



Finance policy

Formally adopted by the Governing Board of:-	Greenshoots Federation
On:-	25th January 2023
Chair of Governors:-	Tim Jermyn
Last updated:-	December 2025

FINANCE POLICY

A GOVERNANCE

The Governing Body

1. The governing body approves the annual budget and delegates to the resources committee approval of the finance policy and following associated policies,
 - charging policy
 - bad debt policy
 - redundant equipment policy
 - handling money policy
 - shared use of premises policy
2. 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 Headteacher

3. The governors delegate responsibility for the day-to-day management of the school to the headteacher.
4. The headteacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools, including the above policies and the following school specific procedures:
 - Petty Cash
 - Collecting Money Procedure
 - Retention of Records
5. The headteacher ensures that sound systems of internal control are in place.
6. The headteacher compiles draft budgets.
7. The headteacher monitors the budget monthly and supplies the finance committee with monitoring information. The information for the finance committee takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by written commentary in the monitoring report.

The Staff

8. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.
9. Staff are responsible for any budget whose management is delegated to them.
10. The Finance Officer is responsible for all necessary accounting procedures associated with the Main account.

The Finance Committee

11. Membership is determined by the governing body and reviewed annually in the Autumn term.
12. The finance 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
- overseeing administration of voluntary funds
- Review and approval of finance related policies

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

Expenditure Limits

13. The inclusion of an item in the approved budget plan gives authority to spend, save that the headteacher seeks approval from the finance committee for any individual transaction in excess of £2,000 and up to £5,000. Approval for transactions in excess of £5,000 is sought from full governing body..
14. The headteacher authorises virements up to £1,000. Above this amount resources committee approval is sought. All virements are minuted.

Orders

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

Minutes

16. 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 governing body.

Register of Business Interests

17. The headteacher maintains a register of business interest for governors and for staff who influence financial decisions.

B FINANCIAL PLANNING

1. The school 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 development plan is reviewed in the spring 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 two further years.
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 is 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 headteacher prepares 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 two further years, is prepared by the headteacher 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 headteacher submits the approved budget plan to the LA by 1 May each year.

Summer Term

- The headteacher prepares 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 headteacher prepares a revised budget for the finance committee to consider. The revision takes account of any changes to the school 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 School Finance Officer produces monthly monitoring reports, which include committed expenditure.
2. The finance committee receives the monitoring report at each meeting together with the Finance Officer's written report thereon. The report takes the form of Norfolk's budget proforma.
3. The headteacher identifies and recommends to the finance committee appropriate remedial action for budget variances.
4. The headteacher recommends to the finance committee how to vire any in-year underspends in excess of £1,000. (The headteacher is authorised to vire amounts up to £1,000).
5. The headteacher monitors expenditure on initiatives in the school development plan.
6. The headteacher 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 £2,000. 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 required before a purchase/service in excess of £5,000.
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, petty cash 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 placed with the Finance Officer and must be on the appropriate form, and signed by an authorised signatory. The finance officer maintains an up-to-date list of signatories. This is attached at Appendix A. The signatory will be satisfied that the goods or services are appropriate and necessary.
11. The order will be passed to the headteacher for approval before being sent. The headteacher will ensure 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 secretary or appointed representative checks goods received against the delivery note and the delivery note is checked against the invoice. The invoice is also checked against the order. 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. Invoices are authorised for payment by the headteacher. Payment is only made against the original supplier's invoice and not on a statement.
15. Payment is made within the agreed time limits by the Finance Officer who raises a cheque which is then signed by two signatories and posted to the supplier with a remittance slip. Details of all payments are then processed through STAR accounts.

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 headteacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. The secretarial assistant is undergoing financial training to provide absence cover.

3. The headteacher has due regard to separation of duties in organising financial duties. Where possible, 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, for six years after the end of the fiscal year.
6. All records are securely stored and access allowed only to authorised staff, ie, headteacher, senior teaching staff and school secretary.
7. Where there is a requirement to account separately for earmarked funding the headteacher 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.
2. Proper records of all income due are kept. Lettings are approved by the headteacher in accordance with the school's lettings policy and recorded in the lettings register.
3. The responsibility of identifying and recording sums due is separated from the responsibility for collecting and banking income.
4. All parental income is now received via Parent Pay/Arbour or via a direct bank transfer.
5. Cash collection procedures are set out in full in the "Collecting Money Procedure"
6. Official pre-numbered receipts are given for all cash received over £25, except where a collection record card is issued to a pupil for instalment payments for a school trip. Formal documentation is kept for all income. Pending banking, cash and cheques are locked in the safe.
7. 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.
8. Income recorded in the accounts is reconciled monthly with the bank statement.
9. Where invoices are required, they are issued within 30 days.
10. 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.
11. Any petty cash payments to staff are recorded and signed for.

G REFUNDS POLICY

1. No refund will be offered if a child is absent due to illness.
2. If an event is cancelled, parental contributions will be refunded.
3. If contributions to an event exceed the total cost, a refund will be given if excess is over £3.00 per child.

4. Excess income less than £3.00 per child will be paid into the School Fund.
5. Excess of expenditure will be funded by the School Fund.

H BANKING

For official funds, the school banks with Barclays Bank. The bank account name is NCC St John's C Primary School.- Imprest A/c

1. Bank reconciliations are completed monthly and any discrepancies resolved.
2. The reconciliation statement is signed by the person undertaking the reconciliation (School Finance Officer) and reviewed and countersigned by someone who understands the reconciliation process (headteacher).
3. Staff never use their private bank accounts for any receipt or payment due to or from the school budget.
4. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.
5. 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).
6. Each cheque is signed by two authorised signatories (Headteacher, AHT and one member of SLT) and supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed.
7. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.

I PAYROLL

1. Personnel procedures, including appointments, promotions and terminations are supervised by the Staffing and Pay committee.
2. The headteacher ensures that the duties of authorising any variations to the payroll are separated from the processing of claims.
3. The headteacher ensures 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 are allowed access to personnel records, ie, headteacher and school secretary.
6. Arrangements have been made for staff to access their own records. These are available from the headteacher or school secretary on request.
7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
8. The headteacher maintains an up-to-date list of teachers and other staff employed at the school. This is held on the MIS's database, and is amended, as necessary, on a regular basis.
9. The monthly reports on payroll transactions are checked against the school's budget working papers to ensure they match.

J PETTY CASH

1. The headteacher determines the level of petty cash to be held. This is currently £60.
2. Detailed procedures are set out in the Petty Cash Procedure Document.
3. Cash is held securely in the school safe and access to it is restricted to authorised staff, ie, headteacher and school secretaries.
4. Payments from petty cash are limited to minor items, up to £25 in value.
5. Payments from petty cash are approved by an authorised officer; they are supported by appropriate vouchers (including VAT invoice/receipt where necessary) and acknowledged by the recipient's signature.
6. Proper records are kept of payments into or out of the funds.
7. The petty cash fund is reconciled with the accounting records on a monthly basis. The reconciliation is reviewed and countersigned by a member of staff not involved in administering the fund.
8. Personal cheques are not cashed from petty cash.

K TAX

1. The headteacher ensures 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.

L VOLUNTARY FUNDS

For voluntary funds, the school banks with Barclays Bank. The bank account name is St John's CP School – School Fund.

1. The School Fund Account is accounted for separately from the school's delegated budget and is held in a separate bank account.
2. The governors have appointed the School Finance Officer as treasurer.
3. The governors have appointed the LA as an independent auditor who is not a member of the governing body.
4. The same standards that apply to the school's delegated budget apply to the school fund except that it is kept on a receipts and payments basis rather than an income and expenditure basis.

5. Only income unconnected with the delegated budget is credited to the fund. Any income properly belonging to the school's delegated budget is credited to the delegated budget.
6. The headteacher presents the audited accounts together with the auditor's certificate and written report on the accounts to the governors as soon as possible after the end of the accounting year. They are presented to the governing body at their autumn term meeting.
7. The headteacher sends a copy of the audited accounts and auditor's certificate to the LA as soon as the governors accept them.
8. Each School Fund cheque is signed by two authorised officers. The authorised officers are the headteacher, deputy head and two members of the SLT.
9. Where no material income has been collected, it should be banked at least weekly.
10. All income will be receipted, unless it is below the agreed minimum.
11. Bank reconciliations are carried out monthly.
12. Refunds of monies will be made in accordance with the Refunds Policy.

M ASSETS

1. The headteacher ensures that stocks are maintained at reasonable levels and are checked physically at least once a year.
2. An up-to-date inventory is maintained of all items of equipment that are portable, valuable and desirable, or with a value of £100 or more. All desirable and portable items including all ICT equipment 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 school office.
5. The governors have approved a policy in relation to redundant equipment.
6. The safe is kept locked and the keys removed and held elsewhere.
7. The school's asset management plan is supervised by the governors' finance committee.
8. Depreciation will be assessed in the following way:
 - All ICT equipment- 4 years
 - Electrical equipment- 4 years
 - All other non-electrical equipment- 6 years

N 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.

O DATA SECURITY

1. Computer systems used for school management are protected by password security. Passwords are changed routinely, more frequently in the event of staff changes.
2. All data is backed up daily and the back-ups stored in a secure fireproof location, preferably off site.
3. The Headteacher has established a contingency plan for recovery from 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.

Appendix A**List of Authorised Signatories**

Invoice Authorisation:

Mrs R Quinn – Headteacher
Mr M. Copping – Assistant Headteacher

Cheque signatories:

Mrs R Quinn – Headteacher
Mr M. Copping – Assistant Headteacher
Mr T Weal – Senior Teacher

Date: 10th December 2025

Appendix B

Charging Policy

Legislation allows schools to charge for certain activities which take place both inside and outside school hours. St. John's Charging Policy follows that which has been recommended by Norfolk County Council.

These are the activities and materials for which you will be charged:

Music tuition

Vocal or Instrumental tuition, which is not part of the syllabus for an approved public examination, part of the National Curriculum or provided under the first access to the key stage 2 Instrumental and Vocal Tuition Programme.

Charges may be made for tuition provided individually or to groups of any size, provided the tuition is provided at the request of the pupil's parent.

No charge may be made in respect of a pupil who is looked after by the local authority.

Ingredients and materials

Ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.

Travel

Schools **cannot** charge for:

- Transporting registered pupils to or from school premises, where the local education authority has a statutory obligation to provide transport.
- Transporting registered pupils to other premises where arrangements have been made for pupils to be educated.
- Transport enabling a pupil to meet an examination requirement where prepared for that examination at the school.

Board and lodging

Board and lodging will be charged in all cases where a school activity involves pupils in nights away from home. The charge must not exceed the actual cost.

Activities outside school hours

A charge can 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 can include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.

Residential trips

A residential trip is deemed to take place outside school hours if the number of 'missed' school sessions is less than 50% of the number of half days taken up by the trip.

For example: Pupils are away from noon on Wednesday to 9pm on Sunday. This counts as 9 half days including 5 school sessions, so the visit is deemed to have taken place during school hours.

Trips- The cost of trips will be agreed in advance with families.

Schools **cannot** charge for:

- Education provided on any visit that takes place during school hours.
- Education provided on any visit that takes place outside school hours if it is part of the national curriculum, part of a syllabus for a public examination the pupil is being prepared for at the school or part of religious education.
- Supply teachers to cover for those teachers who are absent from school accompanying pupils on a residential visit.

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.

Voluntary Contributions

Schools can ask parents for voluntary contributions towards the cost of:

- Any activity taking place during school hours
- School Equipment
- General School Funds

Children of parents unwilling or unable to contribute may not be discriminated against. If insufficient voluntary contributions are received, with no alternative method to make up the shortfall, the activity may be cancelled. Parents will be made aware from the outset of the possible cancellation of an activity if insufficient voluntary contributions are received.

Refunds Policy

- If a pupil is sick no refund will be made for any contributions made.
- If an event is cancelled, parental contributions will be refunded.
- If contributions to an event exceed the total cost, a refund will be given if excess is over £3.00 per child.
- Excess income less than £3.00 per child will be paid into the School Fund.
- Excess of expenditure will be funded by the School Fund.

Remission of charges

Only parents who are in receipt of Universal Credit (when fully rolled out), 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 Headteacher.

Nursery

Government funding is intended to cover the cost to deliver 15 or 30 hours a week of free, high quality, flexible childcare only. It is not intended to cover the cost of meals, consumables, additional hours or additional services.

From September 2021 St John's Nursery offers 30 hours of funded sessions. All eligible pupils are entitled to either 15 or 30 hours of government funded sessions. Parents will not be charged a 'top-up' fee to recoup the difference between the amount received from the Local Authority and the current hourly rate charged for non-funded sessions.

All pupils will receive the same quality and access to provision, regardless of whether they opt to pay for extra hours, services or consumables.

Nursery is open from 8.45am daily with a morning session of 3 hours, a lunchtime session of 30 minutes and an afternoon session of 3 hours, closing at 3.15pm.

Parents are able to access their 15 or 30 funded hours in a continuous block over any of the sessions available/offered. If staying over the lunch period parents must provide a lunch. Where St John's is a second setting, additional hours will be agreed at the onset.

The free entitlements will be delivered consistently so that all children accessing any of the free entitlements will receive the same quality and access to provision, regardless of whether they opt to pay for optional hours, services, meals or consumables.

Additional 3 hour sessions can be purchased at £15 per session and additional 30 minute sessions can be purchased at £3 per session.

Deposits

No deposits are required for nursery places

Retainer Fee

Places are reserved termly. All reserved (non-funded) sessions must be paid for even if the child does not attend.

Registration Fee

St John's does not charge a registration fee

Meals and Snacks

One portion of milk and fruit per child will be supplied daily at no charge. No other meals or snacks are supplied.

Consumables

No additional charges are levied for consumables.

Payments

Charges are made via ParentPay/Arbour at the beginning of the half term according to bookings. Once uploaded to ParentPay/Arbour, all cancellations must be paid for, except in exceptional circumstances at the discretion of the headteacher. If additional dates are booked, they will be added to ParentPay/Arbour on the day of booking.

Payment must be made within the half term so that the account is clear for the next period. Unpaid accounts are handled in accordance with Section F(9) of the main finance policy. In the case of an account remaining outstanding beyond 9 weeks, additional non-funded sessions and lunchtimes will be withdrawn until the account is settled.

The school accepts childcare vouchers for Nursery. Parents are required to register for a scheme and inform the finance officer to ensure the school initiate membership. Charges will still be uploaded to ParentPay for reference only but payment is made by bank transfer and manually adjusted on ParentPay as a cash payment.

Complaints

Where parents are not satisfied that their child is receiving the free entitlement in the correct way (as set out in the Early Education and Childcare Statutory Guidance for Local Authorities), a complaint can be submitted. A copy of our complaints procedure can be found on the school website or a hard copy can be obtained from the school office.

After School Club

St John's extended school facility is managed and maintained by the school's management team and run by existing school staff. The club is open from 3.10pm – 5.45pm Monday to Thursday, but currently closed on a Friday to maintain financial viability.

The charge per session (day) is £11.50, regardless of length of stay, with effect from 1st January 2020. A booking form is sent out for the following half term asking parents to indicate which sessions they would like for the period. Once the forms are received by the finance officer, they are collated and a schedule of attendance produced.

Charges are made via ParentPay/Arbour at the beginning of the half term according to bookings. Once uploaded to ParentPay/Arbour, all cancellations must be paid for, except in exceptional circumstances at the discretion of the headteacher. Additional

dates may be booked ad hoc and will be added to ParentPay/Arbour on the day of booking.

Payment must be made within the half term so that the account is clear for the next period. Unpaid accounts are handled in accordance with Section F(9) of the main finance policy. In the case of an account remaining outstanding beyond 9 weeks, use of the after school club will be withdrawn until the account is settled.

The school accepts childcare vouchers for after school club. Parents are required to register for a scheme and inform the finance officer to ensure the school initiate membership. Charges will still be uploaded to ParentPay/Arbour for reference only but payment is made by bank transfer and manually adjusted on ParentPay/Arbour as a cash payment.

Appendix C

Policy for Shared Use of School Premises

Norfolk LA and St. John's Community Primary School

1.1 On 21st September 1988 the Education Committee agreed a policy for the shared use of school and colleges in the community. The policy is as follows:

'The LA is wholly committed to the principle of the shared use of school, college and other educational premises. The commitment is founded on a two-fold aim: -

- a. to draw schools, colleges, Adult Education and the Youth and Community Service and other educational providers into a closer partnership with the local community and
- b. to optimise the use of educational facilities.

The LA recognises that Governors, Headteachers, will develop individual guidelines to anticipate and determine the practicalities of achieving the shared use of facilities but sets the following policy as a framework within which all schools must work: -

- i. Schools, Adult Education and the Youth and Community Service are complimentary elements of the LA's provision. Whilst schools will clearly be regarded as the principle and major users of their own premises, the needs of Adult Education and the Youth and Community Service must also be taken in to account when determining such use;
- ii. Shared use of premises may only be undertaken when facilities are not directly required by the LA users on behalf of their students;
- iii. For the purposes of shared use, premises may normally be considered to be available: - From 8.00am to 10.30pm
 - For seven days a week
 - For 48 weeks in the year
- iv. In order to facilitate shared use for the users, each governing body should determine and publish its guidelines and procedures within this policy.

In the terms of the School Standards and Framework Act 1998, this policy framework applies to maintained schools only. However, the LA wishes to recommend these principles also to governors of voluntary schools.'

1.2 On 1st April 1993 the policy ceased to apply to FE Colleges.

1.3 Guidelines for procedures, referred to in section (iv) of the LA policy above are at Annex 1.

1.4 School will follow LA guidelines for the use of lettings. A link to these policies and procedures can be found on the Schools' Peoplenet website.
<http://www.schools.norfolk.gov.uk/School-management/Site-management/Subsidised-use-of-school-premises/index.htm>

ANNEX 1**Guidelines & Procedures On Shared Use**

1. The Governors have agreed that school costs should be covered when hiring out facilities.
2. Hirer's will be made aware of the school's 'No-Smoking' Policy.
3. The Headteacher is responsible for the management and administration of the school's Shared Use Policy.
4. Casual bookings can be made. The Headteacher will oversee the checking of the hirer's registration number and monitoring the use for the school.
5. The Headteacher will ensure the "Application for Hire of School Premises" form is completed and inform hirers about any conditions of use, and provide them with a "Conditions of hire" document. For long-term use of part of it's premises by a third party, then negotiation and the arrangement for a lease will be made through Children's Services – Transfer of Control Agreement.
6. The Finance Officer is responsible for the receipt and banking of monies from hirers. Receipts will be issued.
7. The Headteacher will inform staff about out of school use of the premises.
8. The Residential Caretaker has responsibility for all security arrangements on site.
9. Should the Caretaker be unavailable the Headteacher will ensure security arrangements are followed.
10. The Headteacher will inform the hirer if the school has to be temporarily closed.
11. A First Aid kit will be made available to hirers. Telephones are located in the School Office and these will be available for any emergency use. Any accident occurring on site must be reported and details recorded in the 'Incident Report Book'.
12. The school will follow the charging structure as advised by Norfolk LA for long term lettings. Casual lettings will also follow the LA structure for charging but any changes to this will be at the Headteachers discretion.
13. Caravans will be charged £6.50 per van + VAT per night and will be charged an additional fee should they wish to hire the school hall.
14. All charging will be reviewed periodically and charges may be subject to change.

Appendix D

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

The final reminder will be sent by recorded delivery and threatens legal action if the account is not settled within 14 days.

For smaller amounts owing, ie dinner money, the following steps should be taken:

- phone call on day
- first letter after one week from secretary
- second letter after two weeks from headteacher

If necessary, the following procedure will be instigated:

3. After 14 days following a final reminder, 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.
4. 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 Headteacher 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 Finance Business Partner who must refer the write off to Cabinet (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.

Appendix E

Redundant Equipment Policy

- 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 Headteacher.
- 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 and 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 headteacher.
- 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.

Appendix F

Handling Money Policy

1. Money collected in classrooms should be transferred to the Office without delay, accompanied by the appropriate forms. (See Procedures for Collecting Class Income.)
2. Money should be held securely locked in the school's safe.
3. Procedures for dealing with Petty Cash are contained in the 'Petty Cash Procedure' document .
4. Money should be counted in the Finance Officers room out of sight of children, parents and visitors.
5. Banking money should not take place on the same day and time each week. Vary the route and ensure money is kept out of sight.
5. Two members of staff should be involved when a large amount of money (over £500) is to be banked. For extra security consideration should be given to travelling by car.
6. In the event of being threatened or attacked an individual must not put themselves at risk by resisting. They should, if possible, concentrate on observing the attacker to help in subsequent police investigations.

Appendix G

Purchasing Card Procedures

For a full copy of regulations refer to:

Norfolk County Council – Purchasing Card Procedures – Purchasing In Schools
Version 7, 20th April 2015

The aim of the purchasing card is to reduce transaction costs for low value purchases by reducing time spent on processing of orders and invoices.

The card will enable purchasers to pay for goods and services in a cost effective manner.

The card can be used with any supplier capable of accepting Visa.

The use of Purchasing Cards in school should be generally approved by the Governors and recorded in the minutes of the Governors meeting.

The card has in-built controls with transaction and monthly limits which has been set by Head Teachers/Chair of Governors. These can be changed by the Head Teacher/Chair of Governors to suit changing needs.

All purchasers using a card receive training before using their card

The card is issued for making purchases on behalf of your school/Norfolk County Council and must not be used for any personal transactions.

Personal use or fraudulent use of the card may result in disciplinary action.

Purchasing procedures in the Standing Orders – Contracts (LEA Maintained Schools) should still be followed when using a purchasing card. These are part of the “Norfolk’s Scheme for Financing Schools” document.

Use of Card

When a qualifying purchase is identified, the headteacher or finance officer may use their named card to make the purchase, either over the telephone, online or in an immediate ‘in person’ transaction, such as a retail outlet. When the purchase is completed, the card user must add it to the Transaction Log. This allows purchases to be checked against the monthly bill from Barclaycard.

The log should be started by entering the start date in the “Log for the period” field. Each time an order is placed the cardholder must record the date the order was placed, the supplier, the quantity ordered, a description of the items ordered. Record the amount that will be debited from the card by the supplier. This should include VAT where applicable.

The cardholder should record a consecutive number against each order. This number should continue rising through each subsequent monthly log. So if after your first month you have made 18 purchases, your next log will start with number 19 and so on.

If the supplier asks for an order number, give them the cardholder's initials followed by the number from the log. Purchases made using a Purchasing Card should also be added to the school's commitment record at the point of ordering.

The statement is checked against the transaction log and reconciled.

Steps to reconcile

1. record the Barclaycard statement date on the transaction log under "Reconciled with Statement dated.....".
2. check each transaction on the statement matches the details recorded on the log and that all of these items have been received. Mark the transaction log and Barclaycard statement with a tick to show that each entry has been checked and agreed. If any items have been charged but not received, see Section 20.
3. For any items where your Barclaycard statement states "No VAT" make sure there is a VAT receipt.
4. For any transactions that are recorded on the transaction log, but do not appear on the Barclaycard statement cross out the entries on the transaction log with a single line so the entry is still visible. Tippex or similar should not be used. Carry these entries forward and enter them on the new log (retain the same log number)
5. Add up the total value of the sheet (excluding crossed out entries)
6. Ensure the sheet total amount on the transaction log matches the amount on the statement
7. Sign the transaction log and attach VAT receipts where necessary
8. Get the Head Teacher/Chair of Governors/Deputy Head Teacher to sign the transaction log
9. Give the completed transaction log and VAT receipts to the finance officer
10. keep a copy.

If there are any items on the Barclaycard statement that you do not Recognise, immediately contact the Purchasing Card Administrator and report it.