



# **THE COLMAN FEDERATION**

## **FINANCE POLICY**

Date confirmed by Governors: 5<sup>th</sup> July 2022

Date of Review:

Summer Term 2023

## A GOVERNANCE

### General

1. A list of all governors, their membership of committees and terms of reference thereof, is attached at Appendix A.
2. The governing board meets at twice once a term.
3. The governing board agrees, no later than by the end of term, the dates of meetings for at least the next term.

### The Governors

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

### The Executive Headteacher

6. The Executive Headteacher provides the options and plans for the school, whom with the Governors, prioritises the spending plans.
7. The governors delegate responsibility for the day-to-day management of the school to the Executive Headteacher.
8. The Executive Headteacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools.
9. The Executive Headteacher ensures that sound systems of internal control are in place.
10. The Executive Headteacher compiles draft budgets.
11. The Executive Headteacher monitors the budget monthly and supplies the finance committee with monitoring information. The Executive Headteacher will provide the options and plans for the school to the Governors with whom, prioritise the spending plans.  
The information for the Full Governing Board takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by the Executive Headteacher's written commentary.

## The Staff

12. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.
13. Staff are responsible for any budget whose management is delegated to them.

## Full Governing Board

14. Membership is determined by the governing board and reviewed annually in the Autumn term.
15. The finance committee is responsible for:
  - agreeing draft budgets for the governing board's approval in time for submission to the LA by 1<sup>st</sup> May each year
  - all financial appraisals
  - forecasting numbers on roll and future budget shares
  - monitoring and adjusting in-year expenditure
  - ensuring accounts are properly closed and reviewing the outturn position
  - evaluating the effectiveness of financial decisions
  - administering voluntary funds as set out in the terms of reference for the Full Governing Board.
16. Any review of staffing agreed by the personnel committee is referred to the Full Governing Board who assesses the budgetary implications of the recommendations and advises accordingly.

## Expenditure Limits

17. The inclusion of an item in the approved budget plan gives authority to spend, save that the Executive Headteacher seeks approval from the Full Governing Board for any individual transaction in excess of £3,500 outside the SIDP.
18. The Executive Headteacher authorises virements up to £3,500. Above this amount finance committee approval is sought. All virements are minuted.

## Orders

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

## Minutes

20. 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.

## Register of Business Interests

21. The Clerk to the Governors maintains a register of business interest for governors and for staff who influence financial decisions. The information is recorded on Governorhub.

## B FINANCIAL PLANNING

1. The School Improvement and Development Plan, includes a statement of its educational priorities to guide the planning process. The SIDP 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 SIDP, costs and other inputs are identified and budgets prepared.
4. The SIDP is formally approved by governors in the autumn term, and reviewed termly, to ensure that educational priorities are clear and show how the use of resources is linked to achieving the outcomes.
5. The school budget is revised after the review of the SIDP and resources identified within the budget to deliver the plan's priorities.
6. The school budget is maintained for the current financial year and forecast for a further two 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 and cash flow forecast are profiled in accordance with likely spending patterns.
9. In the event of a budget surplus this is earmarked for a future specified use.
10. A record is maintained of all ongoing commitments with explanations of any significant year-on-year changes.
11. All new initiatives are appraised by the finance committee in relation to their costs, benefits and sustainability.
12. The main elements of the budget are fundamentally reviewed annually. Benchmarking information helps to identify priorities.
13. The budget cycle is as follows:

### Spring Term

- If necessary, the Executive Headteacher prepares a revised budget for the current year for the Full Governing Board to consider at its meeting in the first half of the term.
- The budget revision, once approved is authorised via email (by the Chair of Governors) to Finance and on the Budget Planner.
- The approved budget revision is sent to the LA in accordance with the required timescales.

- A draft budget plan for the coming financial year, and at least one further year, is prepared by the Executive Headteacher and taken to the Full Governing Board meeting in the second half of the spring term. This will form the basis of the Board's recommendation approval of the budget.
- The Full Governing Board meeting is arranged to take place after the budget setting. The Full Governing Board will carefully consider the budget plan and notes from the meeting with School's Finance before approving the school's budget plan.
- The Executive Headteacher submits the approved budget plan to the LA by 1 May each year.

### Summer Term

- The Executive Headteacher prepares a revised budget for the Full Governing Board to consider. The revision takes account of the actual balance in hand or overspending for the previous financial year.
- The approved budget revision is sent to the LA by the end of the summer term.

### Autumn Term

- The Executive Headteacher prepares a revised budget for the Full Governing Board 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 approved budget revision is sent to the LA by the end of the autumn term.

## C BUDGET MONITORING

1. The Executive Headteacher produces monthly monitoring reports, which include committed expenditure.
2. The Full Governing Board receives the monitoring report at each meeting together with the Executive Headteacher's written report thereon. The report takes the form of Norfolk's budget proforma.
3. The Executive Headteacher monitors potential budget variances to allow remedial action to be taken to prevent overspends. The Executive Headteacher identifies and recommends to the finance committee appropriate remedial action for budget variances.
4. The Executive Headteacher recommends to the finance committee how to vire any in-year underspends in excess of £3,500. (The Executive Headteacher is authorised to vire amounts up to £3,500)
5. The Executive Headteacher monitors expenditure on initiatives in the school development plan.
6. Holders of devolved departmental budgets are supplied with termly monitoring reports. The Executive Headteacher monitors potential budget variances to allow remedial action to be taken to prevent overspends.

## 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 £3,500 which is not already included in the SIDP. Orders are not artificially split to evade this limit.
4. The school will not enter into any "finance lease" and will ensure that any lease entered into is an "operating lease".
5. Three written quotations are obtained for any order whose value is estimated to be over £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, 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 and may be subject to disciplinary action should this be the case
10. All orders are signed by an authorised signatory and the finance office maintains an up-to-date list of signatories. This is attached at Appendix B.
11. The signatory will be satisfied that the goods or services are appropriate and necessary, that competitive tenders have been obtained where necessary and that there is sufficient budgetary provision.



12. Each order placed is entered in the school's financial system as a commitment.
13. The school checks goods received against the delivery note 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. Payment is made within the agreed time limits after certification by an approved signatory.
15. An invoice is not authorised for payment by the person who signed the order nor by the person who checked receipt of goods/services. Payment is only made against the original supplier's invoice and not on a statement.
16. Staff expenses exceeding £5 can be reclaimed from school by submitting a personal expense claim with receipts (unless unobtainable) to the Federation Schools Business Manager to arrange EFT reimbursement. EFT payments will be made once a month unless otherwise agreed by the Headteacher.

## 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 Executive Headteacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. These arrangements are: First Day Supply Cover Insurance for Federation School Business Manager; Gold Service Contract with LA Finance Department.
3. The Executive Headteacher has due regard to separation of duties in organising financial duties. At least two people are involved in the completion of tasks and the work of one to act as a check on the work of the other.
4. The school maintains proper accounting records. All transactions can be traced from accounting records to prime vouchers and all prime vouchers are traceable in the accounting records. The use of correcting fluid is not allowed. Any alterations to original documents are clearly made in ink and initialled to identify the person making the alteration.
5. Documents relating to financial transactions are retained in line with the LA's recommendations, as outlined in Appendix C.
6. All records are securely stored and access allowed only to authorised staff, i.e. Executive Headteacher, Federation Schools Business Manager and Secretarial Assistant.
7. Where there is a requirement to account separately for earmarked funding the Executive 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. The charging policy is attached at Appendix D.
2. Proper records of all income due are kept. Lettings are approved by the Executive Headteacher in accordance with the governors' policy and recorded in the lettings register. The lettings policy is attached at Appendix E.
3. The responsibility of identifying and recording sums due is separated from the responsibility for collecting and banking income.
4.
  - A. Online payments, card payments (cash and cheques are collected for school trips and recorded on ParentPay by office staff. A handwritten receipt is produced for cash payments. ParentPay records all transactions whether cash/cheque or online and issues an electronic receipt as well. Parents can pay for residential trips in instalments and dates/amount due is shown on the original letter and on ParentPay or by card (in the main school Office). Additionally the school send out overdue reminders. Pending banking, cash and cheques are locked away as per insurance limits. Money is not checked by TA's, they bring the money down (in a sealed envelope) in their class wallet files (if handed in via the teacher).
  - B. Online payments, cash and cheques are collected for Lettings and recorded on STAR, which issues an electronic receipt.
5. Income is banked promptly and in full. Paying-in slips show the analysis between cash and cheques and cheques are individually listed. The banking sheet and paying in book (copy) is signed by the Executive Headteacher to ensure the amounts both match. Income is not used for making any payment or for cashing personal cheques.
6. Income recorded in the accounts is reconciled monthly with the bank statement.
7. Where invoices are required, they are issued within 30 days.
8. The school sends a first reminder for any unpaid invoice after 2 weeks, a second reminder after 4 weeks and a final reminder after 6 weeks. Legal action is considered if a further 14 days lapse. Debts are written off only in accordance with the school's bad debt policy (see Appendix F).
9. Any cash transfers between staff are recorded and signed for.

## G BANKING

1. Bank reconciliations are completed monthly and any discrepancies resolved.
2. The reconciliation statement is signed by the person undertaking the reconciliation and reviewed and countersigned by the Executive Headteacher.
3. Invoices are processed using STAR and paid by BACS, through upload to Barclays. One staff member will upload payments and the Executive Headteacher or Deputy Headteacher authorises using a pin reader and card to provide segregation of duties. BACS payments over £1000 require a second authorisation is needed by the relevant Deputy Headteacher. From February 2022, the BACS header form is to be signed by two signatories i.e. the Executive Headteacher and Deputy Headteacher. The turnaround time is 3 working days and remittances are emailed out automatically. Cheques are used by exception only.
4. Staff never use their private bank accounts for any receipt due to the school budget.
5. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.
6. The school is not allowed to enter any loan agreement except with the LA. (This does not apply to loans pre-existing at 1 April, 1999).
7. Each cheque is signed by two authorised signatories and supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed i.e. not electronic or from rubber stamps.
8. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.
9. Monies and cheques will be collected by G4S and banking will take place on a regular basis.
10. All income will be receipted for school trips using ParentPay and STAR. If lettings pay their invoice via BACS then a receipt will be issued via STAR.

## H PAYROLL

1. Personnel procedures, including appointments, promotions and terminations are supervised by the Governing Board.
2. The Executive Headteacher ensures that the duties of authorising any variations to the payroll are separated from the processing of claims.
3. The Executive 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, i.e. Executive Headteacher, Deputy Headteacher and Federation Schools Business Manager.
6. Arrangements have been made for staff to access their own records. These are:  
By arrangement with the Executive Headteacher
7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
8. The Executive Headteacher maintains an up-to-date list of teachers and other staff employed at the school. This is held on the school's Management Information System and is amended, as necessary, on a monthly basis.
9. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

## I PETTY CASH

The school does not operate a petty cash system.

## J TAX

1. The Executive 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.

## **K ASSETS**

1. The Purchasing Officer ensures that stocks are maintained at reasonable levels and are checked physically at least once a year.
2. An up-to-date inventory is to be maintained of all items of equipment and is available on request. Those that are portable, valuable and desirable are identified as school property with security marking. This inventory is available on request from the School Office.
3. A sample of the inventory is checked at least once a year, in the Summer Term. The inventory is signed by the Executive Headteacher 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 (except teachers' laptops) e.g. musical instruments/computers, they are signed for and the register noted accordingly. The peri register is held in the school office.
5. The governors have approved a policy in relation to redundant equipment (see Appendix G).
6. The safe is kept locked and the keys removed and held elsewhere.
7. The school's asset management plan is supervised by the Full Governing Board.
8. The school will maintain a Gift Register of all donations to the school and gifts to individuals with a value exceeding £30, either in cash or kind, should this be necessary.

## **L 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.

### **M DATA SECURITY**

1. Computer systems used for school management are protected by password security. Passwords are changed periodically and more frequently in the event of staff changes.
2. All data is backed up daily by remote 'Redstor' online backup.
3. The Executive Headteacher has established a contingency plan for recovery from an emergency. A Business Continuity Plan is available on request from the School Office.
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

Governor Type	Position	First Name	Surname
Parent	Member	Michael	Burrell
Co-opted	Member	Simon	Harrowing
Staff	Member	Tamzin	Garrod
Co-opted	Member	Grahame	Chambers
Parent	Vice-Chair	Jo	Phillips
Co-opted	Member	Duncan	Harris
Co-opted	Member	Craig	Smitherman
Parent	Member	Kate	Weight
Local Authority	Chair	Ed	Rose
Executive Headteacher	Member	Julie	Sandford
Federation Head of Schools	Member	Steve	Chambers
Member	Associate	Hannah	Cracknell
Member	Associate	Katherine	Morley



# Governer Role and Responsibilities Matrix

Colman Federation Governor Monitoring September 2021 to August 2022									
Topic	Term	Task	Date Scheduled	Staff Member(s) to liaise with	Governor(s)	Completed	F&G Reported To	Monitoring guidance	Training courses
Finance	Autumn 21	Revision 2	22/11/2021	Julie Sandford & Michelle Leared	Simon/Craig			<a href="#">Monitoring school finance: an overview</a>	
Finance	Spring 22	SFVS Completion	TBC, liaise with ML. SFVS needs be submitted to NCC by 28/2/22.	Julie Sandford & Michelle Leared	Simon/Craig			<a href="#">How to interrogate a finance report</a>	
Finance	Spring 22	Revision 3	TBC (Awaiting date from Finance)	Julie Sandford & Michelle Leared	Simon/Craig			<a href="#">Approving the budget: questions to ask (finance committee)</a>	
Finance	Spring 22	Budget Setting	TBC (Awaiting date from Finance)	Julie Sandford & Michelle Leared	Simon/Craig			<a href="#">The budget approval process in maintained schools</a>	
Finance	Summer 22	Revision 1	TBC (Awaiting date from Finance)	Julie Sandford & Michelle Leared	Simon/Craig			<a href="#">Schools Financial Value Standard (SFVS): summary and questions to ask</a>	
H&S Premises	Autumn 21	H&S Compliance Audit incorporating review of Building Condition Survey and Fire Risk Assessment & Premises Walk.	14/09/2021	Michelle Leared & Sharon Cole	Simon/Jo	Yes	22/09/2021	<a href="#">Governing board's role in health</a> <a href="#">Health and safety questions to ask</a>	
H&S/Premises	Spring 22	H&S Compliance Audit incorporating review of Building Condition Survey and Fire Risk Assessment & Premises Walk.	10/01/2022	Michelle Leared & Sharon Cole	Simon/Jo			<a href="#">QuickRead: Health and safety - governors' role</a>	
H&S/ Premises	Summer 22	H&S Compliance Audit incorporating review of Building Condition Survey and Fire Risk Assessment & Premises Walk.	26/04/2022	Michelle Leared & Sharon Cole	Simon/Jo			<a href="#">Health and safety report to governors: template</a>	
Safeguarding	Autumn 21	Check of SCR & Recruitment	16/09/2021	Rachel Grey-Smith, Katherine Morley & Michelle Leared	Duncan Harris/Michael	Yes	22/09/2021	<a href="#">Safeguarding:role of link govern</a> <a href="#">Safeguarding training course</a>	
Safeguarding	Spring 22	Check of SCR & Recruitment	13/01/2022	Rachel Grey-Smith, Katherine Morley & Michelle Leared	Duncan Harris/Michael			<a href="#">Governors' role in monitoring th</a> <a href="#">Quick read: Safeguarding responsibilities</a>	
Safeguarding	Summer 22	Check of SCR & Recruitment	28/04/2022	Rachel Grey-Smith, Katherine Morley & Michelle Leared	Duncan Harris/Michael			<a href="#">Questions to ask about Safeguarding</a>	
Curriculum	Autumn 21	Review of Curriculum KS1		Julie Sandford	Kate/Ed			<a href="#">Governors' role in monitoring the curriculum</a>	
Curriculum	Autumn 21	Review of Curriculum KS2		Julie Sandford	Craig/Duncan			<a href="#">Curriculum: role of the link governor</a>	
Curriculum	Spring 22	Review of Curriculum KS1		Julie Sandford	Kate/Ed			<a href="#">QuickRead: Curriculum</a>	
Curriculum	Spring 22	Review of Curriculum KS2		Julie Sandford	Craig/Duncan			<a href="#">Curriculum reports: how to get the information you need</a>	
Curriculum	Summer 22	Review of Curriculum KS1		Julie Sandford	Kate/Ed			<a href="#">Quality of education': monitoring teaching and learning</a>	
Curriculum	Summer 22	Review of Curriculum KS2		Julie Sandford	Craig/Duncan			<a href="#">Curriculum requirements: maintained primary schools</a>	
SEND	Autumn 21	Review of SEND		Debbie Davis	Jo/Grahame			<a href="#">SEND: questions to ask</a> <a href="#">SEND link governor</a>	
SEND	Spring 22	Review of SEND		Debbie Davis	Jo/Grahame			<a href="#">SEND: role of the link governor</a>	
SEND	Summer 22	Review of SEND		Debbie Davis	Jo/Grahame			<a href="#">Questions Ofsted might ask governors about SEND</a>	
Other	Annually	Review of Pupil Premium		Julie Sandford	Ed			<a href="#">Pupil premium: questions to ask</a>	
Other	Annually	Review of PE Grant		Hannah Cracknell & Luke Keeler	Ed			<a href="#">Governors' role in monitoring physical education</a>	
Other	Annually	Compliance Check of Federation Website		Rachel Grey-Smith & Katherine Morley	Ed			<a href="#">School website: publishing requirements and your role in it</a>	
Attendance	Autumn 21	Compliance Check of Attendance		Grace Sandford	Jo/Kate			<a href="#">How to evaluate your school's absence and attendance figures</a>	
Attendance	Spring 22	Compliance Check of Attendance		Grace Sandford	Jo/Kate			<a href="#">QuickRead: School attendance</a>	
Attendance	Summer 22	Compliance Check of Attendance		Grace Sandford	Jo/Kate				
Pastoral	Autumn 21	Review of Pastoral Support Services		Tracey Mitchell/Donna Goldsmith	Michael/Grahame			<a href="#">How to monitor behaviour in your school</a>	
Pastoral	Spring 22	Review of Pastoral Support Services		Tracey Mitchell/Donna Goldsmith	Michael/Grahame			<a href="#">Wellbeing link governor: role description</a>	
Pastoral	Summer 22	Review of Pastoral Support Services		Tracey Mitchell/Donna Goldsmith	Michael/Grahame				

**Executive Headteacher's Performance Management**

Grahame Chambers

Simon Harrowing

## Colman Federation

### Governors' Committee Terms of Reference

#### Full Governing Board

##### Membership:

The committee shall consist of no fewer than four governors.

The committee shall have such co-opted non-voting members as the governing board shall appoint. The committee may make recommendations for these appointments.

##### Quorum:

The quorum shall be three governors.

The committee shall not meet without the Executive Headteacher, or a substitute nominated by the Executive Headteacher, being present.

##### Meetings:

The committee shall meet once a term, and otherwise as required.

##### Terms of Reference:

To provide guidance, information and assistance to the Executive Headteacher and the Governing Board in all matters relating to

- curriculum
- finance
- the maintenance and improvement of the buildings and grounds of the school
- matters of Health and Safety.
- Personnel
- Secondment, Supply Cover and Leave of Absence
- The Appointments Committee

To monitor the curriculum and respond to new developments and initiatives.

- Monitor curriculum changes, plans and initiatives.
  - Receive reports from the head teacher and subject leader on these changes.
  - Review the success criteria detailed in the school's annual SDIP.
  - Review the school policies on teaching, learning and subject policies (cycle detailed in SDIP).
- Engage in a curriculum review with the head teacher in the second half of the summer term to feed into the next year's SDIP.
- Carry out Governor responsibilities in relation to the School's standards, attainment and achievement
- Ensure that statutory requirements on assessment, recording and reporting including target setting are being met.
- Monitor how effective teaching and learning strategies are in terms of raising pupil attainment;
  - Analyse information on year groups provided through the School's assessment and recording processes.
  - Discussion of the school's self-review and provide support and assistance to the head teacher on relevant aspects of the school's SEF.
- Receive reports on the School's achievement.
  - Compare SATs results against targets of year 6 pupils and analyse variations.
  - School's analysis of SATs results (evidence of success of curriculum initiatives?) and how latest results fit in with last five years' results.
  - Analyse information provided through RAISE on line, Fisher Family Trust and Norfolk CC.
  - Make comparisons on pupil achievement in the school over time.
  - Ensure the systems in school are manageable and useful and that there is evidence of pupil progress.
  - Ensure the school complies with current legislation on Equality and Diversity and the responsibilities embedded in Every Child Matters.
  - Be aware of any changes in statutory requirements relating to the curriculum
  - Consider data detailing achievement levels of individual pupils in writing, maths and spelling as they start a new academic year.
  - Reports from head teacher and subject leaders on year's curriculum progress
  - Review of school's achievement, assessment and reporting systems
  - Monitor individual pupil progress
  - The relevant SEF section is written

To consider each year's School Development Plan priorities and present an annual budget to the full Governing Body for approval.

- analysing of formula allocation
- developing of annual spending plan
- reporting on major budget decisions within the proposed budget, including the placing of contracts with the support services
- reviewing and recommending the level of delegation to the Executive Headteacher for the day-to-day financial management of the school, including virement of funds
- ensuring that financial decisions are put into effect.
- evaluating the effectiveness of financial decisions.

To monitor income and expenditure against the target budget.

- provide a termly financial report for the full Governing Body
- revise the budget as appropriate within limits set by the Governing Body
- report to the full Governing Board on major budget revision
- oversee the end of year reconciliation.

To prepare and review financial policy statements in consideration of long-term planning and resourcing.

- budget projections for the following financial year(s), including projected surplus/deficit
- long term financial planning
- agree lettings.

To consider each year's premises priorities outlined in the annual management plan.

- to consider financial viability of all planned improvements.
- agree details of the project and monitor progress.
- report details to the Governing Board.

To consider maintenance/improvement projects not outlined in the management plan that might arise unexpectedly or are subject to alternative funding other than the school budget.

- agree details of the project and monitor progress.
- report details to the Governing Board.

To ensure that the school is a safe place and is complying with all applicable Health and Safety regulations.

- conduct an annual Risk Assessment of the school.

- present a report to the *Governing Board*.
- monitor the progress towards addressing any identified problems.
- review security arrangements within the school.

#### School Financial Value Standard (SFVS)

- to review and update annually the School Financial Value Standard for ratification by the FGB.
- ensure that any action points are completed.

#### Staffing Structure:

- to review as and when necessary the staffing structure in relation to the School Development Plan
- to assess the need for changes in the light of budget setting prior to the beginning of each financial year.

#### Performance Management and Staff Development:

- to conduct the annual cycle of Performance Management in respect of the Executive Headteacher according to agreed procedures;
- to ensure that the annual cycle of Performance Management for staff development is carried out according to policy;
- to monitor and evaluate staff development as outlined in the School Development Plan

#### Salaries and Pay review:

- committee to establish the annual and long-term salary budgets and other costs relating to personnel.
- to conduct an annual pay review.

#### Consultation:

- to undertake such formal consultations on personnel matters as may be referred to the governing body.

#### Discipline/grievance:

- to review and, as and when necessary, recommend to the *Governing Body* any changes in the local procedures for dealing with discipline and grievances as defined by the *Schools' Infospace Human Resources Guidance*.

#### Redundancy:

- to be aware of, and to follow, the procedures and criteria for redundancy as defined by the *Schools' Infospace Human Resources Guidance*.

#### Administrative Policies:

- to review the procedures for secondment, supply cover, and leave of absence which are used at the day-to-day discretion of the Executive Headteacher.
- The Governing Body has delegated the responsibility for the CCTV Policy approval to the Executive Head Teacher.
- to monitor the execution of these procedures and to receive exception reports, significant issues.

#### Appointments:

- to review and recommend to the Governing Body the appointments process, as outlined in 'Safeguarding Children Safer Recruitment and Selection in Education Setting' DfES June '05.
- to review model terms of reference for the Appointments Committee.
- to advise the governing board on the establishment of an Appointments Committee for each occasion of interview and appointment in accordance with the Safer Recruitment Policy including the involvement of an external professional assessor, if appropriate.
- to establish the terms of reference of each Appointment Committee, based on the model terms of reference, and including consideration of handling the "long listing" process.

#### Secondment, Supply Cover and Leave of Absence:

- The Governing Board has delegated the responsibility for the day-to-day management of supply cover, leave of absence and secondment situations to the operational discretion of the Executive Headteacher, with the Governors being informed and consulted as necessary.

#### **Resources available to governors:**

School's Development and Improvement Plan (SDIP)

Governor Development Plan

Colman targets, SATs results, year achievement figures

Schools monitoring systems, paper and computer based

School's self evaluation form (SEF)

RAISE on line, Fisher Family Trust, Norfolk CC figures

School policies:

Teaching and Learning, Assessment

Reports from head teacher and subject leaders

Governor training - cluster and individual

## The Guide to the Law for School Governors



## **Appendix 1: The Appointments Committee**

Colman Federation is committed to safeguarding and promoting the welfare of children and young people and expects all staff and volunteers to share this commitment. Consequently, the process to appoint staff will be conducted in line with the school's Recruitment and Selection Policy Statement attached to this document.

An Appointments Committee is formed by the Governing Body on each occasion of interview as required by the Recruitment and Selection Policy Statement.

The committee could consist of at least one governor, the Executive Headteacher, and a third person - either governor or the deputy Headteacher or other appropriate member of the management team as applicable. The Executive Headteacher or their representative, will always be part of the Appointments committee.

The number of governors required for the committee is dependent upon the grade of the appointment. The minimum requirement is as follows:

- for the appointment of non-teaching staff; one governor.
- for the appointment of teachers on the basic scale; one governor.
- for the appointment of teachers in middle management; two governors.
- for the appointment of senior management posts; three governors.
- in all cases, a "first reserve" governor is identified and fully briefed as substitute in the event of sickness.

In addition, for all appointments, one or more LA Officers shall have the right to attend.

On concluding the occasion of interview and appointment for which it was formed, the Appointments Committee will stand down.

The Appointments Committee will appoint all staff according to advice and guidance outlined in the Recruitment and Selection Policy Statement.

This will include:

- Planning and Advertising
- Applications, Scrutinising and Short Listing
- Interviewing
- Appointments and Induction

## **Appendix 2: Secondment, Supply Cover and Leave of Absence**

### **Day to day procedures**

The *Governing Board* has delegated the responsibility for the day-to-day management of supply cover, leave of absence and secondment situations to the operational discretion of the Executive Headteacher, with the *Governors* being informed and consulted as necessary.

#### **For Supply Cover**

The *Governing Board* establishes, through the recommendations of its *Finance Committee* working with the Executive Headteacher, the level of insurance cover that is perceived as necessary during each financial year.

The supply budget is reflected as line E02 of the expenditure plan which anticipates costs for sickness and training cover. This sets a financial target for spending on additional staff resources and is monitored by the Executive Headteacher and the *Finance Committee*.

The Executive Headteacher also has the discretion to organise internal programmes so as to effect supply cover from internal resources. Any long-term arrangements would normally be covered by temporary contracts and reported to the *Personnel Committee*.

#### **For Leave of Absence**

Cover during a Leave of Absence is subject to the same arrangements as Supply Cover above.

The *Governing Body* accepts the policy for handling Leave of Absence situations as defined by the *Schools' Infospace* at Human Resources Guidance.

#### **For Secondment**

Cover during a period of secondment is subject to the same arrangements as supply cover above.

Secondment situations are expected to occur with reasonable notice, giving the opportunity for the Executive Headteacher to liaise with at least the Chair of Governors, when there are financial implications. Such opportunity must always be taken at the earliest possible point.

In carrying out these duties the Governing Board is mindful of its obligations under the equal opportunities legislation, and in particular the general duty placed by the Disability Discrimination Act 2005 and the Race Relations (Amendment) Act 2000. The latter general duty as set out in the Act says regard must be given:

- To eliminate unlawful discrimination, and
- To promote equality of opportunity and good relations between persons of different racial groups.

## **Colman Federation**

### **Governors' Committee Terms of Reference The Appointments Committee**

#### **Membership:**

Colman Federation is committed to safeguarding and promoting the welfare of children and young people and expects all staff and volunteers to share this commitment. Consequently, the process to appoint staff will be conducted in line with the school's Recruitment and Selection Policy Statement attached to this document.

An Appointments Committee is formed by the Governing Board on each occasion of interview as required by the Recruitment and Selection Policy Statement.

The committee could consist of at least one governor, the Executive Headteacher, and a third person - either governor or the deputy Headteacher or other appropriate member of the management team as applicable. The Head or their representative, will always be part of the Appointments committee.

The number of governors required for the committee is dependent upon the grade of the appointment. The minimum requirement is as follows:

- for the appointment of non-teaching staff; one governor.
- for the appointment of teachers on the basic scale; one governor.
- for the appointment of teachers in middle management; two governors.
- for the appointment of senior management posts; three governors.
- in all cases, a "first reserve" governor is identified and fully briefed as substitute in the event of sickness.

In addition, for all appointments, one or more LA Officers shall have the right to attend.

On concluding the occasion of interview and appointment for which it was formed, the Appointments Committee will stand down.

#### **Quorum:**

The quorum shall be full Appointments Committee as determined for each occasion.

In the event of sickness the "first reserve" governor shall substitute for the absent member of the committee.

**Meetings:**

The committee shall meet as required.

**Terms of Reference:**

The Appointments Committee will appoint all staff according to advice and guidance outlined in the Recruitment and Selection Policy Statement. This will include:

- Planning and Advertising
- Applications, Scrutinising and Short Listing
- Interviewing
- Appointments and Induction

In carrying out these duties the Governing Board is mindful of its obligations under the equal opportunities legislation, and in particular the general duty placed by the Disability Discrimination Act 2005 and the Race Relations (Amendment) Act 2000. The latter general duty as set out in the Act says regard must be given

to eliminate unlawful discrimination, and

to promote equality of opportunity and good relations between persons of different racial groups.

# APPENDIX B

## APPROVED SIGNATORIES

### **Staff Approved to Authorise Orders**

Julie Sandford	Executive Headteacher	Over £500
Steve Chambers	Federation Head of Schools	Over £500
Katherine Morley	Deputy Headteacher	£500
Hannah Cracknell	Senior Leadership	£500
Michelle Leared	Federation Schools Business Manager	£500

### **Staff Approved to Authorise Payments**

Julie Sandford  
Steve Chambers  
Katherine Morley  
Hannah Cracknell  
Stewart Furlong

### **Staff Approved to Sign Cheques**

*Official Funds (Barclays Bank) - Two from three signatories to sign all cheques.*

Julie Sandford  
Steve Chambers  
Stewart Furlong  
Katherine Morley  
Hannah Cracknell

**Staff Approved to authorise BACS payments (Two authorisations for payments over £1000).**

Julie Sandford  
Steve Chambers  
Katherine Morley  
Hannah Cracknell

# APPENDIX C



# Retention of Financial Records

## ESTABLISHMENTS/DEPARTMENTS

(Where appropriate records detailed apply to both Official & Unofficial Funds)

Record Type	Detail of Record	Minimum Retention Period (years)
Paid Invoices	Paid by on-line direct input (schools' local bank accounts)	6 + 1
Cash Books	Full Books	6 + 1
Imprest Claims	Establishment/departmental copies	6 + 1
Copy of orders/internal requisitions		6 + 1
Delivery notes		6 + 1
Postage records		6 + 1
Cheque stubs	Cancelled & Spoiled Cheques	6 + 1
Daily Transaction Sheets	File Copies	6 + 1
Bank Statements		6 + 1
Petty Cash Records		N/A
Educational Visits	Account/supporting documentation, final statements	6 + 1
Contracts	Quotations, tenders	6 + 1
Systems control & data vet reports	For own systems	6 + 1
Records of Controlled Stationery		6 + 1
Payroll Master Records	Paid by on-line direct input	12 + 1
Personnel Records	As held by establishments and/or departments	Retain for one year after the end of the employment
Receipt Books	From date of last receipt in book	6 + 1

Bank paying-in books and slips		6 + 1
Copy debtor accounts		6 + 1
Till rolls		6 + 1
Cash register control readings		6 + 1
Income collection registers	e.g. meals	6 + 1
Letting registers	Including copy receipts	6 + 1
ESPO Order Books		6 + 1
Trivia Order Books		6 + 1
Inventories	Full books	6 + 1
Stock Records	Ledgers, bin cards, stock tables	6 + 1
Accounting code lists		6 + 1
Budgetary Control Reports		6 + 1
Commitment records		6 + 1
Dinner Registers		6 + 1
Accepted tender documents	From end of contract or extension	6 + 1 or 13 + 1 if sealed deed
Contract variations	Changes during the contract term	6 + 1 or 13 + 1 if sealed deed
Record of receipt and opening of tenders	From end of contract or extension	6 + 1
Record of terms and prices offered by all bidders	From end of contract or extension	6 + 1
Signed contracts plus key records e.g. surveys, site plans, bills of quantities	From end of contract or extension	6 + 1
Unsuccessful tenders	From end of contract or extension	2 + 1 NB: Unsuccessful tenders are the property of the tenderer. If he requires return of paperwork it may be necessary to do so. The challenge period for unsuccessful tenders is only three months long - however documents should be retained for 2 + 1)

Unofficial Funds/ Voluntary Funds	Audited accounts/statements, cashbook, and supporting documentation.	6 + 1
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# APPENDIX D

# Charging Policies

## Charging Policy

### Charges for The Colman Federation Activities

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

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

- Music tuition: individual tuition in playing a musical instrument, which is neither part of the syllabus for an approved public examination, nor part of the National Curriculum. Schools may charge for instrumental tuition given to groups of no more than four pupils. There will be reduction in fees for pupils in receipt of free school and a 100% reduction for any Looked After Child.
- Ingredients and materials: ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.
- Travel: the cost of travel when a pupil makes use of transport not provided by the authority or school, to travel direct from home to an activity approved of, but not provided by, the authority or school.
- Board and lodging: board and lodging will be charged in all cases where a school activity involves pupils in nights away from home.

### Activities outside The Colman Federation hours

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

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

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

Remission of charges - only parents who are in receipt of Income Support, Working Families' Credit, Disabled Person's Tax Credit or Income Based Job Seekers Allowance are eligible for remission of charges. Remission of charges only applies to board and lodgings charges, which are levied directly by the LEA 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 Executive Headteacher.

## **Refunds Policy**

Contributions to an activity will be refunded, except for any costs incurred by the school, if a child is absent due to illness.

If a trip has to be cancelled parental contributions will be refunded.

In exceptional circumstances and agreed by the Executive Headteacher.

If contributions to an activity exceed the total cost a refund will be given, if excess is over £5 per child.

Excess income less than £5 per child will be paid into official fund account.

Excess of expenditure will be funded by official fund.

# APPENDIX E

# LETTINGS POLICY

## **Contents**

1. Introduction
2. Norfolk's policy on hiring of The Colman Federation premises - scheme of shared use
3. Charging for shared use of The Colman Federation premises
4. Use of The Colman Federation premises by outside bodies during The Colman Federation hours
5. Application for hire of The Colman Federation premises & conditions of hire
6. Risk & Insurance
7. Conditions of hire of The Colman Federation premises
8. VAT and Lettings

## **Annexes**

- i. Application for Hire of The Colman Federation premises
- ii. Conditions of Hire



## 1. Introduction

The Governing Board recognises the role of the The Colman Federation within the community and welcomes the use of the The Colman Federation's premises for a variety of community and leisure purposes.

Use of the The Colman Federation premises by the Parent Teacher Association are not subject to charges.

A copy of the Terms and Conditions of hire will be sent with the application form to the Hirer when the initial enquiry is made.

## 2. Norfolk Policy on Hiring of School Premises - Scheme of Shared Use

2.1 Children's Services is wholly committed to the principle of the shared use of The Colman Federation, college and other educational premises to optimise the use of educational facilities.

2.2 Children's Services recognises that Governors and Executive Headteachers, will develop individual guidelines to anticipate and determine the practicalities of achieving the shared use of facilities but sets out the following as a framework for the development of a policy within which all The Colman Federations must work: -

(i) The Colman Federations, Adult Education, Integrated Youth Services, and Children's Services are complimentary elements of Norfolk County Council provision. Whilst the Colman Federation will clearly be regarded as the principle and major users of their own premises, the needs of Adult Education, Integrated Youth Services, and Children's Services must also be taken in to account when determining shared use.

(ii) In the terms of The Colman Federation Standards and Framework Act 1998, this policy framework applies to maintained The Colman Federation only. However, Children's Services wishes to recommend these principles also to governors of voluntary The Colman Federation.

(iii) Shared use of premises may only be undertaken when facilities are not directly required by students.

(iv) The Colman Federation should share with hirers the identification of the people responsible for the management and administration of The Colman Federation's shared policy.

(v) The Colman Federation should agree the arrangements to be made with regular users of the premises to determine a programme for each academic year.

(vi) The Colman Federation should seek written assurance from groups that they have the appropriate policies and DBS checks in place to safeguard children.

(vii) The Colman Federation should agree the arrangements for making casual bookings.

(viii) The Colman Federation should agree the method of informing hirers about the conditions of use.

(ix) The Colman Federation should advise hirers of the arrangement for keys, if you wish any group leaders to be key holders, you must ensure that the conditions in Section 5 are met. Failure to do this will invalidate your buildings insurance should any problems arise.

(x) The Colman Federation should advise hirers of the security arrangements which must be followed.

(xi) The Colman Federation should advise hirers of the arrangements if a The Colman Federation has to be temporarily closed.

(xii) The Colman Federation should advise hirers of how The Colman Federation will fulfill its health and safety responsibilities.

### **3. Charging For Shared Use of The Colman Federation Premises**

3.1 The Colman Federation can fix their own level of charge, and are advised to charge, as a minimum, enough to cover their overheads for Caretaker costs, Energy and Wear & Tear, for use of The Colman Federation premises outside of the normal The Colman Federation hours (deemed to be 8am - 6pm).

#### **Categories of Lettings**

##### **Activities incurring a hire charge**

- Community and Leisure (e.g. badminton, embroidery)
- Learning (e.g. swimming lessons)
- The Colman Federation holiday activities open to children in the community (e.g. cookery, swimming)

##### **Activities not incurring a hire charge**

- After- The Colman Federation clubs provided solely for CJS pupils
- Voluntary groups using the field occasionally, providing there is no cost incurred by The Colman Federation (e.g. Brownie sports event)
- After-The Colman Federation instrumental tuition delivered by a Music Service teacher

#### **Availability of Premises**

Designated areas within The Colman Federation are available for hire unless required by The Colman Federation at the time, generally the hall, food technology room and swimming pool.

#### **Caretaking staff**

The payment of caretaking staff carrying out duties connected with the use of The Colman Federation premises, after 6.00pm Monday to Friday, in school holidays or at weekends, are made in accordance with National agreements. Details of this scale of payments are available from your HR contact in the Children's Services HR Team.

3.2 Polling Stations - The Colman Federation may charge the returning officer any additional costs incurred by the use of their premises outside of normal The Colman Federation hours. Invoices should be sent to the returning offices of the appropriate council.

#### **3.3 Parish Council Use**

The Local Government Act 1972 (Part IV Section 134) allows a parish Council to use a suitable room in The Colman Federation premises maintained by the Local Authority free of charge at all reasonable times.

Rooms may be used at The Colman Federation for parish council meetings provided there is no interference with their use for educational purposes.

Any additional costs incurred by the governors for heating, lighting and caretakers overtime, and costs of repairs to any damage, will be charged to the Parish Council.

**3.4** The groups below should be charged for use of The Colman Federation premises outside of the normal The Colman Federation hours and be invoiced direct:

- Adult Education
- Children's Services
  - Early Years Support Network
  - Governor Support/Network
  - Finance / ICT
  - Advisory Service
  - Sensory Support
  - Music Service
  - Child minding Association
  - Early Years Childcare and Extended the Colman Federations

National Union of Teachers - invoices should be sent to the Children's Services HR Business Partner, 8th Floor at County Hall

#### **4. Use of The Colman Federation Premises by Outside Bodies During The Colman Federation Hours**

The Colman Federation hours are deemed to be 8.00 a.m. to 6.00 p.m.

There are a number of examples of The Colman Federations making part of their premises available to outside bodies during The Colman Federation day. Such arrangements apply to pre-The Colman Federation playgroups, community uses etc. The following summarises the principles, which should apply to use.

Any use of The Colman Federation premises by outside bodies during The Colman Federation day should be carefully managed so as not to inhibit the smooth running of the establishment. The fundamental purpose of any The Colman Federation is to ensure the proper education of its pupils.

Children's Services already provides funding for use of the premises during The Colman Federation day.

Where a The Colman Federation wishes to arrange a long-term use for part of its premises by a third party, then negotiation and the arrangement for a lease will be made through Children's Services - Transfer of Control Agreement.

Shared use that takes place during The Colman Federation day should only be charged for the additional costs incurred, which should be marginal, and any charge should only include specific additional costs that The Colman Federation can identify. If such costs are identified these should form the basis of discussion with the hirer about an appropriate charge.

## **5. Application for Hire of The Colman Federation Premises and Conditions of Hire**

The Colman Federations should ask every hirer to complete an "Application to hire The Colman Federation premises" form (see Annex 1) they should also be given a "Conditions of Hire" document (see Annex 2).

### **Application Procedures**

- Regular hirers should submit a new application form to the Admin. Officer, towards the end of each term, detailing dates and times for hire of premises during the following term. The hirer will be contacted if there are any queries, otherwise, the issue of an invoice is the confirmation of the booking. In the case of a regular booking, payment should be made as soon as possible, but by the end of term at the latest. Payment should be made in advance for one-off lettings.
- New hirers should telephone The Colman Federation office on 01603 508530 to make an initial enquiry about availability and to make an appointment to see the site manager to assess the suitability of rooms for their purpose.
- All applications will be considered on their merits, taking into consideration the suitability of the activity. Neither the Colman Federation buildings nor the swimming pool can be hired for parties. The Executive Headteacher reserves the right to refuse applications without giving a reason; have a representative present at any event; terminate any activity not properly conducted.

## **6. Risk & Insurance**

### **Insurance**

It has been an insurance condition for several years that:

"Any loss arising as a direct result of a premises being left unsecured by a person entrusted to secure those premises, other than an employee of Norfolk County Council acting on the Council's business, or governor of the Insured (The Colman Federation), or a professional security firm, will be uninsured."

This will cover such incidents as a theft from or vandalism inside the premises where the perpetrator did not have to break in because doors or windows had not been secured. It would also cover an incident where the hirer failed to set the intruder alarm, meaning that a break in would not be detected.

The Hirer is responsible for proper use of the facilities and must take reasonable precautions to ensure there is no damage to the building, furniture, fittings or The Colman Federation equipment.

The Hirer shall indemnify The Colman Federation when signing the application form against any claim for bodily injury or loss of damage to property, whether belonging to The Colman Federation or to any other person if the loss, damage or injury is either caused by the negligence of the user or by the negligence of any other person using the premises hired with the permission of the Hirer.

## **Risk Assessments**

If the Hirer has produced a risk assessment, then the hirer is responsible for undertaking the review and informing the The Colman Federation of any findings that may be relevant. The Colman Federation is not responsible for undertaking any risk assessment for the Hirer's activities.

### **Advice**

#### **Security of the Premises**

Access to the premises will be agreed at the time of booking.

Regular hirers will be able to sign for a key to access their specific area only. This key must be returned if/when the booking ceases. Hirers must lock up when leaving and the site manager will attend site to check doors and set the alarm.

For one-off lets, the site manager will open up at the beginning of the session and lock up at the end.

**Contact details of a caretaker on call to be provided by the Federation at acceptance of booking.**

The decision to hire on a "without caretaker" basis will be down to each individual The Colman Federation after assessing the potential risks they might be exposed to, and understanding the insurance condition above.

The Colman Federations who hire on a "without caretaker" basis need to make an assessment of whether the person they are giving the key to is sufficiently competent, reliable and trustworthy that the premises will always be secured after the hire, meaning there is effectively no additional risk.

Where possible, the hirer's access needs to be restricted to just the part of the premises that they will need to use. Other parts of The Colman Federation premises should remain secured and alarmed. An example could be sports changing rooms where the rooms have their own accessible external doors and so the rest of The Colman Federation can remain locked and protected.

Hirers must not be given intruder alarm codes or key fobs to set and unset alarm systems. It may be that The Colman Federation intruder alarm can be zoned so that most of The Colman Federation can remain alarmed while an unalarmed route through an area of low value contents is available for the hirer to access the relevant part of the building. In this instance, internal doors off the unalarmed route need to be locked although consideration must always be given for emergency evacuation routes.

Consideration also needs to be given to which room or part of the building is used to allow as much as possible of the building to remain alarmed and locked.

In the event that the only way that the hire can go ahead is if the hirer is given access to the intruder alarm system, then a decision should be made to not allow the hire.

Further advice from the Risk and Insurance section at County Hall on 01603 224375 or email [insurance@norfolk.gov.uk](mailto:insurance@norfolk.gov.uk).

## **7. Conditions of Hire of The Colman Federation Premises**

### **The conditions for hiring premises**

#### **7.1 Booking conditions:**

The federation may negotiate booking conditions direct with the hirer. For those schools that wish to follow them, Children's Services conditions are in Annex 2.

#### **7.2 Letting fees:**

Schools may negotiate their own rates with hirers.

#### **7.3 Health & Safety Conditions of Hiring Federation premises:**

##### **The Colman Federation Responsibilities:**

For the duration of the letting period schools will be responsible for ensuring the following provision:

(i) Adequate means of escape in an emergency.

(ii) Adequate equipment available for use should an emergency situation arise. This should include:

- fire extinguishers
- first aid kit
- access to telephone

(iii) Adequate heating, lighting and ventilation. This should include external lighting where required.

(iv) Safe equipment and premises. Individual arrangements should detail which equipment should be used and which not.

(v) Assistance available on call to deal with defects to school plant and equipment and ensure premises are secured.

(vi) Sufficient information given to hirers on operation of plant, equipment and emergency facilities. (This will include, for pool hire, copies of the normal and emergency procedures).

(vii) Arrangements are in place to ensure the security of the premises at the end of the letting period if appropriate.

In addition to the above provisions, schools must ensure that hirers will have adequate supervision in attendance during letting periods. For swimming sessions this will require evidence of valid life-saving qualifications being produced.

Schools will be required to carry out periodic monitoring of hire activities to ensure compliance with hire conditions.

##### **Hirer Responsibilities**

For the duration of the letting period the Hirer will be responsible for ensuring the following:

(i) Adequate supervision is available

(ii) Normal and emergency procedures are followed

(iii) The hirer will ensure that all relevant recruitment and vetting checks including DBS checks have been undertaken on staff who work with children

- (iv) No school equipment, other than that specified at the time of letting, is used. The Colman Federation furniture shall not be moved by the hirer except by arrangement with the Caretaker or Custodian
- (v) Familiarity with emergency equipment, such as fire extinguishers, alarms, telephone, first-aid facilities
- (vi) An emergency evacuation procedure is established. This will detail who will be responsible for taking control, calling emergency services and where to assemble. Consideration should be given to the needs of any disabled participants
- (vii) Fire, the Hirer should call the Emergency Services if The Colman Federation staff, are not on the premises. All users must evacuate the building via the nearest fire exit and meet on the school field. Users must not re-enter the building until the Fire Service has given the 'all clear'. Any such incident must be reported as in Point 10 above.

(viii) Facilities and equipment are used in a responsible manner which does not compromise the safety of the users or the premises and equipment. This includes ensuring that:

- Alcohol is not consumed.
- Emergency exits, fire extinguishers, alarm points are not obstructed.
- Adequate walkways are available to allow free and easy access and egress.
- No gas cylinders or canisters are used inside the premises
- Combustible materials are not placed adjacent to heat sources.
- Equipment is used for the purpose for which it was designed.
- Flammable and/or hazardous substances are not to be used.
- Nails, tacks, screws etc, shall not be driven into or adhesives fixed to walls, floors, ceilings, furniture or fittings and no decorations of any kind shall be put up
- Footwear likely to damage floors is not to be worn
- Litter and property belonging to the hirer or his servants or agents is to be removed by the hirer at the end of the period of hire. Any costs incurred in removing these items will be paid by the hirer
- Alterations to lighting or heating systems is forbidden
- Parking must be in designated areas, leaving access for emergency vehicles

(ix) Arrangements have been made to ensure the premises are secured at the end of the letting period if appropriate

(x) Incident or near miss, in the event of an incident or near miss, the Hirer must report this as soon as possible to the school office and ensure that a Report Form is completed. The Executive Headteacher and County Council if necessary will carry out an investigation.

## **Swimming Pools**

### **Hire of Swimming Pool**

In addition to the Conditions of Use in point 8, there are special rules applying to the hire of the swimming pool.

- The hirer must ensure that the normal and emergency operating procedures have been read and understood.
- For social swimming activities, which are not structured lessons, a Pool Lifeguard qualification (NPLQ) must be held by the person in charge on poolside.
- Attention is drawn to the need for Life guarding supervision as detailed in the pool's operating procedures. For structured swimming lessons, the teacher or coach must hold the National Rescue Award for Swimming Teachers and Coaches (NRASTC). This is a suitable lifesaving qualification.
- For all swimming, the group must have sufficient Public Liability insurance
- In the event of the use of a pool for other than swimming purposes ie. Canoeing or sub-aqua then the supervision should be in accordance with the requirement of the national governing body for that activity.

### **Copyright:**

The hirer or his servants or agents shall not infringe any copyright or performing rights and undertakes to indemnify the County Council against the costs for infringement. Where the hire involves the use of sound recordings or music is played, groups might not be covered by the licenses purchased for The Colman Federation premises. Primarily groups that are linked to the school and consist of teachers, students, PTA members etc., will be covered. For other groups clarification should be sought from the relevant licensing authority prior to the premises being hired and the relevant licence purchased, if required.

The Colman Federation / Lettings Officer will require from the hirer sight of the relevant licence(s) at the time of booking the premises. A licence may also be required for the performance of a dramatic or musical work. (Hirers should be warned that the use of 'home produced' tapes is illegal).

### **Alcohol:**

Alcohol shall not be consumed on the school premises except with the permission of the The Colman Federation Governors and will be subject to the conditions made at the time of the booking, and to the obtaining of such Justice's Licence as may be necessary.

### **Charges for sporting use:**

The hirer is reminded that the charges for sporting use relate to facilities available and at the standards provided for pupils. If a hirer should require facilities of a higher standard then the hirer will be responsible for additional costs incurred by the school in meeting with special demands.

### **Disabled persons**

On those occasions when disabled persons are present on the premises such special arrangements as may be necessary in the circumstances shall be made so as to enable all persons to leave the premises in the event of fire.



### **Use of premises for over night accommodation**

Premises used for overnight accommodation by Guides, Brownie groups, Boy Scouts and similar organisations, should have been previously inspected by the Fire Service to comment on the suitability of the premises for its proposed use. In addition to the above guidance, guidelines and recommendations for fire safety in premises used for temporary sleeping accommodation are set out below:

- (i) A responsible adult who is familiar with fire evacuation procedures and escape routes from the building should supervise the children's sleeping area.
- (ii) Adequate means of escape should be provided from the area used for sleeping accommodation - preferably only ground floor accommodation should be used.
- (iii) If there is no provision for emergency lighting within the sleeping area and associated escape routes, sufficient hand lamps should be provided.
- (iv) Access to the use of an exchange telephone should be maintained for emergency purposes to avoid any undue delays.
- (v) The Fire Brigade should be notified regarding temporary use of premises as an additional precautionary measure.

### **Damage to Property**

The hirer undertakes to make good any damage to the property of the County Council caused by neglect or default of the hirer or organisation or their servants or agents (see Note concerning insurance below). In the case of damage to sports fields, e.g. by heavy vehicles, the County Grounds Maintenance Manager would be responsible for the necessary repairs and for raising the appropriate account.

### **Liability of Hirer**

The County Council shall not be liable for any injury (including injury resulting in death) or damage to or loss of property, which shall or may occur to, or be sustained by the hirer, their assistants, servants or agents, or others entering on the property in the exercise or purported exercise of the hiring (with the exception of injury or damage as may occur by reason of the neglect of the County Council or its servants or agents acting within the scope of their authority).

The hirer will indemnify and keep indemnified the County Council, its servants from and against all claims and liabilities in respect of such injury or damage and all action, proceedings, costs, damages and expenses in regard thereto and also from and against all other liability, claims, demands, proceedings, costs, damages and expenses in respect of injury to persons whomever (including injury resulting in death) and damage to and loss of property (whatsoever which may arise from, or in consequence of, the exercise or purported exercise of the hiring. (See Note below concerning insurance).

### **NOTE**

In the particular instance of damage to the County Council's property being caused by fire, the County Councils fire insurers will deal with the case and may have a legal right of recovery from the hirer. In view of the potential liabilities in respect to damage to County Council property, however caused, and any other liabilities, hirers are advised to arrange liability insurance.

## **7.4 Cancellations**

### **By the Hirer**

Cancellations should be made in writing or by email at least 14 days before the event. Cancellations made between 1 and 14 days before the event will be liable for a 50% charge and cancellations less than 24 hours before the proposed letting, the Hirer will still be liable for the standard charges.

Providing sufficient notice has been given, a credit will be allowed against the next term's invoice, or a cheque refund will be issued if the booking is not continuing. The Executive Headteacher reserves the right to waive cancellation charges.

### **By The Colman Federation**

If the school needs to cancel a booking, as much notice as possible will be given. Where possible, another session will be offered, otherwise a credit will be given against a future booking, or a BACS refund will be made.

## **7.5 Use of the kitchen, servery and exclusive-use dining areas**

Children's Services encourages the use of all kitchens, serveries and exclusive use dining rooms, but emphasises the need for close co-operation between the school and NCS staff (the catering contractors) to ensure the satisfactory provision of the catering service.

Use of, and access to, kitchen, servery and exclusive use dining areas will be at the discretion of the Governing Board, in consultation with the Executive Headteacher, subject to:

### **Restricted areas**

Certain areas specified in the catering contract will be off limits except to the Executive Headteacher when accompanied by a member of the contract catering staff. Such areas would normally include food and cleaning materials stores, refrigerators and freezers. These areas will normally be kept locked with the keys held by the contract caterer. The Executive Headteacher, Federation Schools Business Manager and Site Manager will hold a duplicate set of all keys, in case of emergencies.

### **Access during service times**

During the service times laid down in the contract, access to all areas should normally only be allowed when: -

- There is a justifiable need.
- The catering contractor is informed.
- Access does not interfere with the contractor's service.
- Access must be allowed in case of an emergency.

Users must ensure that all conditions specified in the contract are met and that areas are left in the same condition they were found. The Colman

Federation may incur a charge if the contractor has to clean up after use by other persons.

The Governing Board, in consultation with the Executive Headteacher may authorise and charge for lettings subject to: -

(i) Informing the contractor prior to the let

(ii) Not allowing access to areas specified as restricted in the contract

(iii) Not allowing access during the service times laid down in the contract

(iv) Persons intending to use the cooking and washing facilities having been given prior instructions by the contractor in their safe and efficient operation. The Executive Headteacher may, on his/her responsibility, allow use without instruction if hirers are qualified to use facilities in accordance with Health and Safety legislation

(v) The attendance of a contractor's representative at the beginning and end of any let over 24 hours. The charge for the let should reflect the additional cost of this to the school

The charge made for the hire will be at the discretion of the Governing Body, in consultation with the Executive Headteacher.

The Executive Headteacher should inform the hirer that they would be charged for any additional costs caused by the let, e.g. damage, breakages or cleaning.

For further information contact NCS at County Hall on direct dial 01603 222035

## **8. VAT and Lettings**

**8.1** The following chart illustrates the procedure for determining whether VAT should be charged on a letting. No VAT is charged for lettings within Norfolk County Council, this is outside the scope, VAT category (T). Letting to outside bodies when there is no VAT, because the income is exempt VAT category (E). The margin numbers refer to the notes that follow (Note 5 is at the end of section 7.2).

### **Notes**

Sporting purposes includes all types of physical recreation. For example, letting a Hall for a dance counts as a sporting purpose.

A let is only exempt from VAT if the primary purpose is occupation of the premises (or land) rather than the use of facilities it may offer. If the facilities are incidental, e.g. use of a blackboard in a classroom, the let will be exempt. However, if using the facilities is the primary purpose, VAT is chargeable. Thus VAT should be charged where a room is equipped with computers is used for a word processing class. VAT is chargeable on the use of kitchen facilities where this is the primary purpose of the let.

Where services are incidental to the let no VAT should be charged. Thus VAT should not be charged on the cost of cleaning a room after a let. If services additional to the right to occupy the premises are provided, VAT must be charged on these services. Examples of such services would be a lecture given by The Colman Federation staff, supplying a buffet or providing a car park attendant.

### **Is the let for sporting purposes?**

**Yes - See chart pm "When to charge VAT for sporting facilities" (section 7.2)**

**No - Is the main purpose of the let the use of the equipment?**

**Yes - Charge VAT on the whole value of the let**

**No - Are services supplied in addition to the basic let, but not as an integral part of the basic let?**

**Yes - Charge VAT on the value of the additional service**

**No - Do not charge VAT. Exempt Income - VAT Category E**

### **Admission Charges**

Where the Colman Federation charges admission to an event e.g. a school play, these charges are subject to VAT. Thus if The Colman Federation wanted to retain £2 per person they should charge £2.40 (the 40p being the VAT at 20%). This charging by The Colman Federation should be distinguished from charging by other organisers for events held at the school. (See section 4.5 on "When to charge VAT for sporting facilities"). The Colman Federation can avoid charging VAT by having the event organised by a Parent's Association. Thus The Colman Federation lets the premises to the PTA. This let is exempt from VAT as the PTA is charging admission to the public. The PTA will only have to charge VAT on its admission charges if its total income from trading activities exceeds £64,000 (in 2007) per year. Trading activities include all income received for the provision of goods or services by the PTA, e.g. admission to events or funds from jumble sales etc. They do not include donations. VAT incurred by the PTA on other costs associated with the event may not be recovered when it is registered for VAT.

For further information on VAT contact the Tax Manager, Corporate Finance, County Hall, direct dial 01603 222832 / 223177

## **8.2 VAT and sports facilities**

The following chart illustrates the procedure for determining whether VAT should be charged on a letting of sports facilities. The margin numbers refer to the notes, which follow.

#### **Notes**

A let of sporting facilities for non-sporting purposes is exempt from VAT. Examples would be the let of a playing field for a fete or a gymnasium for a political meeting. Similarly, the let of sporting facilities for a sport, which those facilities were not designed, is exempt. Thus, the let of a sports hall for a dance would be exempt. However, if disco lights, mirrors etc. were put into the hall, VAT should be charged, as these facilities are designed for a dance.

A general-purpose hall contains no sports facilities or equipment beyond floor markings. Thus the hire of a school hall for badminton would be exempt if no equipment were provided. If nets were provided the whole let would be subject to VAT.

In order to be exempt the let must give continuous and exclusive use to the hirer for more than 24 hours. Thus letting a sports hall every evening for a week would not qualify, as the let is not continuous. Letting sports hall jointly to two clubs would not qualify as the let is not exclusive - both clubs should be charged VAT.

**Is the let part of a long series?**

**Yes - Do not charge VAT. Exempt Income - VAT Category E**

**No - Is the let of a general purpose hall?**

**Yes - Do not charge VAT. Exempt Income - VAT Category E**

**No - Is the let for more than 24 consecutive hours?**

**Yes - Do not charge VAT. Exempt Income - VAT Category E**

**No - Is the let for non-sporting purposes?**

**Yes - Do not charge VAT. Exempt Income - VAT Category E**

**No - Charge VAT at standard rate**

In order to qualify as exempt the following conditions must be met: -

The series must be 10 or more periods. There is no restriction on the length of the periods

Each period must be for playing the same sport and in the same place. A different pitch on the same playing field is acceptable

The interval between each period must not be less than one day or no more than two weeks

There must be evidence in writing of the series of lets. This must include a requirement to pay for the whole series, whether or not the facility is actually used every period. An exchange of letters or an invoice issued in advance of lets would be acceptable as evidence. A refund would not breach this condition if the facility were not available due to an unforeseen circumstance, e.g. a flooded football pitch

The let must be to a school, club or association

As with a let over 24 hours, the let must be exclusive

**Provision of services** - If services are incidental, e.g. floodlights, showers or changing rooms, they are treated as part of the whole let. Thus if the let is subject to VAT so are the services. If the let is exempt so are the services. If separate services are supplied, VAT must be charged on these as described in Note 4 of section 8.1 "When to charge VAT on lettings".

For further information on VAT contact the Tax Manager, Corporate Finance, County Hall, direct dial 01603 222832 / 223177

## Annexe 1

### Application Form:

#### Colman Junior School



Colman Junior  
School Booking.doc

#### Colman Infant School



Colman Infant  
School Booking For

## Annexe 2

### CONDITIONS OF HIRING COLMAN FEDERATION PREMISES

#### BOOKING CONDITIONS

All letting fees shall be paid in advance by the Hirer. Specific bookings may be made for single lettings or repetitive lettings during periods of up to 28 days, defined as one month. In the case of repetitive lettings, the charge for each specific month must be paid in advance to cover the specific booking. A provisional booking may be cancelled by the hirer at any time, but a specific booking cannot be cancelled unless 14 days prior notice has been given by the hirer, where this period of notice has been given the fee relating to the cancelled booking may be refunded by the federation. Where the federation is obliged to cancel a specific booking for any reason other than the hirer's instigation the fee relating to the booking will be refunded.

#### CHARGES

##### September 2021 - August 2022

Charges for hire of school facilities, per hour:

##### Colman Federation - Infant and Junior Schools

Hall	£18.00
Dining Room	£15.00
Class Room	£15.00

##### Colman Federation - Junior School

Swimming Pool (Heated learner)	£42.00
Swimming Pool (with Instructor)	£55.00

Additional fixed charge per letting for caretaking (unless during the Site Manager's normal working hours):

Caretaker Charge	£11.50	(one off charge per session)
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## USE OF PREMISES

### Federation Responsibilities

- For the duration of the letting period the Federation will be responsible for ensuring the following provision:
- Adequate means of escape in an emergency adequate equipment available for the use should an emergency situation arise. This should include: Fire extinguishers, first-aid kit, access to telephone
- Adequate heating, lighting and ventilation. This should included external lighting where required.
- Safe Equipment and premises.
- Individual arrangements should detail which equipment should be used and which not.
- Assistants available on call to deal with defects to federation plant or equipment to ensure premises are secured. Sufficient information given to hirers on operation of plant, equipment and emergency facilities. (This will include, for pool hire, copies of normal and emergency procedures)
- Arrangements are in place to ensure the security of the premises at the end of the letting period if appropriate.

In addition to the above provisions, the federation must ensure that hirers will have adequate supervision in attendance during letting periods. For swimming sessions this will require evidence of valid life-saving qualifications being produced.

The federation will be required to carry out periodic monitoring of hire activities to ensure compliance with hire conditions.

### Hirer responsibilities

- For the duration of the letting period the hirer will be responsible for ensuring the following:
- Adequate supervision is available. Normal and emergency procedures are followed
- No federation equipment, other than that specified at the time of letting is used. Federation furniture shall not be moved by the hirer except by arrangement with the Caretaker or person holding custodianship for the time being e.g. a relief Caretaker.
- The hirer will ensure that all relevant recruitment and vetting checks including DBS Checks have been undertaken on staff who work with children and young people
- Familiarity with emergency equipment, such as fire extinguishers, alarms, telephone, first-aid facilities. An emergency evacuation procedure is established. This will detail who will be responsible for taking control, calling emergency services and where to assemble. Consideration should be given to the needs of any disabled participants.

- Facilities and equipment are used in a responsible manner, which does not compromise the safety of the users or the premises and equipment. This includes ensuring that; *alcohol is not consumed*.
- Emergency exits, fire extinguishers, alarm points are not obstructed. Adequate walkways are available to allow free and easy access and egress. No gas cylinders or canisters are used inside the premises. Combustible materials are not placed adjacent to heat sources.
- Equipment is used for the purpose for which it was designed.
- Any equipment or furniture moved by prior arrangement is to be replaced at the end of the period of hire.
- Flammable and/or hazardous substances are not to be used.
- Arrangements have been made to ensure the premises are secured at the end of the letting period if appropriate.
- Nails, tacks, screws etc., shall not be driven into, or adhesives fixed to walls, floors, ceilings, furniture or fittings and no decoration of any kind shall be put up.
- Footwear likely to damage the floors is not to be worn.
- Litter and property belonging to the hirer or his servants or agents, is to be removed by the hirer at the end of the period of hire. Any costs incurred in removing these items will be paid by the hirer.
- Alterations to lighting or heating systems are forbidden.
- To park in designated areas, leaving access for emergency vehicles

## **COPYRIGHT**

The hirer or his servants or agents shall not infringe any copyright, or performing rights and undertakes to indemnify the County Council against the costs for infringement. Where the hire involves the use of sound recordings or music is played, groups might not be covered by the licenses purchased for the school premises. Primarily groups that are linked to the federation and consist of teachers, students, PTA members etc., will be covered. For other groups clarification should be sought from the relevant licensing authority prior to the premises being hired and the relevant licence purchased, if required. The Federation/ Lettings Officer will require from the hirer sight of the relevant licence(s) at the time of booking the premises. A licence may also be required for the performance of a dramatic or musical work. (Hirers should be warned that the use of 'home produced' tapes is illegal).

## **CHARGES FOR SPORTING USE**

The hirer is reminded that the charges for sporting use relate to facilities available and at the standards provided for pupils. If a hirer should require facilities of a higher standard then the hirer will be responsible for the additional costs incurred by the federation in meeting the special demands.

## **ALCOHOL**

Alcohol shall not be consumed on the school premises except with the permission of the Federation Governors and will be subject to the conditions made at the time of booking, and to the obtaining of such Justice's Licence as may be necessary

#### DISABLED PERSONS

On those occasions when disabled persons are present on the premises such special arrangements as may be necessary in the circumstances shall be made so as to enable all persons to leave the premises in the event of fire.

#### LIABILITY OF HIRER

The County Council shall not be liable for any injury or damage to or loss of property, which shall or may occur to the hirer, his assistants, servants or agents, or others entering on the property in the exercise or purported exercise of the hiring, with the exception of injury or damage as may occur by reason of the negligence of the County Council, its servants or agents acting within the scope of their authority. The hirer will therefore need to ensure adequate insurance is purchased to indemnify the negligent actions of the group, its servants, assistants and agents resulting in a claim for injury and property damage\*to members of the group, the County Council or others entering the property. \*Under the terms of the hire agreement with the County Council an insurance policy has been effected on the hirer's behalf by the County Council. This policy indemnifies the hirer against the costs arising from the claims for damage to County Council Property, which have resulted from the actions of negligence of the hirer. The cost of this insurance is included within the hire charges and the hirer will be responsible for the policy excess applicable.

Please note that this is a **NO SMOKING SITE** and **no dogs are permitted either**.

# APPENDIX F

## 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. Balances on school meal accounts should be in credit and not incur any debts. If any are incurred, admin staff will contact the parent/carer to advise them of this. Information on school meals debts is recorded in ParentPay. Where a service is being provided i.e. music instrument lessons, if payment is not made by the following term then this service will cease.
  - 2 weeks from date of invoice - 1<sup>st</sup> reminder
  - 4 weeks from date of invoice - 2<sup>nd</sup> reminder
  - 6 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.

3. After 14 days, where a debt is still outstanding, legal action will be considered and the debtor will be informed of this in writing. The debt may be referred to the County Legal Services, where appropriate.
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 Executive Headteacher and reported to the next meeting and recorded in the minutes of the governing board.
  - those exceeding £100 and up to the value of £500 to be referred to the governing board for approval of writing off a 'bad debt'. consideration by the finance committee
  - those exceeding £500 to be referred to the Head of Children's Services (Finance & ICT) (as per the Norfolk Scheme for Financing Schools)
6. The VAT element of any debt must not be written off as this contravenes HM Revenue & Customs statutory requirements.

# APPENDIX G

# Redundant Equipment Policy

## REDUNDANT EQUIPMENT POLICY

1. The governing board 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 Executive Headteacher.
3. The prior approval of the governing board will be required where:
  - The estimated disposal value is above £100.
  - The sale is not to be by public auction or competitive tendering
4. Where the estimated disposal value is above £500, these must be referred to the Head of Children's Services (Finance & ICT), (as per the Norfolk Scheme for Financing Schools).
5. A list of equipment disposed of will be presented to the governing body at its' next meeting. This list will show, so far as may be known, the item, department, date of manufacture or purchase, values when new and when made redundant (estimated where necessary) and disposal value.
6. The schools' inventory will be amended to show disposals and such entries will be endorsed by the Executive 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 H



## Fraud Policy

**FRAUD POLICY**

**See Policy**