the school to retain the funds.

All refunds will be made via cheque payment to the parent/guardian concerned.

<b>Appendix F</b>
<b>The Harnser Federation</b>
<b>Lettings Policy</b>

The school or grounds are not currently let. The Governors would adopt the LA Policy on lettings if the situation were to change in the short term. A policy will be created in due course, in line with the school's policy review timetable.

## **Appendix G**

### **The Harnser Federation**

#### **Bad Debt Policy**

1. Wherever possible, income due will be collected before or at the time the relevant sale or service is provided. Where this is not possible, an invoice will be raised for immediate payment.
2. All debts will be recorded and non-payment will be followed up by issuing reminders as outlined below. Where a service is being provided, this will cease immediately and the debtor will be informed of this in writing. The service will not be reinstated until the debt is cleared and payment of future services is made in advance.
  - 3 weeks from date of invoice - 1st reminder
  - 6 weeks from date of invoice - 2nd reminder
  - 9 weeks from date of invoice - final reminder
3. The final reminder will be sent by recorded delivery and threatens legal action if the account is not settled within 14 days.
4. After 14 days, where a debt is still outstanding, legal action will be considered and the debtor will be informed of this in writing. The debt may be referred to the County Legal Services, where appropriate. Legal action will not be taken for debts under £50.
5. If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:
  - those up to the value of £100 to be approved by the Heads of School and reported to the next meeting of the governing body
  - those exceeding £100 and up to the value of £500 to be referred to the governing body for approval, either directly or after consideration by the finance committee
  - those exceeding £500 to be referred to the Head of Children's Services (Finance & ICT) (as per the Norfolk Scheme for Financing Schools)

6. The VAT element of any debt must not be written off as this contravenes HM Customs and Excise statutory requirements.

<b>Appendix H</b>
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<b>The Harnser Federation</b>
<b>Redundant Equipment Policy</b>

1. The governing body has the authority to declare equipment, furniture or any other assets or stores surplus to requirements and to arrange for their sale or write off, provided the items concerned were purchased in full or in part from its delegated budget. Land and building are always excluded from this authority.
2. Where the estimated disposal value of surplus or redundant assets (equipment) or stores is less than £100 and sale is to be by public auction or competitive tendering, authority for disposal can be given by the Heads of School..
3. The prior approval of the governing body will be required where:
  - The estimated disposal value is between £100 and £500
  - The sale is not to be by public auction or competitive tendering
4. Where the estimated disposal value is above £500, these must be referred to the Head of Children's Services (Finance & ICT), (as per the Norfolk Scheme for Financing Schools).
5. A list of equipment disposed of will be presented to the governing body at its' next meeting. This list will show, so far as may be known, the item, department, date of manufacture or purchase, values when new and when made redundant (estimated where necessary) and disposal value.
6. The schools' inventory will be amended to show disposals and such entries will be endorsed by the Heads of School.
7. The net income (i.e. excluding VAT) from the sale of surplus or redundant assets or stores purchased from the school budget will be credited back to the school budget.