



## Finance Policy

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## **1. Introduction**

This document sets out the financial arrangements within the school, including the roles and responsibilities of management and staff.

The aims of the policy are to ensure:

- The allocation of resources promotes the aims and values of the school;
- Resources are targeted on raising achievement and improving the quality of provision for students;
- Resources are used to support the educational needs of all students;
- The principles of Best Value are applied in the allocation and management of resources.

The school follows the guidelines for financial control and accounting as shown in the London Borough of Newham's Financial Guidance to Schools, and it complies with financial standards as set by the DfE and the Audit Commission.

## **2. Summary of Responsibilities**

### **- The Governing Board**

The Governing Board has a strategic responsibility for setting the school's educational and financial priorities and for ensuring effective management of the budget. This includes a legal requirement to agree the school's annual budget plan. The educational and financial priorities for the school will be identified as part of the process of producing the School Development Plan.

The Governing Board shall establish proper financial management arrangements and accounting procedures and maintain sound systems of internal control including safeguards against fraud in compliance with the Financial Regulations contained in this document. These arrangements should be reviewed annually to ensure they are adequate and are being complied with.

The Governing Board and school staff has a responsibility to avoid any conflict between their business and personal interests and the affairs and interests of the school.

In terms of financial responsibilities the role of the Governing Board is to:

- Ensure the delegated budget is used effectively and efficiently for the education purposes of the school;
- 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;
- Ensure roles and responsibilities of the Governing Board, Committees, Headteacher and school staff are clearly defined and allocated;
- Receive and evaluate reports from the Finance Committee on finance and personnel matters;
- Review the delegated responsibilities annually.

The Governing Board delegates some of its powers within a committee structure as well as to the Headteacher. The Governing Board meets each term. Members and terms of reference of Governing Board Committees are reviewed annually.

### **- The Finance Committee**

In terms of financial responsibilities the role of the Finance Committee is to:

- Review drafts of the annual budget and recommend the annual budget for the Governing Board to endorse;
- Monitor the actual income and expenditure and forecasts against the agreed budget;
- Maintain the Scheme of Delegation, recommending any required changes to the Governing Board;
- Review reports from Internal Audit and other external officers.

The Strategic School Improvement Plan is agreed by the full Governing Board and the Finance Committee identifies the financial resources required to meet the school's objectives and priorities.

Finance Committee keeps a close check on pupil numbers and any projected variations.

Finance Committee receive termly reports in writing which include commitments, outturn forecasts, variations and virements. The Bursar record of routine checks, and the accuracy of income and expenditure are also available to Committee members at each meeting.

#### **- The Headteacher**

In terms of financial responsibilities the role of the Headteacher is to:

- Advise the Finance Committee and/or the Governing Board on the position of the school budget;
- Ensure the Finance Committee and/or the Governing Board are provided with relevant and timely information for them to discharge their duties;
- Ensure the requirements of the Finance Committee and/or the Governing Board are carried out;
- Alert or inform the Finance Committee and/or the Governing Board of any matters considered relevant;
- Ensure all financial matters are undertaken in compliance with DfE guidelines and the Financial Guidance to Schools;
- Manage the day to day budget in line with the expectations of the Finance Committee and/or the Governing Board;
- Ensure all financial returns are completed and submitted within the required time scales.

The Headteacher delegates the day to day activities of financial management to the School Business Manager.

#### **- Spending Limits**

Authority is delegated as follows:

- Headteacher:  
Spending of up to £15,000 of the delegated budget can be authorised by the Headteacher.
- Chair of Governors:  
Spending of up to £20,000 of the delegated budget can be authorised by the Chair of Governors.
- Finance Committee:  
Up to £30,000 of the delegated budget can be authorised by the Finance Committee.

Decisions for spending above £30,000 of the delegated budget can be made only by the Full Governing Board at a quorate meeting.

### **3. The Scheme of Delegation**

The Scheme of Delegation details the financial responsibilities of staff and governors. The budget proposal identifies budget holders and full year budget and is reviewed annually.

The Headteacher and the Finance Committee review the scheme annually ensuring that the correct levels of delegated powers are given to individuals or committees. The Governing Board endorses the review before any changes are exercised.

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 curriculum leader 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.

Processes are in place to ensure segregation of duties. Should it be necessary, the school has a service level agreement with the local authority who can provide cover in the event of absence, which ensures that segregation of duties is not compromised.

### **- Cheque Signatories and Payments**

All cheques are drawn by the School Business Manager. The persons authorised to sign cheques relating to all school bank accounts including Voluntary & Private Fund Accounts are as follows:

Headteacher – Kate McGee  
Deputy Headteacher – Petra Collins  
Deputy Headteacher – Sarah Dunn  
Assistant Headteacher – Steven Buckley

All cheques are signed by two of the above.

If the goods/service has been ordered by any of the signatories, they will not sign the cheque.

Apart from staff salaries, direct debits or standing orders are not recommended and will not be used. Persons authorised to approve direct debit payment for staff salaries up to a total of £300,000 are as follows:

Headteacher – Kate McGee  
Deputy Headteacher – Petra Collins  
Deputy Headteacher – Sarah Dunn  
Assistant Headteacher – Steven Buckley

### **- Petty Cash**

The school does not operate a petty cash account.

All small purchases are authorised by the relevant budget holder and Headteacher, and reimbursement is made by school cheque and charged to the appropriate budget.

### **- Value for Money**

A threshold is set for budget holder's limits purchasing. Goods should be purchased from Newham's preferred supplier list, notified by the Central Purchasing unit based in Technical Services: -

For Example:            Photocopy Paper  
                              Repairs & Maintenance  
                              Equipment Repair  
                              Sanitary Unit  
                              Photocopiers  
                              Cleaning Supplies

The client units should be used to obtain 3 written quotations when in excess of £2,000.

### **- Ordering of Goods and Services**

Curriculum Leaders complete a requisition pro forma outlining proposed spending and detail impact on pupil progress for new spend.

The table below shows the staff able to order goods and services. Overspending on budgets is not allowed without the specific authorisation of the Headteacher.

<b>Name</b>	<b>Position</b>	<b>Budget / Cost Centre</b>
Kate McGee	Headteacher	All
Michael Briden	School Business Manager	General supplies
Teachers	Subject Leaders	Relevant subject budget

### **- Receipt of Goods and Services**

All goods delivered to the school should be unpacked within 3 days of delivery to enable any missing goods to be notified to the supplier.

Items should be ticked off on the delivery note. When all goods have been checked, the delivery note should be dated, signed and handed to the School Business Manager for processing. The School Business Manager or Resources Officer will contact the supplier regarding missing/damaged goods.

In terms of Services of Supply and Temporary staff, a timesheet is signed by the person in charge of cover to confirm the hours.

#### **- Invoices**

All invoices must be authorised by the Headteacher or Deputy Headteacher for payment. The cheque advice slip is attached to the invoice and is filed in cheque number order.

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 cheque signatory limits.

Photocopied or faxed invoices should not be paid other than in exceptional circumstances e.g. threatened withdrawal of supply. In this case, the invoice may be paid by written authorisation of the Headteacher with a note of the circumstances attached.

#### **- Lease Agreements**

Any equipment to be acquired under an operational lease arrangement is to be approved by the Finance Committee and notified to the Governing Board. All financial lease agreements must be referred to the local authority for approval.

#### **- Budget Virements and Adjustments**

The Headteacher approves all budget virements within cost centre groups up to a limit of £5,000, and the Finance Committee is notified of these. Any virements between £5,001 and £30,000 must be approved by the Finance Committee. Virements above £30,000 must be approved by the Governing Board.

Any adjustments made to the budget are subject to approval by the Finance Committee and notified to the Governing Board.

The school maintains a record of all budget virements and adjustments. These are recorded in the routine budget management report and a signed copy at the front of the Budget Monitoring Folder.

#### **- Disposable Assets**

Following the annual checking of the inventory, those items obsolete will be reported to the Governing Board on an annual basis. The Headteacher can authorise disposal of items up to £1,000. The Chair of Governors and Finance committee can authorise disposal of items up to £2,500. Disposals of items above £2,500 need the approval of the Governing Board.

#### **- Write Offs**

All possible steps will be taken to recover debts. Where debts are found to be irrecoverable, or where the cost of further steps for recovery is prohibitive, debts may be written off by the Finance Committee, where the debt does not exceed £100. For debts over £100, the finance committee will follow the procedures set out in the Council's Financial Regulations and Standing Orders.

#### **- Segregation of Duties**

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

#### **- Approval of Staff Expenses**

The Headteacher or Deputy Headteacher must first approve any staff expenses. Expenses above £150 must be approved by Finance Committee.

#### **4. Pecuniary Interests**

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 of governors and staff with financial responsibilities. Governors and staff are required to disclose any interest they have. Additionally, they are asked to disclose any links they have with local firms (or national firms if relevant) that provide services to schools.

Governors and staff are required to disclose any interest as soon as they are aware of the link.

The Register of Pecuniary Interests, individual declaration forms and the Authority's guidance to the scheme, which is followed by the school, are stored in the School Office.

#### **5. Strategic School Development Plan, Curriculum Plans and Budget holders.**

The School Development Plan follows a thorough process of school self evaluation involving all stakeholders in Term 1. The Senior Leadership Team of the school recommend an annual Strategic School Development Plan in Term 2 which is finally ratified by governors following discussion and amendments where required. The aim of this plan is to develop a strategy for improvement in all aspects of the school. The Headteacher, Business Manager and Leadership Team propose a draft budget for the new financial year based on the SSDP priorities in Term 2 or 3.

The SSDP covers medium (termly) and long term strategies and is linked to annual budgets.

The Governing Board Committees review the SSDP each term. The annual budget process should be complete before the start of the new financial year. The school is guided by the deadlines set by the LA.

The school management and the Governing Board also abide by the processes and procedures within this document. Budget reports are sent to the LA via the Governing Board section and copied to the Learning and School Finance section of the authority.

The school always aims to produce a balanced budget with the approval of the Governing Board.

#### **6. Budget Monitoring and Adjustments**

The School Business Manager, Headteacher and Bursar monitor expenditure against the budget on a regular basis. A full Budget Monitoring Report is presented to the Finance Committee each term. Any material variances in expenditure are reported to the Chair of the Finance Committee as soon as they are noted.

In the management of the budget there is, on occasion, a need to transfer budgets with changing priorities. All such budget virements or adjustments are recorded.

#### **7. Internal Financial Control and Data Security**

All duties and financial procedures are in line with the LA regulations as documented in the Financial Guidance to Schools. The LA conducts the programme of Internal Audit using LA and external audit services. These audits cover the use of public funds.

Staff members are properly trained in the financial systems and procedures. The Headteacher and Chair of Governors undertake regular reviews of training needs and these are discussed at governor meetings. All school staff and governors complete an audit of CPD and training needs at least once each year.

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.
- Where possible, 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.

**- Security**

- Blank cheques to be locked in the safe
- No pre-signed cheques
- All other records locked in administration filing cabinet

**- SIMS Access and Control (Finance Modules Only)**

Access rights are divided into categories that follow the tasks performed on the system. The level of access to the system granted to staff is based on the tasks each of them need 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 (Finance Modules Only)

The School Business Manager controls access to FMS.

<b>Level of Access</b>	<b>Name</b>	<b>Position</b>
Manager Level	Michael Briden	School Business Manager
Manager Level	LA	NPW Education ICT/Education Finance/Bursar
Dinner Money Module	Regina Steyaert	Senior Administrative Officer
Dinner Money Module	Khadijha Hassan	Administrative Officer
Dinner Money Module	Lauren Green	Administrative Officer

**- Computer Systems**

Control and security of data is maintained within the parameters of the Data Protection Act as well as the Freedom of Information Act. As such access to financial and operational systems is carefully controlled. These access rights also support the Scheme of Delegation.

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



NPW Education ICT 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 only known to the password holders. The School Business Manager and Network Manager has access rights to reset passwords for staff. Back ups are taken at regular intervals and held securely.

Data is backed up daily and securely held remotely.

## **8. Purchasing – Procedure**

The school follows the purchasing guidelines as documented in the Financial Guidance to Schools and any capital expenditure also follows these guidelines.

The Framework highlights the need for schools to conform to the National and European Procurement legislation as well as the application of best practice. All purchases are in accordance with their scheme of delegation. Guidance is shown within the following table.

<b>Value</b>	<b>Procedure</b>	<b>Post holder with appropriate delegated authority</b>
Up to £2,000	One quote	Budget Holder
£2,000 to £24,999	Three written quotes	School Business Manager
£25,000 to £74,999	Mini tender – one stage Competitive tender without prior advertisement against written specification of requirements 3 tenders	Two post holders with appropriate authority e.g. Headteacher and Chair of Governors
£74,999 to £153,999	Full tender – two stage Full advertised competitive process 3 tenders	Two post holders with appropriate authority e.g. Headteacher and Chair of Governors
Above £154,000 and European rules apply (i.e. contracts for supplies, EU Part A services or works more than £3,860,000)	Full EU advertised competitive tender process 3 tenders	A Project team reporting to the Chair of Governors and including appropriate specialists e.g. legal, finance, procurement, health & Safety
Above £154,000 and full European Rules do not apply (i.e. Part B services or works less than £3,860,000)	Full advertised two stage competitive process 3 tenders	A Project team reporting to the Chair of Governors and including appropriate specialists e.g. legal, finance, procurement, health & Safety

## **9. Income Management and Banking**

Other than the delegated budget, the school collects income from the following sources:

Parents - donations towards educational visits  
Parents - breakfast Club

Parents	- donations towards residential trip (Year 6 only)
Parents	- pantomime
Parents	- uniform sales
Staff	- lunch
Pupils, parents etc	- as funding-raising donations
Community members	- for hire of school premises
Business Partners	- donations for specific purposes

All income collection is accounted for within the school office.

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

Money collected is banked promptly.

The school uses the Lloyds Bank to manage its income.

Reconciliation of bank accounts to SIMS is carried out according to the schedule sent by Education Finance. Copies of the reconciliations are sent to the Authority.

## **10. Lettings and Charging**

A charging scheme is operated that outlines the facilities available for hire and the terms and conditions of hire. The scales of charge are reviewed 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.

The school premises are the responsibility of the Governing Board of Manor Primary School and no other person or body has the authority to permit organisations or individuals use of any part of the premises or playground areas.

The Governing Board delegates authority to allow use of the premises or grounds to the Headteacher and such a decision is final. No reason for refusing a request needs to be given. No other individual governor or member of staff employed by the school can authorise a letting.

The school will not allow its premises to be used for political purposes if this would in any way promote unlawful discrimination.

Any use of the premises must not interfere with the delivery of the curriculum and the schools needs will always take preference over any letting.

The school does not have a public entertainment's licence and is therefore restricted on the type of use to which the school hall is put.

The use of school facilities is at the expense of the school and there will be a scale of charges, dependent on the length of use, day of use, and site supervisor costs.

Where the use of the premises is for the benefit of the school, then a nominal letting fee may be charged at the discretion of the Headteacher.

### **- Insurance**

All users of the premises should have adequate insurance cover against injury to persons or damage to the premises.

### **- Health and Safety**

- Before any use of the school premises by an outside body a risk assessment must be completed.
- The users of the premises are responsible for informing those attending the function of the fire precautions and safety procedures for evacuating the premises

- There must be a nominated person in charge of those present at all times to ensure safe behaviour and that no damage or disruption is caused to the building or its contents.
- The users are responsible for providing cover for First Aid and Injuries
- Smoking, including e cigarettes is not permitted on the school site

#### **- Damage Bond**

In some instances the Headteacher may ask for a damage bond of £100 to be paid in advance of the letting, in addition to any other charges.

#### **- Cancellation**

The school reserves the right to cancel bookings without notice, to enable essential maintenance to be carried out or if the premises become unsafe or unusable for whatever reason.

#### **- Charges**

The scale of charges for use is at the reasonable discretion of the Headteacher and should be subject to the oversight of the Governing Board. The charges should include a contribution to energy and site supervisor costs. The number and type of lettings will be reported to the Finance and Premises Committee and a scale of formal charges agreed on an annual basis.

#### **- Other Charges**

No charges are made for any school activities. However voluntary contribution may be requested for the following reasons:-

- Juice and biscuit funds for nursery children
- Cooking activities
- Educational visits
- Residential visits

The following items are sold by the school:

- School uniform - sweatshirts, fleeces, polo shirts, caps
- Book bags
- School dinners

Parents are asked to pay for lost/damaged school materials. For books the charge will be made for the second and subsequent books.

The Headteacher may request a contribution of £15 for signing documents such as passports.

### **11. Inventory and Assets**

The school maintains an Inventory Register based on the Inventory Control Policy provided by the LA. The register is managed by the Resources Officer and records are kept in the School Office.

Valuable assets are security asset tagged.

The Inventory is reviewed and checked annually. Any discrepancy is followed up and action taken.

***See appendix A – (Asset and Inventory policy)***

### **12. School Fund Account.**

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

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

The school business manager is the appointed treasurer for the school fund.

The Finance Committee will review the school fund annually.

The school fund will be audited annually by a business manager from another school.

The school uses the National Westminster Bank to manage the school fund account.

### **13. Personnel, Salaries and Wages**

The school uses Newham Partnership Working's Payroll Service.

Governors agree the school staffing structure as part of the budget planning cycle. This is delegated to Finance Committee.

All information regarding staffing is provided to the payroll service to ensure the correct processing of individual pay. All payroll and associated records are kept confidentially with access to limited authorised individuals.

The Headteacher is responsible for monitoring sickness and absence reports. The school uses the LA Sickness Competency Procedure where appropriate.

The School Business Manager reconciles the payments from the Payroll Service to the payment records to individual members of staff on a monthly basis.

Authorisation of additional payments outside normal contractual payments is made in accordance to delegated powers.

Payment of incidental expenses are made in line with the guidelines set by the LA and as documented in the Financial Guidance to Schools.

### **14. Insurance**

The Headteacher ensures that the Authority's insurance cover is commensurate with the risks associated with the school and will notify the Finance Committee immediately if there are any material risks which are not covered by the Authority.

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.
- The Authority acts as the Broker for insurance for all the schools in Newham.

## **15. Conduct, Bribery and Corruption**

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

The London Borough of Newham's whistleblowing policy is used as the vehicle for reporting such acts or actions.

The Fair Funding Regulations require LEAs from April 2002 to set out a procedure to be followed by all persons working at a school, including teachers, support workers, agency workers or school governors who wish to complain about financial management or financial probity at the school, and how such complaints should be dealt with.

This school is committed to the highest possible standards of openness, probity and accountability and aims to comply with the requirements of the Public Interest Disclosure Act, 1998.

***See appendix B – (Whistleblowing Policy)***

## **16. Review Process**

The Finance Committee reviews the contents of this policy, financial delegation and financial procedures annually; usually in the Autumn Term.

The review considers any changes to associated publications such as the Financial Guidance to Schools issued by the Authority 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.

### **- Timetable of Events**

	<b>Finance Committee</b>	<b>Full Governing Board</b>
<b>Term 1</b>	Review of training needs Review of Finance Policy Budget Monitoring	Review of pecuniary interests Report on Budget Monitoring
<b>Term 2</b>	Report on School Census Budget Monitoring	Report on Budget Monitoring
<b>Term 3</b>	Outturn figure for in-year budget Recommendation of Budget for the coming year	Approval of Budget

## **17. Terms of Reference for the Finance Committee**

The role of the Finance Committee is to support the Governing Board (GB) in all aspects of financial decision-making and strategic development of the school.

As such the Finance Committee responsibilities are as follows:

- To review the financial implications of the school's aims and objectives and to make recommendations to the GB

- To review the financial implications of the School Improvement Plan and the Post Ofsted Action Plan and to make recommendations to the GB
- To establish a timetable and procedures for planning the budget
- To receive estimates of income and expenditure and to prepare a draft budget at the start of each financial year, for approval by the GB, which enables the school's priorities to be met and best value principles to be reaffirmed
- To ensure that financial regulations for managing the school's budget share and the local cheque book scheme are properly implemented
- To monitor the school budget in between GB meetings to ensure that monies are being appropriately spent in line with the school's priorities and that budget accounts remain in balance. This information will be reported to the full GB termly.
- To monitor procedures to ensure that the school receives best value for money from its purchases
- To approve virements of monies between budget accounts in line with the Scheme of Financial Management as adopted by the GB
- To approve and review the procedures for managing the school's voluntary fund accounts, and to approve the end of year accounts if the annual expenditure for the account is £5000 or less
- To monitor the school's charging and remissions policy and recommend changes to the GB
- To determine the policy on the use of the premises outside of the school session and to set / update a scale of charges on behalf of the GB
- To monitor the fabric and condition of the school site and to determine priorities for maintenance and improvement works
- To review the school's health & safety policies and agree changes on behalf of the GB
- To ensure that the GB's / school's insurance arrangements are in place
- To review the school's staffing structure and complement and make recommendations to the GB
- To review the school's pay policy and recommend changes to the GB
- To receive reports on expenditure on staff training
- To review the school's performance management policy
- To appoint teachers who are on the leadership spine

**See appendix C – (Finance Committee Code of Conduct)**

## **Appendix A**

### **Asset and Inventory Policy**

#### **Purpose of an Inventory**

An inventory must be maintained to ensure that the school has a detailed record of all the equipment it has custody of.

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.

#### **Responsibility for keeping inventories**

The Governing Board maintains the responsibility for this Inventory Control Process. Day to day management is delegated to the Resources Officer. The responsible officer is to ensure the policy and procedures are followed and will report to the Governing Board or its Finance Committee on a regular basis as detailed within this policy. The Governing Board must approve any further delegation of the duties covered in this policy.

Responsibilities within the school are shown under each part of the control process detailed in the following sections.

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 Headteacher will nominate a temporary responsible officer. If the person is not being replaced, the Headteacher will ensure that the responsibilities are transferred to another member of staff without delay.

#### **Purchase of Inventory**

All purchases of inventory must follow the process as documented in the School’s Finance Policy and be consistent with purchasing guidelines in the Financial Guidance to Schools.

Additional approvals if required must be sought in writing before purchase of such items.

Where the purchase of upgraded equipment or replacement items make existing assets redundant or obsolete, the disposal of the old assets follows the guidelines set out in the Disposal of Assets policy.

The School Business Manager holds the responsibility of ensuring the correct process is followed.

The School Business Manager will ensure that all schedules are kept up to date.

#### **Items to be recorded**

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.

Furniture included in the register must have an individual value in excess of £250.

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.

The responsibility of determining which items should be recorded on the Inventory Register lies with the School Business Manager, Headteacher and Curriculum Leaders.

## **Details to be recorded**

The inventory is a manual document with all entries made in ink.

The following information will be recorded:

Equipment Number  
Cost  
Location  
Inventory check  
Disposal date (if appropriate)

**Inventory Checks are made on a rolling programme annually.**

## **Security of Assets**

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.

All easily removable items, e.g. laptops and audio-visual equipment, are locked away securely when not in use.

The Resources Officer maintains a log of all equipment loaned out to staff, especially if the equipment is to be taken off site. Staff using the loan facility agree to ensure the security and safe usage of the equipment whilst in their possession.

Staff with school equipment on loan must ensure the security and safekeeping of the equipment whilst in their possession and as such accept this responsibility at the time of the loan.

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.

Any leased equipment is not marked without first referring to the leasing contract/company.

All staff are responsible for ensuring equipment used by them is correctly and securely stored when not in use.

## **Disposal Policy**

Assets are disposed of only if they no longer have any use to the school. Inventory is not generally used to generate a profit by sale.

Items sold are to be supported by a Sales VAT Invoice.

When items are either sold or donated to staff members, the Finance Committee is consulted prior to the transaction.

When items of inventory are disposed of, the disposal is recorded on the Current Inventory list.

## **Inspection**

The inventory must be made available for inspection as required by the Internal Audit Service to Schools.



## Appendix B

### Whistleblowing Policy

#### 1. Aims

- 1.1 The Fair Funding Regulations require LEAs from April 2002 to set out a procedure to be followed by all persons working at a school, including teachers, support workers, agency workers or school governors who wish to complain about financial management or financial probity at the school, and how such complaints should be dealt with.
- 1.2 This school is committed to the highest possible standards of openness, probity and accountability and aims to comply with the requirements of the Public Interest Disclosure Act, 1998.
- 1.3 This Whistleblowing Policy is intended to encourage and enable those covered by the policy to raise serious concerns at an early stage, in the right way and to do so without fear of recrimination, victimisation, discrimination or disadvantage.

#### 2. Scope

- 2.1 The Act provides protection for workers who disclose information which might otherwise be regarded as confidential, if the disclosure falls into one of the categories outlined below:
  - a) A criminal offence has been, is being or is about to be committed.
  - b) The employer has failed, is failing, or is about to fail to comply with his legal obligations.
  - c) A miscarriage of justice has happened, is happening, or is likely to happen.
  - d) An individual's health and safety has been, is likely to be, or is being jeopardised.
  - e) The environment is, has been, or is likely to be, damaged
  - f) Information falling into any of the above categories has been, is being or is likely to be deliberately concealed.
- 2.2 By adopting this policy the school is reassuring the workforce that they can safely raise concerns about malpractice internally. This will enable the school to investigate and deal with such concerns raised and continue to foster a responsible and accountable culture in the organisation.
- 2.3 Staff and governors are expected to notify the school of any reasonable and genuine concerns they have about an abuse of the school's stated standards, malpractice, theft, fraud, financial abuse, criminal offences, breach of legal obligations, dereliction of the school's health and safety responsibilities, damage to the environment, other unethical conduct or the cover up of any of these.
- 2.4 It is recognised that some cases raised under the Whistleblowing Policy will proceed on a confidential basis. Every effort will be made not to reveal the identity of the individual who raises a concern without their prior consent.
- 2.5 The policy is not designed to replace the Grievance, Disciplinary or Child Protection Procedures. Concerns or allegations that fall within the scope of specific procedures will normally be referred for consideration under those procedures.
- 2.6 The policy is only about employees and governors, and it is not a replacement for the school's complaints procedures and other statutory reporting procedures that may apply. The Whistleblowing Policy is primarily to protect the interests of others or of the organisation.

- 2.7 It is accepted that there may be occasions when a concern turns out to be unfounded but was raised in good faith. The school will not take action against the individual in these circumstances. If, an allegation was unfounded and it was clear that it had been raised frivolously, maliciously or for personal gain, then that individual may face disciplinary action.
- 2.8 The school and its governors are committed to treating claims of impropriety seriously irrespective of who the alleged perpetrators are. In all cases the school will seek the most appropriate sanction against individuals that it considers guilty of malpractice. This includes dismissing employees, taking civil legal action and, in conjunction with the law enforcement agencies, instituting criminal proceedings.
- 2.9 The aim of the Whistleblowing Policy is to enable employees to raise their concerns in-house and to be assured that action will be taken quickly and effectively. It should not be necessary, in most cases, to take concerns outside the school and especially to the media. Staff have a duty of confidentiality towards the school. It is a serious matter to disclose confidential information.
3. **How the school will handle concerns raised**
- Step One – how to raise a concern**
- 3.1 There are a number of agreed contacts for employees to raise concerns with under the Whistleblowing Policy. This enables the employee to choose the person to whom they wish to make the disclosure.
- 3.2 Employees who have a concern about any wrongdoing should normally raise their concerns with their line manager. If however you feel unable to raise the matter with your line manager, for good reason, you may raise the concern with your Headteacher or another senior member of school staff. If you feel unable to raise your concern with any member of the school management you may raise it with a senior officer of the LEA i.e. Deputy Director (School Management Advise and Support Services) or Assistant Director, (Management Support Services).
- 3.3 Concerns may be raised orally or in writing. Make it clear if you want to raise the matter in confidence. The person with whom you raised the concern may have a preliminary meeting with you to discuss the most appropriate route. You may bring a friend/union representative to any meeting that is arranged in connection with the concern you have raised as long as the friend/union representative is not involved in the matter and that the friend agrees to maintain confidentiality.
- 3.4 If you are raising concerns as a school governor you should speak to the chair of governors. If you feel unable to raise the matter with them for good reason, you should contact the Deputy Director or the Assistant Director of Education (Management & support Services) with your complaint.
- 3.5 You are not expected to prove beyond doubt the truth of an allegation. However, you will need to demonstrate to the person contacted that there are reasonable grounds for your concern.
- 3.6 The school hopes that this policy gives you the reassurance you would need to raise concerns internally. However, it recognises that there may be circumstances where progressing through the internal route has failed and you can only properly report your concern to external bodies who have responsibilities to monitor the school's compliance to its own standards and legal obligations. In most cases the most appropriate body would be the school's external auditors, Price Waterhouse Coopers:

**Price Waterhouse Coopers on 0207 804 2184**

## **Step Two – What happens once a concern has been raised?**

- 3.7 This appointed person, while maintaining the confidentiality of the complainant, will ensure that any individual who is the subject of the allegation is given details of the allegations in order to respond.
- 3.8 Once you have raised your concern, the person receiving the whistleblowing allegation will be responsible for ensuring that it is investigated properly. The nature of the investigation will depend upon the concern raised.
- 3.9 The person receiving your whistleblowing concern is responsible for ensuring you receive feedback on progress, subject to any issues of confidentiality that may be necessary to guarantee a successful conclusion. It may not be possible to inform you of the precise action undertaken where this would infringe a duty of confidence owed by the school to another party.

### **4. Safeguards**

- 4.1 The school recognises that the decision to report a concern can be a difficult one to make. The school will take appropriate action to safeguard you from recrimination or victimisation as a result of raising a genuine concern.
- 4.2 All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. However in some circumstances you may be needed to come forward as witness.
- 4.3 You are encouraged to put your name to your concern wherever possible. Concerns expressed where the complainant wishes to remain anonymous are much less powerful but the school will consider anonymous concerns on a case by case basis.

### **5. Independent Advice and Helpline**

- 5.1 If you are unsure whether to use the school's Whistleblowing Policy, or you want independent advice at any stage, you may contact the independent charity called Public Concern at Work. This organisation seeks to ensure that concerns about serious malpractice are properly raised and addressed in the workplace. The staff will give you free expert and confidential advice about how to raise a concern about serious malpractice at work using a Whistleblowing Policy. The contact number is:

#### **Public Concern at Work on 0207 404 6609**

- 5.2 The Trade Unions encourage their members to contact them for advice before they take action in accordance with the policy.
- 5.3 The act of seeking confidential advice under 5.1 and 5.2 is solely a matter between the parties concerned and could not of itself be grounds for disciplinary action.

### **6. Responsible Bodies and Monitoring Arrangements**

- 6.1 The Governing Board has overall responsibility for the policy.
- 6.2 The Headteacher is responsible for the operation of the policy within the school and the overall maintenance of a record of concerns raised in accordance with this policy and the outcomes.
- 6.3 The LEA is responsible for the operation of the policy and records outside the school.
- 6.4 All staff will be advised of this policy and where to access it.
- 6.5 This policy was devised in consultation with the Trade Unions and will be reviewed similarly.

## Appendix C

### Finance Committee Code of Conduct

#### 1. Our conduct

- (a) The Governing Board, students, parents/carers, Headteacher and staff make up the School. We as governors are one important element in the partnership.
- (b) As a Governing Board we are committed to raising the educational standards at our school by working together in partnership with the staff and the LEA.
- (c) We recognise that we are accountable to the wider community. We are elected or appointed by different groups – including parents, teachers, the LEA and others within the local community. Although we are not delegates, the Governing Board reflects the community it serves and we undertake to take proper account of its views.
- (d) We will act at all times in accordance with the law and the policy decisions that we have taken.
- (e) We will take the opportunity both individually and collectively to enhance our effectiveness by participating in training and development programmes and by increasing our knowledge of the school.
- (f) We will only act in our capacity as a governor when carrying out duties approved by the Governing Board.
- (g) As a Governing Board we will participate in the Governors' Forum and the Newham Governors' Forum Association.
- (h) As governors we will not seek to use our position to gain an unfair advantage, financially or otherwise, for any other person or ourselves.
- (i) We will each complete and keep up to date a Declaration of Interests Form. In the event of a conflict of interest arising we will declare that this is the case and leave the meeting room while the matter is being discussed.
- (j) We understand that our Chair or Vice-Chair must resign (as Chair or Vice-Chair) if they become employed (i.e. paid) to work at the School.
- (k) Regardless of our personal views, we will act at all times fairly, without prejudice, and in accordance with the principles laid down by the Committee on Standards in Public Life as follows:

#### - **Selflessness**

We will take decisions solely in terms of the interest of the school and the community it serves. We will not seek to gain financially from our decisions, nor will we take decisions from which our friends or family financially benefit.

#### - **Integrity**

As individuals we will not place ourselves under any financial or other obligation to outside individuals or organisations that might influence us in the performance of our official duties.

#### - **Objectivity**

In carrying out our business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, we will make our choices on merit.

- **Accountability**

We will be accountable for our decisions and actions to the wider community served by the school and we will submit ourselves to a level of scrutiny appropriate to our office.

- **Openness**

We will be open as possible about all our decisions and actions. We will give reasons for our decisions and restrict information only when the wider public interest clearly demands it.

- **Honesty**

We will declare any private interests relating to our public duties and take steps to resolve any conflicts arising in a way that protects the interests of the school.

- **Leadership**

We will promote and support these principles by through our leadership and example.

## **2. Relationship with the Headteacher**

We are responsible for determining the aims and overall conduct of the school and we will do this by working closely with the Headteacher.

- (a) We recognise that the Headteacher has his/her own statutory responsibilities which are set out in his/her conditions of service and that he/she is responsible for the implementation of the policies we agree and for the day to day management of the school.
- (b) We have a right to clearly presented information which enables us to see that the school is running effectively and efficiently and to ensure that it fulfils its legal responsibilities. The Headteacher's accountability to the Governing Board is exercised by the provision of information and bringing to the Governing Board appropriate proposals for consideration and decision.
- (c) The Governing Board and Headteacher will treat each other with mutual respect.
- (d) We expect our Chair and/or Vice-Chair and the Headteacher to maintain regular contact to discuss the conduct of the school and to agree the agendas for our meetings.
- (d) We expect the Headteacher to apply to the Chair for leave of absence if this is sought for personal reasons under teachers' local conditions of employment. Such leave will be granted, subject to the exigencies of the service. The Headteacher need not seek leave to be absent from the school premises for duties relating to his/her responsibilities, unless such absences involve one or more overnight stays (e.g. attendance at a residential course, accompanying pupils to the Outdoor Centre or Debden House campsite). In other cases where the Headteacher wishes to apply for discretionary leave, the Chair may agree this on an unpaid basis.
- (e) If we have any concerns about members of staff, including the Headteacher, we will raise them confidentially with the Chair who will discuss them with the Headteacher. We will not raise such concerns at Governing Board meetings.
- (f) We expect our Chair and Headteacher to be open and frank with one another about their expectations of their working relationship.
- (h) If our Chair or Headteacher considers that their working relationship is breaking down and the differences causing this cannot be resolved between them, either of them should refer the matter to the Director of Education for assistance in resolution.

## **3. Collective Responsibility and Conduct at Meetings**

- (a) We recognise that we only have the power to act as a whole Governing Board; therefore individual governors have no power to act without the authority of the Governing Board. However, we also recognise that, in certain circumstances, the Chair (or the Vice-Chair in the Chair's absence) has the power to take urgent action (as defined in the Education (School Government) Regulations 1999). He/she will report such actions to our next meeting.

- (b) We recognise that our effectiveness and efficiency are assessed as part of the OFSTED inspection which is subject to wider public scrutiny.
- (c) We recognise that our strength as a Governing Board lies in the skills of our members, and in our ability to work together as a team. Each governor has an equal right to participate and to state his or her view, while respecting the views of others.
- (d) We can only participate in making decisions by attending meetings. We commit ourselves to attending meetings regularly. If we cannot attend we will send notification in advance with a reason for our absence.
- (e) We accept collective responsibility for making new governors feel welcome at their first meeting. We will ensure that we introduce ourselves and arrange for an experienced governor to support new members.
- (f) At our annual meeting, the election of Chair will be presided over by the Clerk and any election will be contested by secret ballot.
- (g) We understand that Governing Board meetings are not public meetings. Non-governors may be present by invitation of the Governing Board or Chair (subject to ratification by the Governing Board). The minutes of our meetings record the key issues discussed, our decisions and an indication of the actions to be taken. Our minutes are a public document and part of our accountability.
- (h) We will co-operatively aim to reach decisions by consensus. Where there is disagreement we may vote on an issue to reach a decision.
- (i) Once the Governing Board makes a decision, we all undertake to stand by it when discussing the school with any other body or interest.
- (j) We will not raise issues at Governing Board meetings relating to individual pupils or personal complaints against individual members of staff, including the Headteacher.
- (k) We recognise that any issue relating to the conduct or employment of a member of staff is confidential.
- (l) We will only raise issues of 'Any other business' if they are urgent and have been cleared by the Chair, after consultation with the Headteacher, before the start of the meeting.

#### 4. Confidentiality

- (a) Where the Governing Board has determined that an item is confidential we undertake to support the confidentiality of Governing Board discussions and decisions. We will only determine that an item is confidential if there is good reason for it. This will include items about matters listed below:
  - The following information should always be treated as confidential (i.e. **not** for discussion outside of the meeting):
  - Any personal information relating to a member of staff at the school. For example this would include information relating to a member of staff's state of health, their pay or personal grade, their performance objects, their domestic circumstances, or any complaint that may have been made by or against them.
  - Any information relating to a candidate involved in the selection process for appointment to a job at the school, or the de-selection process in the event of the need to reduce the number of staff at the school.
  - Any information relating to a member of staff in connection with the Governing Board's discipline and grievance procedures.
  - Any information relating to a pupil or his/her parent(s).
  - Any information relating to a contract between the Authority (on behalf of the school) or school and a supplier for the purchase of goods and services.
  - Any information relating to any consultations or negotiations in a labour relations matter.
  - Any information relating to legal proceedings by or against the Authority (if relating to a matter

which involves the school) or the school.

- (b) The way that we each vote, and opinions linked to an individual governor or information regarding a named individual will always be regarded as confidential, unless there is a recorded vote (*a 'recorded vote' is where each governor declares how they wish to vote and this information is recorded in the minutes by the clerk*).
- (c) Unless we decide they should be confidential, all reports to the Governing Board, or its committees, are public papers after the meeting has considered them and will be available at the school to anyone wishing to inspect them.

## 5. Handling complaints

- (a) We recognise that people who come into contact with the school have the right to make a complaint.
- (b) We will always follow the recognised complaints procedure.
- (c) We will avoid discussing the substance of the complaint with either the person who wishes to make it or at a Governing Board meeting, particularly if it relates to a member of staff or a pupil.
- (d) Depending on the issue, the person making the complaint will be advised to raise it in the following way –


<b>• If the complaint is about</b>	<b>the person first speaks to</b>
• Curriculum/class issue	Class teacher (Primary)
• Pupil behaviour	Class teacher (Primary)
• Member of staff	Headteacher
• Admissions	Headteacher or LEA. In a voluntary aided school the chair of governors
• Headteacher	Headteacher
• A governor	The governor concerned
• The Governing Board	The Chair of Governors
• LEA	Relevant LEA officer
- (e) We recognise that the outcome of a complaint should only be discussed at a Governing Board meeting if the finding leads to a recommendation that affects our responsibilities.
- (f) We recognise that in our role as parents, staff or members of the wider community we may wish to raise complaints. We will deal with this in a personal capacity and not as a governor.
- (g) If a Governing Board panel is formed to hear a complaint at Stage 3 of the complaints procedure, its membership should be a balanced one and not just consist of parents of pupils at the school.
- (h) In reaching its decision on a complaint, the panel should take account of any advice they receive from the Headteacher and take account of all legitimate interests within the school before reaching their decision on the complaint.