Upton-by-Chester High School

Finance Manual

Policy Link	
SLT	Laura Rowlands
Governor	David Rowlands

To	Date
Committee: Finance and Buildings	30th September 2026
Full Governing Body	
Next Review	30th September 2027
Statutory	Yes

Website	Yes/No
School (Public)	Yes
Staff Area (Internal)	Yes

'Learning to shape the future'

FOREWORD

The Finance Manual is reviewed and updated on a regular basis to ensure its contents are as up-to-date and accurate as possible and adheres to the latest financial standard for schools (the Schools Financial Value Standard (SFVS)).

Whilst paper copies of the Finance Manual are available through the Finance Office, it is accessible to all interested parties via the school's website (Governors > Finance > Finance Manual). Also, staff can access it via the Finance webpage on our school's Intranet (https://sites.google.com/uptonhigh.co.uk/uhs-finance/home).

It is the responsibility of all relevant members of staff and governors to familiarise themselves with the school's financial rules and procedures, as outlined within the latest version of the Finance Manual, and to strictly adhere to them. Any queries or clarification required should be sought from either Laura Rowlands (Strategic Business Leader) or Martin Boothman (Operational Finance Manager).

In the absence of any queries from individuals, it will be assumed that all staff and governors are familiar with the rules and procedures and will follow them to the letter. Where this is not possible then the individual has a duty to report any deviance, and the reasons for it, to the school's Strategic Business Leader or Headteacher for their consideration / action. Failure to comply with the rules and processes outlined within the Finance Manual could result in disciplinary action being taken and any serious breach(es) could result in dismissal.

Upton-By-Chester High School

FINANCE MANUAL

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CHAPTER 1 – GOVERNANCE (ORGANISATION RESPONSIBILITY & ACCOUNTABILITY)

1.1 Role of Governing Body

1.1.1 The Governing Body of Upton-By-Chester High School, supported by information and advice provided by the Headteacher, determines the strategic direction of the school. The school's Governors have collective responsibility for financial decisions that are made in the context of how the school is run and are answerable to parents and the wider community.

1.1.2 Whilst responsibility for the implementation of financial decisions remains with the school's Headteacher, the strategic direction is provided by the Governors.

1.1.3 The Statutory responsibilities of the Governing Body are defined within Section 21 of the Education Act 2002 (copy available in Governor Induction Pack).

1.1.4 The key financial responsibilities of the school's Governing Body include: -

- Setting financial priorities through the School Improvement Plan (SIP), the medium-term financial plan and the annual budget.
- Deciding on how the school's delegated budget should be spent, in accordance with the SIP and the statutory curriculum requirements laid down by the Government.
- Approving and monitoring the annual budget.
- Ensuring the budget is managed effectively.
- Ensuring the school meets all its statutory obligations and, through the Headteacher, complies with the Local Authority's regulations / standing orders.
- Determining virement and expenditure thresholds.
- Evaluating the effectiveness of spending decisions.

1.1.5 More specific responsibilities of the school's Governing Body include: -

- Ensuring that there is a Finance Manual containing information and a description of financial systems and procedures for all staff with financial management responsibility.
- Establishing formal procedures and a timetable for budget planning.
- Ensuring that only a balanced sound budget is approved.
- Ensuring that financial records are maintained that can provide auditors and inspectors with explanations they consider necessary.
- Responding promptly to recommendations made by auditors or inspectors.
- Monitoring the budget and implement virements when appropriate.

- Ensuring that the school obtains best value for money when purchasing goods and services.
- Establishing a charging policy for the supply of goods and services.
- Establishing and maintaining registers of pecuniary interests of governors and staff who influence financial decisions. This should be open to examination by Governors, staff, parents and the Local Authority.
- Ensuring that financial duties of staff are clearly described to avoid potential conflicts.
- Ensuring, in conjunction with the Headteacher that: -
    - Salary payments are only made to school employees
    - Salary payments are made in accordance with appropriate conditions of employment
    - Salary payments are only made for services provided to the school
    - Appropriate statutory deductions are made (i.e., Tax and NI)
    - Payroll changes are accurately recorded and promptly processed.
- Deciding, after careful consideration, whether or not to insure risks not covered by the Local Authority.
- Authorising the disposal or write-off of stock.

1.1.6 The Governing Body has established a range of committees and afforded appropriate limits of delegated powers to them and to the Headteacher to assist it in the effective discharge of its responsibilities. In addition to the Finance & Buildings Committee, the Governing Body has established the following committees: -

- Personnel Committee
- Pastoral Committee
- Curriculum Committee
- Student Disciplinary Committee
- Staff Dismissal Committee
- Dismissal Appeal Committee
- School Organisation Committee
- Annual Review of Headteacher's Objectives

1.2 Frequency & Scheduling of Governor Meetings

1.2.1 The Full Governing Body meets 4 times per year, whilst the Finance & Buildings Committee meets half-termly. Termly meetings are held of the Curriculum, Pastoral and Personnel committees. All other committees meet as and when required.

1.3 General Committee Arrangements

1.3.1 **Membership** – All committees shall consist of no fewer than three Governors plus the Headteacher or member of staff nominated by the Headteacher. Also, they may have as many co-opted non-voting

members as the Governing Body shall appoint. Each committee may make recommendations for these appointments.

1.3.2 **Quorum** – The quorum of all Committees will be three Governors (who are not employed by the school), except for staff appeals where the quorum is five and the Full Governing Body where 50% or more of members would need to be in attendance (rounded up to the nearest whole number).

1.3.3 **Terms of Reference** – All Governor committees will have formal Terms of Reference.

1.3.4 **Minuting** – All Governor meetings will be minuted to provide a vital record of matters discussed and decisions taken. Fundamental requirements of the minutes will be that they are accurate, promptly prepared and orientated towards the action that is required.

1.3.5 **Reporting** – The business of all Committees will be reported at the following full Governing Body meeting.

1.3.6 **Review** – The functions and membership of all committees will be reviewed annually at the first meeting of the Autumn Term.

1.4 Terms of Reference of the Governors' Finance & Buildings Committee

The scope of the committee

To provide guidance and assistance to the headteacher and governing board in all matters relating to budgeting and finance and buildings.

Delegated Authority

The Governing Body delegates authority to the committee as follows:

- To review regularly the details of the financial procedures and the internal control framework agreed by the governing board.
- To prepare and review financial policy statements, including consideration of long-term planning and resourcing.
- To monitor appropriate sections of the School Improvement Plan (SIP).
- To monitor the impact of spending decisions upon educational achievement in the school.
- To recommend for approval by the governing board the level of delegation to the headteacher for the day-to-day financial management of the school.
- To review and update annually School Financial Value Standard ensuring the any action points are completed.

- To ensure the audit of unofficial school funds.
- To attend or commission appropriate governor training.
- Identify problems relating to school buildings and premises, both internally and externally, and recommend action to the governing body where appropriate
- Establish and review the Health & Safety policy
- Work within the framework of all appropriate legislation and policies (internal, professional, governmental etc)
- Monitor quality, progress and performance of contracted work
- To make decisions on the use of the school building outside of the school day.
- To receive, review and approve quotations for purchases with a value of between £50,000 and £100,000, as per the school's Scheme of Financial Delegation (Chapter 1 – Appendix 5).
- The committee will review and ratify any appropriate new policies that fall within the remit of the committee. These include: -

    - The ICT Acceptable Use Policy.
    - The Data Protection Policy.
    - The Health and Safety Policy.
    - The First Aid Policy.
    - The Charging and remission Policy.
    - The Governors Allowance Policy.
    - The Freedom of Information Policy.
    - The Bursary Fund Policy.
    - The Records management Policy.
    - The CCTV Policy.
    - The 16 to 19 Bursary Award Policy.
    - The Learner Privacy Notice.
    - The Staff Privacy Notice.

Recommendations

The committee will make recommendations to the Governing Body on:

- The overall strategy for the development and maintenance of the school building and associated resources.
- The annual school budget and medium-term budget planning.
- Major items of expenditure over £100,000.
- The School Finance Manual.
- The annual Schools Financial Value Standard (SFVS) return to CW&C.

Membership

To consist of not less than three governors.

Chair

The Chair must not be employed by the school.

Quorum

For committee meetings, the quorum is a minimum of three governors, one of whom must not be an employee of the school.

Meetings

At least once per half term and more frequently if deemed necessary by the committee. Extraordinary meetings of the committee can be called, through the Chair, as and when required.

In the absence of the chair, the committee shall choose an acting chair for that meeting from among their number.

The draft minutes of the meeting will be presented to the full governing body.

Any decisions taken must be determined by a majority of votes of committee members present and voting. No vote can be taken unless the meeting is quorate.

General

- To liaise and consult with other committees where necessary.
- To consider safeguarding and equality implications when undertaking all committee functions.

Annual Review/Approval

Approved by the Full Governing Body on 16/09/2026.

1.5 Chairman's Action

1.5.1 The Chair of Governors, or if unavailable, the Vice Chair has the power to discharge any of the Governing Body's functions in circumstances where any delay would be seriously detrimental to the school.

1.6 Role of the Headteacher

1.6.1 The Headteacher's role is to provide vision, leadership and direction for the school and ensure that it is managed and organised to meet its aims and targets, which are established by the Governing Body. The Headteacher has delegated responsibility for the following functions in relation to the finances of the school: -

- Leading and managing the creation of the SIP, underpinned by widespread stakeholder consultation and sound resource planning, which identifies challenging but achievable targets for ensuring that learners achieve high standards and make progress, increasing teacher effectiveness and securing school improvement.
- Ensuring that the relevant Local Authority regulations/standing orders or DfE requirements are implemented.
- Establishing sound internal financial controls.
- Ensuring the effective implementation of current financial systems and procedures described herein (even in the absence of key staff).
- Checking that the funds delegated by the Local Authority are correct.
- Compiling a draft budget for consideration by the Governors' Finance & Buildings Committee and for formal approval by the Governing Body.
- Consider and respond promptly to recommendations within the school's audit/inspection reports, and to advise Governors of results and remedial action to be implemented.
- Ensure the maintenance of an accurate and current asset register of all attractive and portable items.
- Ensure the adequacy of the school's insurance arrangements as part of the annual financial review.
- Implement school pay policy and appointment procedures.
- Plan for effective monitoring, evaluating and reviewing of the SIP to secure progress and school improvement.
- Think creatively and imaginatively to anticipate and solve problems and identify opportunities.
- Ensure that resourcing and staffing are dedicated to securing the highest standards of achievement for all learners.
- Set appropriate priorities for expenditure, allocate funds and ensure effective administrative control.
- Manage and organise accommodation efficiently and effectively to ensure it meets needs of the curriculum and health & safety regulations.
- Manage, monitor and review the range, quality, quantity and usage of all available resources in order to improve learners' achievements, ensure efficiency and secure value for money.

1.7 Roles of the Strategic Business Leader, The Operational Finance Manager & The Finance Administrators

1.7.1 The principal duties of the Strategic Business Leader, The Operational Finance Manager and the Finance Administrators are shown in Appendices 1, 2, and 3 to this Chapter respectively.

1.8 Role of Clerk to the Governing Body

1.8.1 The role of the Clerk to the Governing Body is outlined within Appendix 4.

1.9 Scheme of Financial Delegation

1.9.1 The principal limits of delegated financial authority applicable at Upton-By-Chester High School, as approved by the Governing Body, are set out within Appendix 5.

1.10 Business Ethics

1.10.1 It is important that the Governors and staff of Upton-By-Chester High School not only act impartially, but are also seen to act impartially. The Nolan Report in 1996 on standards in public life identified seven principles which should be applied. These are: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

Pecuniary Interests

1.10.2 One way of demonstrating that the school is applying these principles is through the annual formal declaration of pecuniary interests, which every Governor and member of staff has a legal duty to make under Section 117 of the Local Government Act 1972.

1.10.3 A pecuniary interest is any form of remuneration such as salaries, wages, fees, commission, agency fees and interest.

1.10.4 Individuals are required to declare any interest that they, or any of their close family, may have with any local firms from which the school may wish to buy goods or services. Declaring such interests does not prevent the school from dealing with these firms, but provides a level of protection to Governors and staff against any imputation that they have secretly misused their position to gain personal advantage.

1.10.5 Individuals are required to complete a declaration (via Google Form), regardless of whether they have the authority to purchase or not and must submit a "nil" return if they have no interests to declare. Staff will be asked to make an annual declaration every September. Any in-year declarations should be made by completing the "Staff Declaration of Interest" Google Form, which is located within the Finance webpage on the School Intranet.

1.10.6 The Operational Finance Manager is responsible for maintaining the staff Pecuniary Interest Register and for co-ordinating its annual update. The Register is open for inspection by contacting either the Operational Finance Manager or the Strategic Business Leader.

1.10.7 The Clerk to the Governing Body maintains the Register of Governors' Interests, which is published on the school's website (Governors > Register of Governors' Interests).
The Register of Interests shall include:

- Business interests of governors and senior staff.
- Any governorships held at other educational establishments.

- Any relationships between governors and members of school staff.

The register shall be reviewed annually, updated whenever circumstances change and published on the school website in accordance with Department for Education and Cheshire West and Chester requirements.

1.10.8 The H R & Office Manager will be responsible for ensuring that new staff joining the school complete a Pecuniary Interest declaration upon appointment as part of the induction process.

Gifts and Hospitalities

1.10.9 Governors and staff should not accept gifts and hospitality except in very limited circumstances. Even then, the receipt of gifts and hospitality should be formally declared. Staff can do this through the completion of a "Register of Gifts & Hospitality" Google Form, which can be found on the Finance webpage on the School Intranet. Governors should contact the Operational Finance Manager for guidance on declaring any gifts & hospitalities they may receive, who has responsibility for overseeing this process. It is a criminal offence to accept money, gift or hospitality in return for special favours. All gifts and hospitality declared by governors and staff shall be recorded in a central register maintained by the Operational Finance Manager and made available for audit inspection upon request.

1.10.10 School staff often receive presents from children at the end of the school year or Christmas and these are usually of low value. Items such as these do not need to be recorded in the Register, nor do other items of low value such as calendars or diaries from suppliers.

Governor Conflicts of Interest

1.10.11 The Clerk to the Governors will ensure that there is a standing item on all Governor meetings for Governors to declare any conflicts of interest. Where a Governor, or a close member of their family, may gain from a financial decision being made by the Governors, then the Governor must declare it as a potential conflict of interests. In the event of an interest being declared during the course of a meeting, the details are to be recorded in the minutes, and the governor(s) concerned should withdraw from the meeting for the items where the conflict exists.

1.11 Financial Transparency in LA Maintained Schools

1.11.1 A weblink to the DfE's Schools Financial Benchmarking & Insights website is provided on the school's website and is also shown below.

https://schools-financial-benchmarking.service.gov.uk/

1.11.2 The school has one employee with a gross salary of over £100,000.

Appendix 1 – Strategic Business Leader – Principal Duties & Responsibilities

Appendix 2 – Operational Finance Leader – Principal Duties & Responsibilities

Appendix 3 – Finance Administrators – Principal Duties & Responsibilities

Appendix 4 – Role of Clerk to the Governing Body

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PRINCIPAL FINANCIAL DUTIES / RESPONSIBILITIES OF THE STRATEGIC BUSINESS LEADER

Reports To: Headteacher

Line Manager To (Finance Only): Operational Finance Manager

The Strategic Business Leader has a strategic financial management role within the school. Whilst there are other dimensions to the post apart from finance, the principal financial responsibilities of this postholder are as follows: -

1. Leading, developing, motivating and managing the performance of the Finance Manager, ensuring that they work efficiently and effectively and adhere to the prescribed financial regulations and procedures.

2. Drafting the annual school budget, assisted by the Operational Finance Manager, for consideration and approval by the Full Governing Body (via the Governors' Finance & Buildings Committee), with a focus on providing the necessary resources required to deliver the SIP.

3. To cost and appraise options for potential significant school projects for consideration by the school's Headteacher / Governing Body.

4. Ensuring that the VB1A (original budget input form) is promptly submitted to the Local Authority (LA) following the Governing Body's approval of the budget.

5. Forecasting the levels of funding that the school is likely to receive over the following 3 to 5 years and modelling budgets accordingly to facilitate medium-term budget planning.

6. Providing professional accounting advice to the school's Headteacher / Governing Body.

7. System Administrator for Access Finance – setting up and maintaining user access rights; maintaining the school's Chart of Accounts; setting up new departments; implementing month-end/year-end procedures; budget input and maintenance; and setting up and maintaining creditor (supplier) records.

8. System Administrator for Lloyds Commercial Banking Online (Local Bank Account on-line access).

9. First signatory in approving creditor payments via BACS and cheque.

10. Monitoring cashflow within the school Local Bank Account (LBA).

11. Producing monthly LBA returns to the Local Authority for uploading into the LA's central General Ledger system and accounting for the school's use of all official funding provided to it.

12. Completing monthly bank reconciliations.

13. Reflecting Payroll and other central transactions within Access Finance (e.g., Government Grants and Electricity Charges). Also, reflecting LBA advances, abatement charges and VAT reimbursements received from the Local Authority within Access Finance.

14. Assessing applications received under the school's 16-19 Bursary Fund Scheme including the completion of financial vetting.

15. Accounting for Pupil Premium funding and all other grant funding received by the school.

16. Completing in-year monitoring of all budgets to provide assurance that income and expenditure levels are within acceptable tolerances or to swiftly identify any remedial action that needs to be taken in order to rectify the problem. This is done in liaison with individual budget holders, the Headteacher and the Governors' Finance Committee / Full Governing Body (as appropriate).

17. Preparing and presenting budget monitoring reports against all budgets, on a half-termly basis, to the Governors' Finance Committee. These reports should: -

    - Provide the right level of details for its target audience.
    - Show actual and projected expenditure.
    - Compare expenditure to budget and explain variances.
    - Provide recommendations for consideration and approval for overcoming budget issues.

18. Identifying and implementing ways of reducing costs without compromising on the quality of services provided (i.e., ensuring the achievement of value for money) – use of Benchmarking and Integrated Curriculum & Financial Planning (ICFP).

19. Making appropriate purchases on behalf of the school using a Business Charge Card assigned to the postholder within a monthly expenditure limit of £5,000.

20. Checking and authorising orders and certifying invoices up to £12,000 (Gross).

21. Ensuring that any leasing arrangements that the school is considering entering are fully compliant with the International Finance Reporting Standard IFRS16.

22. Ensuring that the school has written descriptions of all of its financial systems and procedures, which are kept up-to-date, approved by the Governors' Finance & Buildings Committee, and all appropriate staff are trained in their use.

23. Ensuring adherence to financial legislation; CW&C's Scheme for Financing Schools; and the school's financial policies and procedures. Keeping abreast of potential legislative and external policy changes, assessing their likely impact on the school, and plan accordingly.

24. Ensuring that adequate financial control is maintained in the absence of key staff through staff training and work shadowing.

25. Co-ordinating the regular review and updating of the school's Charging Policy

26. Completing ad-hoc spot checks of the School Fund, petty cash account and Business Charge Card records and balances.

27. Identifying potential income sources for the school, evaluating them, and making recommendations to the Headteacher / Governing Body for consideration.

28. Assessing and authorising the write-off of bad debts up to £100 in value.

29. Assessing and authorising the working of additional hours by any Support Staff.

30. Reviewing and authorising pay adjustments and staff expense claims.

31. Assessing and authorising annual leave requests for directly line managed staff.

32. Overseeing the day-to-day operation of the School Fund ensuring the application of high standards of stewardship.

33. Responsible for authorising all School Fund expenditure, generally acting as the first signatory and ensuring that expenditure is in accordance with the Fund's Constitution.

34. Investigating any identified anomalies within the School Fund to a satisfactory conclusion.

35. Ensuring that School Fund moneys are wisely invested to attract good rates of interest.

36. Reviewing, initialling and dating the monthly School Fund bank reconciliations.

37. Ensuring that the School Fund accounting records are independently audited, on an annual basis, and that the audited accounts and other financial reports are presented to the Governors' Finance Committee for its consideration and approval.

38. Checking and authorising the school's annual return to the Charity Commission, ensuring its submission within the permitted timescale.

39. Investigating any loss of school assets to a satisfactory conclusion.

40. Ensuring that the school's insurers (DfE RPA), are promptly notified of any accidents, losses and other incidents that may give rise to an insurance claim.

41. Ensuring that cash, cheques and cheque books and other items of controlled stationery are held securely at all times.

42. Managing the catering contract with Aspens.

43. Maintaining the school's Contract Register.

44. Managing the contractual arrangements with the Cheshire County Sports Club Ltd., on behalf of the school.

45. Strategic management of the school's online payments system.

46. Assisting members with the annual SFVS assessment and reporting the outcome to CW&C by the 31st March deadline.

47. Completing and submitting the annual Consistent Financial Reporting (CFR) and Balance Control Mechanism (BCM) returns to CW&C.

PRINCIPAL FINANCIAL DUTIES / RESPONSIBILITIES OF THE OPERATIONAL FINANCE MANAGER

Reports To: Strategic Business Leader

Line Manager To: 2 Finance Administrators

Principally, the Operational Finance Manager is responsible for day-to-day operational financial management. The main duties and responsibilities of this postholder are as follows: -

1 Leading, developing, motivating and managing the performance of the line-managed staff, ensuring that they work efficiently and effectively and adhere to the prescribed financial regulations and procedures.

2 Checking and authorising orders up to £6,000 (Gross) in value and issuing them (via email) to suppliers.

3 Making appropriate purchases on behalf of the school using a Business Charge Card assigned to the postholder within a monthly expenditure limit of £5,000.

4 Receiving the supporting paperwork for all card transactions made by all 4 Business Charge Card Holders within the school, matching them up to the monthly statements received from Lloyds TSB, and reflecting the expenditure within Access Finance.

5 Maintaining an appropriate LBA petty cash float ensuring the security of cash held at all times. Recording all petty cash transactions within Access Finance, although the use of petty cash is being phased out in favour of BACS payments).

6 Set up / maintain creditor and debtor accounts within Access Finance.

7 Calculating and raising official invoices to collect official income payable to the school from external parties e.g. The Cheshire County Sports Club.

8 Monitoring Budget Holder compliance with market testing requirements for purchases in excess of £10,000.

9 Assessing whether purchase orders should have been raised for any non-order invoices received by the Finance Office and reminding Budget Holders of the correct procedures to follow in future if the approved ordered process has been circumvented.

10 Assisting budget holders with day-to-day queries about their budgets/finances including actual transactions posted against their budgets and outstanding commitments.

11 Ensuring that detailed financial records, documentation and working papers are maintained, which provide adequate audit trails as well as a sound basis for technical analysis and decision-making.

12 Ensuring the correct treatment of VAT on creditor and debtor invoices.

13 Jointly processing necessary pay adjustments for staff with the HR & Office Manager within the strict payroll deadlines to ensure that staff pay is correctly calculated.

14 Prepare and process staff expense claims for payment via the Payroll system.

15 Setting up new accounts for day / residential visits within Tucasi and closing them down once all income and expenditure has been appropriately accounted for.

16 Managing the day-to-day operation of the School Fund.

17 Processing School Fund Payment Requisition forms received, checking the appropriateness of the expenditure, supporting documentation and the funds available within the client account.

18 Preparing School Fund cheques and BACS payments for certification from 2 of the 4 authorised cheque signatories.

19 Managing the School Shop, which operates as part of the School Fund, ensuring that periodic stock checks are completed and documented.

20 Ensuring that supporting documentation in relation to School Fund transactions is systematically filed for ease of retrieval and auditing purposes.

21 Completing monthly School Fund bank reconciliations, initialling and dating them, prior to their submission for checking to the SBL.

22 Producing regular budget monitoring reports for client account holders.

23 Monitoring the balances on client accounts within the School Fund and highlighting any actual / potential funding deficits to the SBL.

24 Producing and presenting reports to the Governors' Finance Committee on income and expenditure activity and balances within the School Fund.

25 Preparing the annual accounts and records for audit by the independent School Fund Auditor appointed by the Governing Body.

26 Presenting the audited accounts, comprising of an income and expenditure account, a balance sheet and the Auditor's Certificate to the Governors'

Finance & Buildings Committee for its consideration, approval and minuting.

27 Co-ordinating the raising of call-off orders, in conjunction with budget holders, for suppliers who are used regularly by the school where it would be inappropriate and not cost effective to raise individual orders e.g., for processing exam boards related invoices. Formally notifying suppliers of the Purchase Order numbers they need to quote against call-off orders and providing them with a copy of the school's terms of trade.

28 Co-ordinating hospitality, as required, on behalf of the school and recharging the expenditure to appropriate budgets.

29 Actioning journal transfers as required and as per the Scheme of Financial Delegation.

30 Verifying the accuracy of all monthly payroll transactions within Unit4 and completing regular (at least monthly) reconciliations between transactions in Unit4 to transactions within Access Finance to ensure they agree.

31 Investigating and remedying any anomalies detected during the checking of the Unit4 payroll and general transactions, reporting any significant anomalies immediately to the SBL or Headteacher.

32 Identifying areas of potential or actual overspends or significant underspends to the SBL.

33 Verifying the employment status of individuals prior to making any creditor payments to them to ensure that they do not need to be paid via Payroll for statutory deduction purposes.

34 Assisting the Strategic Business Leader (SBL) in drafting the annual school budget for consideration and approval by the full Governing Body (via the Governors' Finance Committee), with a focus on providing the necessary resources required to deliver the School Improvement Plan.

35 Maintaining the Declaration of Interests Register for Staff and co-ordinating its annual update.

36 Maintaining the Register of Gifts and Hospitality for Governors and Staff.

37 Taking a proactive role in seeking continuous improvement of the school's financial policies and procedures and making recommendations to the SBL to ensure compliance with legal requirements, LA policies/procedures, the Schools Financial Value Standard (SFVS) and other recognised best financial practices.

38 Keeping up-to-date with changes in financial regulations and undertaking training to ensure that the best financial practices are being followed.

39 Operational management of the school's online payments facility.

40 Training / familiarising the Financial Administrators with the tasks and procedures followed by the Operational Finance Manager both from a professional development perspective and to equip them with the skills and knowledge to provide cover (as required) to minimise operational disruption in the event of staff absence.

41 Liaising with the Catering Manager for Aspens in order to resolve parental queries relating to cashless catering account balances and co-ordinating the transfer of balances on learner accounts to enable accounts to be closed.

42 Completing and submitting the Charity Return for the School Fund once the accounts have been independently audited.

43 Providing lead finance office support in the co-ordination of fundraising activities for the school; developing and maintaining a database of charities and trusts, identifying those that would be suitable for fundraising applications.

44 Liaising with SLT and governors in identifying suitable fundraising projects, co-ordinating with, and supporting, the relevant member of staff in submitting bid applications.

45 Communicating and signposting details of charitable support and/or advice for learners' families.

46 Maintaining and updating the Finance webpage on the school intranet.

47 Overseeing, and managing, the use of Travel Expense Cards (TSCs), relating to school visits, via our school's on-line Volopa account portal. This includes the transfer of funds between our School Fund and the Volopa account, as well as the official LBA account in order to re-claim all relevant (and appropriate) VAT expenditure. Other related responsibilities include the administration and allocation of expense cards to be used by individual visit organisers and monitoring correct usage.

PRINCIPAL DUTIES / RESPONSIBILITIES OF THE FINANCE ADMINISTRATORS

Reports To: Operational Finance Manager

Line Manager To: No Line Management Responsibilities

The main duties / responsibilities of the Finance Administrator are as follows: -

1 Receiving electronic Purchase Requisitions from Budget Holders and preparing them for conversion into Purchase Orders for upward approval, based on their value. (N.B. The Finance Administrator prepares purchase orders, but has no authority under the school's Scheme of Financial Delegation to authorise them, which can be done by the Operational Finance Manager (up to £6,000 gross), the Strategic Business Leader (up to £12,000 gross) and the Headteacher (above £12,000 gross)).

2 Assisting budget holders in achieving value for money on their purchases by helping to source suitable suppliers.

3 Liaising with Budget Holders to ensure that invoiced goods (both Purchase Order and non-order invoice related), have been received and are satisfactory prior to processing them for payment. Inputting checked invoices into Access Finance.

4 Generating regular BACS payment runs, and cheque runs (as required), to ensure creditors are paid in accordance with the agreed terms of trade. Produce the cheques for creditors being paid by that method. Prepare the supporting paperwork to give to the 2 approvers required to sign the cheques / authorise BACS payments to suppliers. Post cheques / remittance advice slips to suppliers after they have been duly authorised.

5 Process credit notes within Access Finance.

6 Liaise with suppliers to chase deliveries, query invoices / credit notes (as required) and to obtain details to populate new supplier records. Also, to respond to queries from them regarding orders and payments.

7 Systematically file all invoices/credit notes etc, for ease of retrieval and for auditing purposes. Electronic copies of invoices / credit notes are routinely uploaded into Access Finance against the transactions to which they relate, which should negate the need to retain hard copies of them in future financial years, once this new way of working has been proven to be effective and reliable.

8 Preparing all income (official and School Fund) for banking on a daily basis, ensuring that it is held securely prior to banking.

9 Processing the half-Termly meter readings of the school's photocopiers and then calculating and preparing the internal recharges via expenditure journal.

10 Maintaining the school's Free School Meals (FSM) register (and liaison with Aspens (Catering Contractor) over learner entitlements to free school meals). Updating SIMS database with FSM details.

11 Assisting with Student Reception / school uniform queries (as required).

12 Gaining a working knowledge and understanding of various aspects of the Operational Finance Manager's role in order to enhance flexibility within the Finance Team and aid succession planning e.g., School Fund, web reports, business charge card/petty cash procedures etc.

13 Assisting the Operation Finance Manager with hospitality bookings and obtaining the annual pecuniary declarations from staff (as required).

14 Generating regular reports for School Fund trip organisers and cost centre holders of online payments / other payments received for trips and the purchase of educational materials etc.

15 Monitoring learners' catering balances and sending weekly communications to all debtors to top-up their accounts, drawing to the attention of the Operational Finance Manager any significant deficits and/or changes to the overall level of debt across the school.

16 Raising School Fund purchase orders for stock items (e.g., revision guides) with suppliers and updating the purchase order monitoring spreadsheet accordingly.

17 Providing administrative support, as required, for school fundraising activities.

18 Receiving, documenting, and storing lost property items, notifying their owners via SIMS, where their ownership can be ascertained, as to their location for repatriation. Valuable lost property items are held securely in the school safe.

Role of Clerk to the Governing Body

The Clerk is responsible for providing a comprehensive confidential support service to the Governing Body, which includes: -

- Preparing agenda and support papers prior to meetings of the Governing Body and its committees;
- Producing and issuing accurate minutes and other documentation;
- Advising the Governing Body on procedural issues;
- Having access to appropriate legal advice, support and guidance;
- Maintaining a database of all Governing Body members and their term of office and ensuring that the School Governance Team is notified of all changes;
- Maintaining records of Governing Body correspondence, Policy documents and current terms of reference and membership of committees and working parties; and
- Co-ordinating and administering the election of new Parent and Teacher governors.
- Maintaining and publishing an up-to-date Register of Governor pecuniary interests.
- Maintaining and publishing an up-to-date register of Governor attendance.

Scheme Of Financial Delegation (Limits of Authority)

	Buying	PO / Invoice Approval	Journal Approval	Viring Budget	Sign LBA Cheques/Authorise BACS	Sign School Fund Cheques	Bad Debt Write-Off
Gov Body	No limit	N/A	N/A	No Limit	No	No	No Limit
COG (under Chair's Action)	No limit	N/A	N/A	No Limit	No	No	No Limit
Finance Committee	£100,000	N/A	N/A	£50,000	No	No	£5,000
COF / Vice COG	£100,000	N/A	N/A	£50,000	No	No	£5,000
Head	£50,000	No limit	No limit	£20,000	Yes	Yes	£1,000
Dep Heads	N/A	N/A	N/A	N/A	Yes	Yes	N/A
Strategic Business Leader	N/A	£12,000	£100,000	£10,000	Yes	Yes	£100
Operational Finance Manager	N/A	£6,000	£10,000	N/A	No	No	N/A

Dept Budget Holders	Up to the value of their annual budget	N/A	N/A	N/A	No	No	N/A
The senior Deputy Headteacher may authorise in the absence of the Headteacher							

CHAPTER 2 – FINANCIAL PLANNING

2.1 School Improvement Plan (SIP)

2.2 Annual Budget Preparation and Timetable

2.3 Planning For Solvency

2.4 Planned Budget Carry-Forwards

2.5 Budget Profiling & Submission

2.6 Medium-Term Projected Funding and Budget Modelling

CHAPTER 2 – FINANCIAL PLANNING

2.1 School Improvement Plan (SIP)

2.1.1 The Headteacher is responsible for co-ordinating the production of the SIP, which sets out the school's strategic priorities for 2026 to 2029. .

2.1.2 The school's priorities of the SIP are outlined below under 6 specific strategic focuses being quality of education; behaviour and attitudes; personal development; and leadership and management.

Inclusion – KMC	Curriculum and Teaching – EBR / LCU	Achievement – EBR / SDI / LCU
• To ensure that all academic and social interventions are mapped and tracked effectively to maximise impact (Learner progress) – **KMC** • To review the impact of all provision in the school such as IAP, Workroom, SU3 to ensure that they meet the needs of a clearly identified target group of learners. - **KMC** • To develop and implement a highly effective inclusion strategy which supports attendance, engagement and progress of all vulnerable learners.- **KMC**	• Reduce the impact of passive learning on the progress of learners in the classroom through an increased focus on active listening. – **EBR / LCU** • Homework – Quality of, Monitoring of, Frequency of, Impact of (Linked to SHARP) **EBR** • Embed the KS 4 reading interventions to reduce the % of learners who have a reading age below chronological age. (DRIVE). **LCU** • To improve learners' disciplinary literacy through developed reading strategies within departments (DRIVE). **LCU** • Implement a clear intent for the Key Stage Three curriculum with a particular focus on Year 8. **EBR** • To develop and implement a whole school Oracy strategy which increases the opportunities for Oracy and the confidence of learners. **LCU** • To increase the progress of all learners through effective adaptive teaching building on formative assessment strategies **EBR**	• All learners in KS3 to make good or better progress through the effective monitoring of attainment and intervention when underachievement is identified. **SDI / MOA** • Increase the % of Da and SEND learners achieving En and Ma at grade 5 to at least 35% **EBR / MRU** • Increase the progress of the most able learners to ensure P8 for HA is as strong as other groups of learners. **PLE** • Increase progress of learners in all subjects to reduce the performance gap between DA and Non DA learners. **EBR** • To continue to increase the achievement and progress of all learners in Mathematics, focussing on particularly girls and DA learners. **LCU**

Attendance and Behaviour	Personal Development	Leadership and Governance
• Narrow the attendance gap between DA / SEND learners and non DA / SEND learners to less than 3%. **KMC / MOA / MRU** • To reduce PA / SA % compared to local, national and similar schools **KMC / MOA / MRU** • Remove the impact of negative attitude to learning grades in the classroom. (ATL Grade 4 and 5) (Rules P, R,S) **KMC / MOA / MRU**	• To provide learners with a range of core and optional enrichment activities in the curriculum and as part of the Engage @ Upton programme. **KMC / EBR** • To strengthen an inclusive, respectful and equitable school culture where every learner feels safe, valued, represented and that they belong, through consistent challenge of discrimination, inclusive practice, meaningful opportunities for participation and a curriculum and wider culture that prepares all learners for life in modern Britain. – **JKE**	• To deliver operational excellence for the new school. **LCU / All SLT** • To plan and deliver high quality Professional Learning to support all staff in delivering the school improvement priorities. **LCU** • Continue to embed the values in all aspects of the schools work. **LCU**

NEED TO ADD COMPLETED SIP 2026 IN

2.1.3 All of the tasks identified within the SIP to achieve the school's strategic goals include the following level of detail: -

1. Description of Strategic Objective Including Success Criteria
2. Actions and Resources Required
3. Led By / Supported By
4. Time Frame
5. Monitoring & Evaluation (how is the impact going to be monitored, by whom and how often?)

2.1.4 The contents of the SIP are taken into full consideration in the setting of the annual budget to ensure that the school's financial resources are deployed as effectively as possible.

2.1.5 The Full Governing Body is responsible for approving the SIP, which must be minuted within the meeting.

2.2 Annual Budget Preparation and Timetable

2.2.1 The Strategic Business Leader, assisted by the Operational Finance Manager, is responsible for drafting the annual school budget, with a focus on providing the necessary resources required to deliver the SIP. The principal stages and timetable for the drafting and approval of the annual school budget are as follows: -

AUTUMN TERM / SPRING TERM

Step 1 – Project Funding Levels

2.2.2 With the aid of specialised budget modelling software (Access Education Budgets), the Strategic Business Leader will seek to quantify the total anticipated level of fully delegated and earmarked funding that will be afforded to the school for the following year (N.B. the school receives funding in accordance with the LA's "Scheme for Financing Schools"), which can be accessed via the Perspective Lite website.

This will include estimating the likely amounts of budget to be carried-forward from the current financial year and determining a challenging, but achievable, level of income that the school could anticipate generating itself from music tuition, lettings and from other existing and new sources.

Step 2 - Quantify Unavoidable Costs

2.2.3 Staffing and other unavoidable costs for the following year will be projected, using Access Budgets, allowing for known staffing changes, pay/incremental rises, estimated inflationary percentage rises etc. In so doing, historical costs will be critically challenged, with the aid of benchmarking data, to ensure that projected budget allocations are reasonable and justifiable. The proposed teaching departmental budget allocations will be calculated based on an agreed formula which takes

into account the relative numbers of teaching periods timetabled across departments and Key Stage / subject weightings. The unavoidable costs associated with non-teaching department budgets are also quantified.

Step 3 - Determine Anticipated Level of Uncommitted Funding Available

2.2.4 This step is achieved by deducting the estimated unavoidable costs from the projected funding.

Step 4 – Assess Funding Priorities within SIP and any New or Emerging Priorities for Potential Funding

2.2.5 With the aid of the Headteacher and the Senior Leadership Team (SLT), consideration will be given as to how best to utilise the anticipated uncommitted funding to meet the needs of the school. Whilst the primary focus will be on channelling necessary resources into delivering priorities within the SIP, any new priorities that have emerged since its approval will be taken into full consideration as part of this process. Where options exist as to how the funding could be utilised, these will be fully appraised for consideration by the school's governors.

Step 5 – Present Draft Budget to Governors' Finance & Buildings Committee

2.2.6 The draft budget, based on anticipated funding levels, will be presented to the Governors' Finance & Buildings Committee for its consideration. Feedback received from the Governors to the draft budget in general, and to the appraised options in particular, will be used by the Strategic Business Leader to modify the allocations accordingly.

Step 6 – Modify Draft Budget In-Line with Actual Funding and Finance Governors' Feedback

2.2.7 Upon receipt of confirmation from the LA and the DfE of the school's main school & 6th Form funding levels for the new financial year, the draft budget will be further refined, taking anticipated total funding levels and Headteacher / Governor wishes into consideration. A proposed balanced budget will be presented to the Governors' Finance & Buildings Committee for its consideration and upward recommendation for approval by the Full Governing Body. The Full Governing Body will approve the school's initial budget allocations for the following financial year and they will be confirmed to the LA by 31st March. The minutes of the Full Governing Body will reflect its approval if the annual budget. In accordance with the Cheshire West and Chester Scheme for Financing Schools, the first formal budget plan of each financial year shall be approved by the Full Governing Body or a committee with delegated authority. The approved budget plan and accompanying three-year financial forecast shall be submitted to the Local Authority by the published deadline, normally 1 June.

2.3 Planning For Solvency

2.3.1 The Governing Body, in approving the school budget, must ensure that allocations are based on realistic estimates of all expected expenditure and income, including grant income, so that planned expenditure does not exceed the available budget i.e., it is not within the powers of Governing Bodies to set deficit budgets.

2.3.2 In accordance with the Cheshire West and Chester Scheme for Financing Schools, the school shall not set a deficit budget unless a licensed deficit arrangement has been approved by the Local Authority. Where the school's revenue deficit exceeds 5% of its budget share at 31 March, or where required by the Local Authority, the Governing Body shall prepare and submit a deficit recovery plan demonstrating how the deficit will be eliminated within the agreed timescale.

2.4 Planned Budget Carry-Forwards

2.4.1 In setting the annual school budget, the Governing Body must earmark any budget surpluses for specific future needs to ensure that learners benefit from a planned approach to spending that does not deprive them of resources in a given year.

2.5 Budget Profiling & Submission

2.5.1 The Strategic Business Leader is responsible for ensuring that the VB1A (Original Budget Input form) is promptly completed and forwarded to the LA following its approval by the Full Governing Body by 31st March. Budget allocations should be appropriately profiled to aid budget monitoring. Budget profiling presents the likely expenditure/income pattern over the year in recognition of the fact that not all of it is likely to be incurred on an even month basis.

2.5.2 The Governors' Finance & Buildings Committee will review and adjust, as appropriate, the initial budget allocations during the May committee meeting, in light of receiving notification of the final budget outturn for the previous financial year and having greater insight into likely grant funding levels for the year ahead. The final approved budget allocations will be formally notified to CW&C by the required deadline, during the Summer Term, for uploading into UNIT4.

2.6 Medium-Term Projected Funding and Budget Modelling

2.6.1 The Strategic Business Leader is responsible for forecasting the funding that the school is likely to receive over the following 3 to 5 years and modelling budgets accordingly in order to facilitate medium-term budget

planning. Access Education Budgets software is used for this purpose. Funding projections for future years must only be seen as a guide, as no guarantee can be given as to their accuracy, due to the complexity of the funding process and the number of unpredictable variables involved e.g., future learner in-take numbers, funding rates etc.

2.6.2 The school will maintain a minimum three-year financial plan in accordance with the Schools Financial Value Standard (SFVS) requirements and the Cheshire West and Chester Scheme for Financing Schools. Updated forecasts will be produced termly and submitted to the Local Authority when required.

CHAPTER 3 – ACCESS FINANCE & LBA STATUS

3.1 Access Finance

3.2 Local Bank Account (LBA) Status

3.3 Payroll & Other Central Charges

CHAPTER 3 – ACCESS FINANCE & LBA

3.1 Access Finance

3.1.1 In April 2023 the school switched from using Corero to Access Finance as its principal internal accounting system for its official funds, although its accounts continue to need populating within Cheshire West & Chester Council's own General Ledger system (currently Unit4), as it remains an LA maintained school. The original decision to move away from CW&C's own accounting software was made because it failed to meet the school's management information needs. Unlike Corero, Access Finance benefits from being web-based and, therefore, is accessible from anywhere with all data being stored in the Cloud.

3.1.2 The Strategic Business Leader acts as the system administrator for Access Finance, which encompasses setting up and maintaining user access rights; maintaining the school's Chart of Accounts; setting up new departments; implementing month-end/year-end procedures; budget input and maintenance; and setting up and maintaining creditor (supplier) records etc. The Operational Finance Manager would be able to deputise in this role in the event of the Strategic Business Leader's absence.

3.1.3 The school has four Finance Staff users defined within Access Finance and their access rights have been set up commensurate with their duties and responsibilities. In addition, all Budget Holders and certain nominated staff who generate order requisitions for their approval, have been granted appropriate rights to access their specific budgets via the Access Finance website. The Headteacher has read-only access to all budgets.

3.2 Local Bank Account (LBA)

3.2.1 Directly connected with migrating away from CW&C's accounting software as our principal accounting system, Upton became a non-pay Local Bank Account (LBA) school in April 2012, which means that the funding for its non-pay budget (inclusive of any funds carried-forward from the previous financial year), is transferred by CW&C, in three tranches during the year, from its own bank account to one set up by the school for this purpose with Lloyds TSB. The bank account is titled "CW&C Upton-By-Chester High School".

3.2.2 There are 4 authorised signatories for the school's LBA, being the Headteacher, the two Deputy Headteachers and the Strategic Business Leader. Any transactions from the LBA require formal approval by any 2 of the 4 signatories e.g., cheques drawn to pay the school's creditors require 2 signatures and proposed BACS payments require 2 approvers to authorise them online via their Lloyds Commercial Banking Online accounts.

3.2.3 The Strategic Business Leader, assisted by the Operational Finance Manager, is responsible for monitoring cashflow within the LBA and will promptly alert the Headteacher and CW&C's Schools Finance Manager in the event of potential cashflow problems arising to enable remedial action to be taken to avoid the bank account becoming overdrawn.

3.2.4 The Strategic Business Leader is responsible for preparing monthly LBA returns to the LA, for certification by the Headteacher (or designated Deputy Head), to fully account for the non-pay funding transferred into the school's LBA. The expenditure / income details within the return are uploaded by the LA into its central General Ledger system and are used as the basis for submitting VAT returns on behalf of the school. Payments made by the school to its creditors are made inclusive of any VAT payable. The balance of the VAT paid out less the VAT received within the monthly LBA returns is returned to the school's LBA via an electronic funds transfer by the LA.

3.3 Payroll & Other Central Charges

3.3.1 The funding for the school's pay budget and for certain other central charges (e.g., electricity) is retained within Cheshire West & Cheshire's bank account. All payroll transactions (including those relating to travelling expenses) continue to be processed through the LA's Payroll System. The Strategic Business Leader is responsible for reflecting all Unit4 payroll and any other central charges within Access Finance, which should be done on at least a monthly basis. This needs to be completed to facilitate the monitoring and reporting of all school budgets within Access Finance.

CHAPTER 4 – BUDGET MONITORING

4.1 Budget Monitoring

4.2 Presentation of Budget Reports

4.3 School Improvement Plan (SIP) Monitoring

4.4 Budget Virements

4.5 Financial Benchmarking / ICFP

CHAPTER 4 – BUDGET MONITORING

4.1 Budget Monitoring

4.1.1 All Budgets Holders have been granted rights to enable them to gain on-line access to up-to-date information about the budgets they are responsible for managing through the Access Finance website. This enables them to review their current budgetary positions at any time and from any location with it being web-based, and to view full breakdowns of actual and committed expenditure against their budgets as well as copies of paid invoices.

4.1.2 It is best practice for Budget Holders to check their budgetary positions in advance of placing new orders to ensure that the proposed purchase is affordable and represents the best use that can be made of the funding available. As an absolute minimum, Budget Holders must review their budgetary positions at least monthly. Any anomalies detected during the budget monitoring process should be promptly referred to the Operational Finance Manager for investigation. In the event of a Budget Holder considering that their level of budget remaining may/will be insufficient to meet their minimum operational needs then they must immediately alert both the Strategic Business Leader and their department's SLT Link Officer to seek agreement on the way forward. Budget Holders must do their utmost to work within the budgets allocated to them and are wholly accountable for their deployment.

4.1.3 The Strategic Business Leader will provide the Headteacher with regular reports, generated from Access Finance, detailing the current positions against all budgets across the school, together with end of year projections.

4.1.4 The Operational Finance Manager will verify the accuracy of all monthly payroll transactions within Unit4 and complete regular (at least monthly) reconciliations between transactions in Unit4 to transactions within Access Finance to ensure they agree. Any anomalies detected during the reconciliation process will be investigated to a satisfactory conclusion by the Operational Finance Manager. Any significant or ongoing anomalies must be prompted reported to the Strategic Business Manager. The checked reports will be initialled by the Operational Finance Manager and checked and countersigned by the Strategic Business Leader.

4.2 Budget Statements and Projected Budget Outturn Reports

4.2.1 The Strategic Business Leader will complete in-year monitoring of all budgets to provide assurance that income and expenditure levels are within acceptable tolerances or to swiftly identify any remedial action that needs to be taken in order to rectify the problem. The Operational Finance Manager will assist with this task, particularly in the monitoring

and projection of employee-related costs. Budget monitoring will be done in liaison with individual budget holders, the Headteacher and the Governors' Finance Committee / Full Governing Body (as appropriate).

4.2.2 The Strategic Business Leader will present budget monitoring reports against all budgets, on a half-termly basis, to the Governors' Finance & Buildings Committee. These reports should:-

- Provide the right level of detail for their target audience.
- Show actual and projected expenditure.
- Compare expenditure to budget and explain variances.
- Provide recommendations for consideration and approval for overcoming budget issues.

4.3 School Improvement Plan (SIP) Monitoring

4.3.1 The Headteacher is responsible for monitoring and reporting progress against the 4 strategic focus areas of the SIP at the half-termly Full Governing Body meetings as part of the Headteacher's Report.

4.4 Budget Virements (Transfers)

4.4.1 The school's Scheme of Financial Delegation includes the limits of delegated authority for sanctioning budget virements in relation to its delegated LMS budget. Basically, the Strategic Business Leader has the power to approve virements up to £10,000, the Headteacher up to £20,000 and the Governors' Finance & Buildings Committee up to £50,000. The Full Governing Body has unlimited powers on budget virements. The Strategic Business Leader will complete and submit the VB1B Budget Virement request forms to the Schools Finance Team for uploading into the Local Authority's General Ledger system and will then complete the corresponding budget adjustment within Access Finance.

4.5 Financial Benchmarking / ICFP

1.5.1 Benchmarking is a systematic process for comparing performance. Financial benchmarking is used to help the school in identifying areas for further detailed investigation where it may be possible to achieve greater economy, efficiency or effectiveness.

1.5.2 The Strategic Business Leader is responsible for undertaking annual financial benchmarking on behalf of the school and presenting his findings, conclusions and any appropriate recommendations, to the Governors' Finance Committee for its consideration and approval.

1.5.3 In addition to using the DfE's website, other financial benchmarking is performed through analysing the annual SFVS Dashboard reports and through the completion of regular Integrated Curriculum & Financial Planning (ICFP) reviews.

CHAPTER 5 – PURCHASING & LEASING

5.1 Value For Money (VFM) by Market Testing

5.2 Obtaining Written Quotations

5.3 Specifications and Tenders (Purchases Over £100,000)

5.4 Requisition Processing and Order Approval

5.5 Personal Orders / Deliveries

5.6 Delivery Checking / Receipting Deliveries

5.7 Invoice Processing & Approval

5.8 Record-Keeping

5.9 Leasing

5.10 16-19 Bursary Award Fund Procedures

Appendix 1 – Best Value Statement

CHAPTER 5 – PURCHASING & LEASING

5.1 Value For Money (VFM) by Market Testing

5.1.1 As the school's financial resources are not finite, **it is imperative for it to achieve best value in all purchases**, which are targeted at delivering its School Improvement Plan (SIP). It is important to get best quality at the best price and this can often include taking ongoing costs into consideration in addition to initial purchase costs.

5.1.2 In addition to the procedures contained within this Finance Manual, all procurement activity must comply with Cheshire West and Chester Council Contract Procedure Rules and any applicable procurement legislation in force at the time.

5.2 Obtaining Written Quotations

Purchases up to £10,000

5.2.1 Whilst formal competitive quotations are not normally required for purchases below £10,000, Budget Holders must demonstrate that value for money has been achieved. This may include comparison of catalogue prices, supplier websites, previous purchases, framework agreements, or obtaining informal quotations where appropriate. Evidence of value for money should be retained where the expenditure is significant or may be subject to audit review.

Purchases between £10,000 and £100,000

5.2.2 Competitive written quotations must be sought, where practicable, from at least three parties who meet appropriate standards of technical and financial competence, for expenditure between £10,000 and £100,000 in value. The exceptions to this requirement are where the Budget Holder is able to objectively demonstrate by other means that the proposed purchase represents value for money. This could entail making reference to prices levied by alternative suppliers within catalogues or on the Internet, referring to contracts in place at other schools, or having recently obtained quotes for the same type of expenditure item. Budget Holders are required to complete and sign a blue "Market Testing Form" for all such purchases, which must be attached electronically to the associated Purchase Requisition when it is submitted to the Finance Office for processing. Copies of the quotes / market testing evidence gathered should be attached too.

5.2.3 The Governing Body must be able to demonstrate, if challenged, that it has undertaken proper market testing and has obtained best value for money.

5.2.4 All quotations obtained must be compared and the reasons behind the decision to accept one quotation if favour of the others must be documented and retained for auditing purposes.

5.2.5 Where a quotation other than the lowest in financial terms is accepted, or it has proved impractical to obtain at least 3 quotations, the reasons must be reported to the Governors' Finance & Buildings Committee and included in the minutes of the meeting.

5.2.6 Departmental budget holders have the authority to approve quotations up to the value of their annual budget allocations but, in so doing, must ensure they have sufficient funds available to meet their other spending needs without going over-budget.

5.2.7 The Headteacher has the authority to approve quotations up to £50,000 in value. The Finance & Buildings Governors' Committee is responsible for reviewing and approving quotations between £50,000 and £100,000 in value.

5.3 Specifications and Tenders (Purchases Over £100,000/ any Contract with a value in excess of the WTO GPA Threshold)

5.3.1 Formal tendering procedures must be followed for all purchases with an estimated value over £100,000. In addition, all procurement activity must comply with Cheshire West and Chester Council Contract Procedure Rules and any applicable public procurement legislation in force at the time.

The process of tendering can either be done in-house or through the engaging of external Project Managers. Detailed contract specifications must be drawn up and tenders invited from suppliers who the school is reasonably satisfied have the technical capability and financial standing to deliver the contract. The LA Finance Office Business Finance Section can, on request, check a supplier's financial standing in relation to a particular contract requirement, if requested by the school, but at least two weeks should be allowed for this. Appropriate legal advice should be sought in good time on the form of tender and the contract conditions.

5.3.2 Within the invitation to tender pack, tenderers should be advised that no tender shall be received except in a sealed plain envelope, which shall bear the word "Tender" followed by the subject to which it relates. It should not bear any name or mark indicating the sender and such envelopes shall remain securely stored in the possession of the Strategic Business Leader until the time appointed for its opening.

5.3.3 The tenders must be opened in the presence of a Governor and the Headteacher (or her deputy or other senior member of staff nominated by the Headteacher for that purpose).

5.3.4 All opened tenders must be numbered by the Headteacher and entered in an appropriate register and initialled by the Headteacher and Governor present at their opening.

5.3.5 Any tender that is for any reason received by the Headteacher after the time specified for the receipt of tenders would not be considered.

5.3.6 Tender bids must not be amended after their receipt by the Headteacher.

5.3.7 Only the Full Governing Body has the power to award contracts over £100,000, but may devolve responsibility for analysing tender bids to the Governors' Finance & Buildings Committee to make justified recommendations for its most favoured tender. The Governing Body must document the reasons for selecting the successful tenderer.

5.3.8 The Governing Body must ensure that a register is maintained of all contracts entered into by the school. As a minimum, the register should record the supplier name, description of the contract, contract value, start and end dates, any extension provisions, the responsible budget holder and the procurement route used.
Also, checks must be made that the contractors engaged by it have full insurance cover for any claims made against them by a third party, arising from their contract with the Governing Body.

5.3.9 For all quotations (informal procurement with a value up to £100,000) and tenders (formal procures over £100,000), the principles included in the LA's Finance Procedure Rules and the associated Code of Practice on Financial Management must be followed.

5.3.10 On 31 December 2020 (following BREXIT), the Government introduced the Find a Tender Service (https://www.find-tender.service.gov.uk/Search), to replace the Tenders Electronic (TED) in the UK public procurement process. The school must fully comply with these new procurement requirements, taking advice, as required, from the LA's Procurement Team.

5.3.11 The school will seek advice from Cheshire West and Chester Council Schools Finance Team before entering into any significant capital commitment and will comply with any statutory approval requirements applicable to Foundation Schools.

5.3.12 The school continues to buy-back a range of optional services from eCWIP & Edsential, via the annual School Business Service Agreement (SBSA), including payroll, ICT; personnel consultancy; and governor training. However, in recent years, the number of services being bought back has diminished as the school has sourced alternative provision, which provides better value for money. The services no longer purchased include procurement, grounds maintenance and INSET training. All centrally provided services will continue to be subject to Best

Value scrutiny, in-keeping with other external services, and changes will be implemented if they are deemed to be in the school's best interests.

5.3.13 The school will comply fully with Cheshire West and Chester Contract Procedure Rules and all current public procurement legislation when procuring goods, services and works.

5.4 Requisition Processing & Order Approval

5.4.1 Once a decision to purchase a particular product or service has been made, having gone through the process of demonstrating its value for money, an electronic Purchase Requisition should be raised and approved by the Budget Holder, attaching any relevant documentation (e.g., quote(s) obtained). Budget Holders must ensure that procurement activity complies with the school's Financial Regulations and Cheshire West and Chester Council Contract Procedure Rules before any commitment is made.

5.4.2 The authorised Purchase Requisitions will be picked up by one of the school's Finance Administrators, checked for appropriateness and then prepared and converted into Purchase Orders for upwards review and approval. The Finance Administrators do not have any power to approve Purchase Orders, which ensures a further segregation of duties in the ordering process. The Operational Finance Manager can approve Purchase Orders up to £6,000 (gross value). Purchase orders with a gross value of between £6,000 & £12,000 can be approved by the Strategic Business Leader. Any Purchase Orders above £12,000 can only be approved within Access Finance by the Headteacher. Once approved, the Operational Finance Manager will arrange for the Purchase Orders to be despatched to the suppliers via email.

5.4.3 The Access Finance system will alert a Budget Holder if there are insufficient funds remaining within their budget to cover the costs of a Purchase Requisition raised for their approval. Budget holders must not approve any Purchase Requisitions for which they have insufficient funds available within their budget. If the intended purchase is of critical importance, the Budget Holder must seek approval from the Strategic Business Leader, or Headteacher, prior to approving it within the system. The system will automatically highlight to the Finance Administrator any Purchase Requisition, which has been submitted for which insufficient budget exists. Even if the Purchase Requisition is converted into a Purchase Order, the system will flag up the budget situation to the Purchase Order approver, who has the power to approve or reject it.

5.4.4 In the event of a Budget Holder wishing to raise an order with a supplier that has not been used previously by the school, the supplier's record is set up within Access Finance. Only the Strategic Business Leader and the Operational Finance Manager have the authority to perform this task

or to make changes to supplier records e.g., to update address / bank account details. To ensure that the supplier's record is fully populated with the salient details including its address, bank account information and contact details (including email addresses for forwarding Purchase Order/Remittance advices), an email is sent to the supplier asking for this information to be provided to the school on headed notepaper. A member of the Finance Team (usually the Operational Finance Manager / Finance Administrator), will contact the supplier by phone to double-check and verify the legitimacy of the information supplied. This check will be documented prior to the supplier's record being created / updated within Access Finance. The documentation will be systematically filed for ease of retrieval and for auditing purposes.

5.4.5 Due to the impracticality and cost ineffectiveness of raising a large number of separate orders with suppliers used regularly by the school, official "call-off" orders are raised via Access Finance for such suppliers (e.g., for Exam Boards). The "call-off" orders enable suppliers to submit multiple invoices for goods/services provided to the school throughout the current financial year, up to the financial limit set by the school, of which they have no knowledge. Once a call-off order has been raised in Access Finance the Operational Finance Manager formally notifies the supplier of the associated Purchase Order number that it needs to quote on its invoices and attaches a copy of the school's official terms of trade. The Finance Administrator monitors actual expenditure against the call-off orders and will advise the Operational Finance Manager/Budget Holder if the balances are getting low to enable decisions to be made about raising their value. No payments can be released to the supplier against a call-off order without prior checking and appropriate authorisation from the school.

Business Charge Cards

5.4.6 Lloyds TSB Business Charge Cards have been issued to four appropriate members of the school's support staff being the Strategic Business Leader, the Operational Finance Manager, the Premises Manager and the Head of Material Science. The current monthly transaction limits for these cards are £5,000, £5,000, £5,000 and £750 respectively.

5.4.7 The allocation of Business Charge Cards within the school and the financial limits to be placed on their use are determined by the Governors' Finance Committee.

5.4.8 All card holders have signed a formal "Employee Undertaking" prior to be given their card, which set out the rules governing their use and the actions to take if they have concerns about actual/potential unauthorised activity on their account.

5.4.9 All card holders are responsible for promptly forwarding relevant paperwork associated with any transactions made through their

accounts to the Operational Finance Manager who will check them against the monthly statement received from Lloyds TSB and enter their details into Access Finance.

5.4.10 The Business Charge Cards are used predominantly, on behalf of budget holders, to take advantage of best value purchases available through the internet, although they can also be used to make low value purchases, which would be more economical than raising official orders and processing invoices through Access Finance. Whilst the ability to use Business Charge Cards to pay for goods and services exists, the traditional method of raising Purchase Orders must remain the school's primary method of ordering goods and services. This is because only a handful of cards exist within the school; the monthly transaction limits are relatively low; and transactions made with them are not entered into Access Finance until receipt of the monthly account statement from Lloyds.

Telephone / Confirmation Orders

5.4.11 Budget holders are not permitted to raise orders by telephone themselves. The only exception to this rule is the Premises Manager, who is authorised to raise telephone orders to effect emergency repairs. In these circumstances, an electronic Purchase Requisition must be promptly raised retrospectively and clearly show that it is a "confirmation order only", which will be processed and sent to the supplier to ensure that the purchase is covered by the school's terms of trade.

5.4.12 Any other Budget Holder needing to raise an emergency order, must only do so through contacting the Operational Finance Manager or Strategic Business Leader. Adequate planning by budget holders should minimise the need for emergency orders to be raised and use of this facility will be monitored by the Operational Finance Manager.

Requisition Processing Performance Target

5.4.13 More often than not, the Finance Administrator will process purchase requisitions on their day of receipt, but the target is for all orders to be release to suppliers is a maximum of 3 school days.

5.5 Personal Orders / Deliveries

5.5.1 Orders must be used only for goods and services provided to the school. Individuals must not use official orders to gain goods or services for their private use or to have goods delivered to the school for private purposes.

5.6 Delivery Checking / Receipting Deliveries

5.6.1 All goods delivered to the school will be received by the Premises Staff, who will place them in a holding area pending their distribution to the ordering department. New assets arriving in the school, that meet the

specified criteria, will be checked, added to the asset register and security marked before their release to the department.

5.6.2 Budget holders are responsible for checking the goods delivered upon receipt, against their original copy requisition and the delivery note. Any anomalies identified during the checking process need to be communicated to the Finance Office, ideally on the corresponding delivery note. All delivery notes must be forwarded to the Finance Administrator, where they will be systematically filed. They **must not** be retained by budget holders.

5.6.3 The Finance Administrator will contact the suppliers if any problems are identified with deliveries in order to get them resolved. Referral will be made to the Operational Finance Manager and then to the Strategic Business Leader if problems are experienced in resolving the issues to the school's satisfaction.

5.7 Invoice Processing & Approval

Invoices Relating To Official Orders Raised Within Access Finance

5.7.1 Suppliers forward their invoices direct to the school's Finance Office as instructed on the official Purchase Orders they receive. In the event of a signed delivery note being on file, the Finance Administrator will contact the Budget Holder and ask them to sign the invoice to confirm that they have received the goods/services and agree with the prices being charged. The Finance Administrator will contact the supplier in the event of there being any anomalies with the invoice and resolve the issues, escalating them to the Operational Finance Manager or the Strategic Business Leader as necessary. Once approved by the Budget Holder, the invoice details will be input into Access Finance by the Finance Administrator via the "Invoice from PO" route, where it will be matched to the original Purchase Order.

Non-Order Invoices

5.7.2 Apart from official Purchase Order related invoices, other invoices are received by the school, which are referred to as "non-order invoices". Often there are genuine reasons why Purchase Orders have not been raised e.g., for water bills etc., but there is a need to critically review all non-order invoices received to ensure that the official order process is not being circumvented by Budget Holders. The Operational Finance Manager is responsible for reviewing all non-order invoices received and reinforcing the correct ordering process to the Budget Holder in the event that a Purchase Order should have been raised. Purchase Orders should be raised, whenever possible, as the expenditure appears as a commitment with Access Finance, unlike with non-order invoices.

5.7.3 The relevant Budget Holder is asked to sign the non-order invoice to confirm their receipt of the goods/services and their agreement with the

charges being levied. The Finance Administrator is responsible for inputting the invoice details into Access Finance via the "Non-Order Invoice" route.

5.7.4 Wherever possible, payments must only be made on the basis of an original invoice. If, unavoidably, payment has to be made on a statement or photocopied invoice, great care must be taken to ensure that the original invoice has not been passed for payment or is in the system. The copy should be clearly marked "not previously passed for payment".

Payment of Invoices

5.7.5 The school no longer buys into the Local Authority's Exchequer Payments Service and is responsible for processing its own payments to suppliers through its non-pay Local Bank Account held with Lloyds TSB Bank.

5.7.6 The Finance Administrator will complete regular BACS and cheque payment runs within Access Finance to generate printed cheques/remittances and BACS payment files to settle invoice payments due to suppliers in-line with the agreed terms of trade. Paying creditors via BACS is the school's preferred methodology as it is cheaper and quicker than processing cheque payments.

5.7.7 Once the Finance Administrator has created a BACS file, the associated invoices/Access Finance reports will be passed to the Operational Finance Manager who will upload the file into Lloyds' Commercial Banking Online and check that the supporting paperwork matches the proposed payments. The supporting documents will then be passed to the Strategic Business Leader who will review them whilst approving the proposed BACS payments within Commercial Banking Online as the first approver. The paperwork will then be passed to either the Headteacher or one of the 2 Deputy Heads, who will review it when acting as the second approver within Commercial Banking Online. Once the BACS file has been approved by 2 authorised officers it will be submitted for payment. The Finance Administrator will forward BACS payment remittance notifications to the creditors via email through Access Finance.

5.7.8 The school's supply of unprinted LBA cheques will be securely in the school's main safe, access to which is restricted to the Strategic Business Leader and the Operational Finance Manager. The Operational Finance Manager, or Strategic Business Leader, will take sufficient cheques out of the safe for use by the Finance Administrator when cheques need printing.

5.7.9 Once the cheques have been generated, the Finance Administrator will check and match them up to the corresponding invoices. All cheques and supporting paperwork are presented to two of the four authorised signatories when they are asked to sign the cheques. The cheque

signatories are responsible for satisfying themselves that the cheques agree to the supporting paperwork before they sign them.

5.7.10 Once signed by two signatories, the Finance Administrator posts the cheques/remittances to the suppliers.

5.8 Record-Keeping

5.8.1 The Finance Administrator is responsible for systematically filing all reports relating to BACS and cheque payments. Whilst the vision is to hold all processed creditor invoices etc electronically, by attaching uploaded scanned versions of them into Access Finance against the corresponding transactions, the paper versions of them will continue to be held and systematically filed in the interim until the new ways of working have been proven.

5.9 Leasing

5.9.1

5.9.2 In accordance with International Financial Reporting Standard IFRS16 and the Cheshire West and Chester Scheme for Financing Schools, all proposed lease agreements must be reviewed by the Strategic Business Leader and discussed with the Local Authority Schools Finance Team prior to any commitment being made.

The school must only enter into lease arrangements that comply with current Department for Education guidance and any applicable leasing consents. Lease arrangements that could constitute borrowing or create significant financial commitments for the school must not be entered into without the appropriate approvals being obtain

5.10 16-19 Bursary Fund Procedures

5.10.1 The school receives annual funding from the DfE via the Local Authority for allocation to Sixth Form learners to help them remain in full-time education, who might otherwise struggle to do so for financial reasons. Learners are required to formally apply for a Bursary Award and the Strategic Business Leader assesses the completed applications received against the qualifying criteria outlined within the school's current Bursary Award Policy, which is reviewed and updated by governors on an annual basis. Appropriate evidence is obtained and reviewed to verify eligibility.

5.10.2 Awards to learners are paid in six half-termly instalments in arrears, which are subject to deductions if a learner's attendance, attainment and/or behaviour fall below an acceptable standard. The Director of Sixth Form and Strategic Business Leader make decisions jointly as to

whether or not adjustments should be made to individual awards. Any deductions are confirmed to the learner, together with the reasons behind the decision. Learners can appeal against such decisions through the usual learner appeal channels.

Appendix 1 – Best Value Statement

Best Value Statement

Introduction

The Governing Body is accountable for the way in which the school's resources are allocated to meet the objectives set out in the school's development plans. Governors need to secure the best possible outcome for learners, in the most efficient and effective way, at a reasonable cost. This will lead to continuous improvement in the school's achievements and services

What Is Best Value?

Governors will apply the four principles of best value:

- **Challenge** - Is the school's performance high enough? Why and how is a service provided? Do we still need it? Can it be delivered differently? What do parents want?
- **Compare** - How does the school's learner performance and financial performance compare with all schools? How does it compare with LA schools? How does it compare with similar schools?
- **Consult** - How does the school seek the views of stakeholders about the services the school provides?
- **Compete** - How does the school secure efficient and effective services? Are services of appropriate quality, economic?

The Governors' Approach

The Governors and school managers will apply the principles of best value when making decisions about:

- the allocations of resources to best promote the aims and values of the school.
- the targeting of resources to best improve standards and the quality of provision.
- the uses of resources to best support the various educational needs of all learners.

Governors, and the school managers, will:

- make comparisons with other/similar schools using data provided by the LA and the Government, e.g., ASP (Analyse School Performance), quality of teaching & learning, levels of expenditure
- challenge proposals, examining them for effectiveness, efficiency, and cost, e.g., setting of learner achievement targets
- require suppliers to compete on grounds of cost, and quality/suitability of services/products/backup, e.g., provision of ICT equipment, security services etc

- consult individuals and organisations on quality/suitability of service we provide to parents and learners, and services we receive from providers e.g., learner reports/Review Days, catering/cleaning services etc

This will apply in particular to:

- staffing
- use of premises
- use of resources
- quality of teaching
- quality of learning
- purchasing
- learners' welfare
- health and safety

Governors and school managers:

- will not waste time and resources on investigating minor areas where few improvements can be achieved
- will not waste time and resources to make minor savings in costs
- will not waste time and resources by seeking tenders for minor supplies and services

The pursuit of minor improvements or savings is not cost effective if the administration involves substantial time or costs. Time wasted on minor improvements or savings can also distract management from more important or valuable areas.

Staffing
Governors and school managers will deploy staff to provide best value in terms of quality of teaching, quality of learning, adult-learner ratio, and curriculum management.

Use of Premises
Governors and school managers will consider the allocation and use of teaching areas, support areas and communal areas, to provide the best environment for teaching & learning, for support services, and for communal access to central resources, e.g., the learning hub.

Use of Resources
Governors and school managers will deploy equipment, materials and services to provide learners and staff with resources which support quality of teaching and quality of learning.

Teaching
Governors and school managers will review the quality of curriculum provision and quality of teaching, to provide parents and learners with:

- a curriculum which meets the requirements of the National Curriculum and the needs of learners

- teaching which builds on previous learning and has high expectations of children's achievement

Learning
Governors and school managers will review the quality of children's learning, by cohort, class and group, to provide teaching which enables children to achieve nationally expected progress, e.g., setting of learner achievement targets

Purchasing
Governors and school managers will develop procedures for assessing need, and obtaining goods and services which provide "best value" in terms of suitability, efficiency, time, and cost. Measures already in place include:

- competitive tendering procedures (e.g., for goods and services above £100,000) in accordance with the school's financial regulations, Cheshire West and Chester Council Contract Procedure Rules and any applicable public procurement legislation.
- obtaining competitive quotations or completing other appropriate market testing for purchases between £10,000 and £100,000 in value
- procedures for accepting "best value" quotes, which are not necessarily the cheapest (e.g., suitability for purpose and quality of workmanship)
- procedures which minimise office time by the purchase of goods or services under £1,000 direct from known, reliable suppliers (e.g., stationery, small equipment)

Learners' Welfare
Governors and school managers will review the quality of the school environment and the school ethos, in order to provide a supportive environment conducive to learning and recreation.

Health & Safety
Governors and school managers will review the quality of the school environment and equipment, carrying out risk assessments where appropriate, in order to provide a safe working environment for learners, staff and visitors.

Monitoring

These areas will be monitored for best value by:

1. In-house monitoring by the Headteacher and other members of SLT e.g., classroom practice, work sampling
2. Annual Staff Appraisal / Performance Management
3. Annual Budget Planning
4. Visits by the School Improvement Adviser (SIA)
5. Analysis of school learner performance data
6. Analysis of LA learner performance data
7. Analysis of DfE learner performance data
8. Analysis of financial data, e.g., benchmarking data for all High schools within the LA / similar schools across the country

9. Ofsted Inspection reports
10. Internal Audit reports
11. Governors' committee meetings
12. Full Governors' meetings

CHAPTER 6 – FINANCIAL CONTROLS

6.1 Documented Systems, Procedures & Responsibilities

6.2 Cover Arrangements

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6.11 "Whistleblowing" Policy (Confidential Reporting Procedure)

Appendix 1 - "Whistleblowing" Policy

CHAPTER 6 – FINANCIAL CONTROLS

6.1 Documented Systems, Procedures & Responsibilities

6.1.1 The Strategic Business Leader is responsible for ensuring that the school has written descriptions of all of its financial systems and procedures, which are kept up-to-date, approved by the Governors' Finance Committee, and all appropriate staff are trained in their use. The school has adopted the LA's "Scheme for Specific Financial Regulations".

6.2 Cover Arrangements

6.2.1 The Strategic Business Leader is responsible to the Headteacher for ensuring that adequate financial control is maintained in the absence of key staff through staff training and work shadowing.

6.3 Segregation of Duties

6.3.1 Duties relating to financial administration must be distributed so that at least two people are involved. The work of one should act as a check on the work of the other and all checks should be fully documented.

6.4 Adequate Audit Trails

6.4.1 All financial transactions must be traceable from original documentation to accounting records and vice versa.

6.5 Alteration of Documents

6.5.1 Any alterations to original documents such as cheques, invoices and orders must be clearly made in ink or other permanent forms, and initialled. The use of correcting fluid or erasure of information on such documents is forbidden.

6.6 Access to Accounting Records

6.6.1 All accounting records must be securely retained when not in use, with access to them restricted to authorised personnel.

6.7 Retention of Documents

6.7.1 Documents must be retained for at least the periods specified under the Record Management Society's "Retention Guidelines for Schools" document (as per the school's Records Management Policy).

6.8 Self-Evaluation of Internal Control Framework

6.8.1 The Headteacher is responsible for ensuring that the school's financial procedures and internal control framework, as outlined herein, are reviewed, and updated accordingly, on at least an annual basis, through the Governors' Finance & Buildings Committee.

6.9 Schools Financial Value Standard (SFVS)

6.9.1 The SFVS was introduced from September 2011 and replaced the Financial Management Standard in Schools (FMSiS) and is a mandatory annual requirement for all LA maintained schools including Upton-By-Chester High School. The SFVS is primary aimed at governing bodies and is designed to assist them in gaining assurance that their school's finances are being appropriately managed and controlled.

6.9.2 The standard consists of 30 questions. Each question requires an answer of Yes, In Part, or No. If the answer is No or In Part, an action plan shall be produced identifying:

- required improvement actions;
- responsible officer;
- target completion date; and
- monitoring arrangements.

Progress against the action plan shall be reviewed by the Governors' Finance & Buildings Committee until all actions have been completed. . A detailed report must be provided to the Full Governing Body and the Chair of Governors must sign the completed SFVS declaration form, which must then be submitted to the LA by 31 March each year. The school's first SFVS submission was made in March 2013 with annual submissions being made thereafter. A supplementary related party transaction list return must accompany the main SFVS return.

6.10 Internal Audit / OFSTED Inspections

6.10.1 Inspections of the school's financial management by the LA's Audit & Risk Management Section and OFSTED serve to provide assurance to the Governing Body as to its adequacy. Any actions for improvement arising from Inspections should be scheduled for implementation at the earliest opportunity and reported to the Governors' Finance Committee.

6.11 "Whistleblowing" Policy (Confidential Reporting Procedure)

6.11.1 The school has a Whistleblowing Policy, which provides a mechanism for anyone to share their concerns about staff and Governor conduct and integrity, which facilitates their investigation to a satisfactory conclusion. A full copy of the Upton-By-Chester High School Whistleblowing Policy is included in Appendix 1.

Appendix 1 Whistleblowing Policy (Confidential Reporting Procedure)

Oct 2017 V1

Whistleblowing Policy

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1. About this policy

Upton-by-Chester High School is committed to conducting its business with honesty and integrity, and it is expected that all Employees and Governors will maintain high standards. However, all schools face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential within School in order to prevent such situations occurring and to be able to address them effectively when they do occur.

The aims of this policy are:

- To encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected as far as possible.
- To provide staff with guidance as to how to raise those concerns.
- To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

This policy covers all Employees, Governors, Consultants, Contractors, Volunteers, Casual and Agency workers.

This policy does not form part of any employee's contract of employment and it may be amended it at any time

All contact details for individuals/ organisations named in this policy are available at the end of this document.

2. What is whistleblowing?

Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work.

This may include:

- criminal activity
- failure to comply with any legal, professional obligation and/ or regulatory requirements
- miscarriages of justice
- danger to health and safety
- damage to the environment;
- a breach of Anti-Fraud & Corruption and Anti-Bribery Policies
- fraud and/ or mismanagement/ unauthorised use of public funds
- negligence including sexual, physical and/or financial
- breach of the School's internal policies and procedures, including our Code of Conduct

- conduct likely to damage the School's reputation
- unauthorised disclosure of confidential/ sensitive information
- the deliberate concealment of any of the above matters.

A whistle-blower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of the School's activities then it should be reported under this policy.

This policy should not be used for complaints relating to an employee's personal circumstances, such as the treatment of individuals at work. In those cases staff should use the School's Grievance Procedure and/ or Dignity at Work Policy.

If you are uncertain whether something is within the scope of this policy you should seek advice from the School's Whistleblowing Officer.

3. Raising a whistleblowing concern

Upton-by-Chester High School hopes that in the majority of cases staff will feel able to raise any concerns with their line manager; this may be in person or in writing if you prefer. It might be that there is an agreed way of resolving your concern quickly and effectively. In some cases the matter may need to be referred to another Officer/ Agency.

However, where the matter is more serious, or it is felt that your line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact one of the following:

- The Headteacher
- The Chair of Governors
- The Council's Whistleblowing Officer
  The Council's Monitoring Officer (Head of Legal and Democratic Services)
  (Maintained schools only)

If appropriate a meeting will be arranged to discuss your concern and this will take place as soon as possible. You may bring a colleague or union representative to any meetings under this policy, both you and any companion must respect the confidentiality of any disclosure and subsequent investigation.

A written summary of your concern may be taken, if so a copy will be provided. An indication may be given of how the matter will be dealt with.

If Governors have concerns about potential wrongdoing within School then these concerns may be raised with the Council's Whistleblowing Officer (*Maintained Schools*) or the Chief Executive (*Academy Schools)*.

4. Confidentiality

Upton-by-Chester High School hopes that anyone who wishes to raise a whistleblowing concern feels able to do so openly under this policy. However, if there is a desire to

raise concerns confidentially, every effort will be made to keep their identity secret. If it is necessary for the appointed Investigating Officer to know the identity of the individual making the original disclosure then this will be discussed with that individual.

Upton-by-Chester High School strongly encourages any disclosure not to be made anonymously as this may make effective investigation more difficult or impossible if such information cannot be obtained. It is also more difficult to establish whether any allegations are credible.

Whistle-blowers who are concerned about possible reprisals if their identity is revealed should discuss their concerns with the Head teacher (or one of the other contact points) so that measures can be then be taken, if possible, to preserve confidentiality.

If there is any doubt then advice can be sought externally from the Council's Whistleblowing Officer or from Organisations such as Public Concern at Work, the independent whistleblowing charity, who offer a confidential helpline.

5. Investigation and outcome

Once a concern has been raised, an initial assessment will be carried out to determine the scope of any investigation and the individual making the disclosure will be informed of the outcome of the assessment. There may also be a need to attend additional meetings in order to provide further information.

In some cases an investigator or team of investigators will be appointed including staff with relevant experience of investigations or specialist knowledge of the subject matter. The investigator(s) may make recommendations for change to ensure that the risk of future wrongdoing is minimised.

The appointed investigator will aim to keep the whistle-blower informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent specific details of the investigation and/ or any disciplinary action being given. Any and all information about the investigation must be treated as confidential.

If it is concluded that a whistle-blower has made false allegations maliciously or with a view to personal gain, the whistle-blower may be subject to disciplinary action.

6. If you are not satisfied

Whilst Upton-by-Chester High School cannot always guarantee the outcome, all concern/s will be dealt with fairly and in an appropriate way. The appropriate use of this policy will help us to achieve this.

If you are not happy with the way in which any concern has been handled, you can raise it with one of the other key contacts.

7. External disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing within School. In most cases it should not be necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate to report concerns to an external body such as a regulator. It will very rarely, if ever, be appropriate to alert the media. It is strongly recommended to seek advice before reporting a concern to anyone external. The independent whistleblowing charity, Public Concern at Work, operates a confidential helpline and you may wish to contact them for advice. They also have a list of prescribed regulators for reporting certain types of concern.

8. Protection and support for whistle-blowers

It is understandable that whistle-blowers are sometimes worried about possible repercussions. Upton-by-Chester High School aims to encourage openness and will support anyone who raises genuine concerns under this policy, even if they turn out to be mistaken.

Whistle-blowers must not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

If any individual believes that they have suffered any such treatment, then this should be raised with the Head teacher or Chair of Governors immediately. If the matter is not remedied then the matter can be raised formally using the School's Grievance Procedure.

Whistle-blowers must not be threatened or retaliated against in any way; involvement in such conduct may result in disciplinary action. In some cases the whistle-blower could have a right to sue the individual personally for compensation in an employment tribunal.

9. Key Contacts and additional information

Tables can be amended accordingly

Schools Whistleblowing Officer	
Governor with responsibility for Whistleblowing	
Council's Whistleblowing Officer	Helen Peters (Internal Audit) 01244 977 375 helen.peters@cheshirewestandchester.gov.uk
Head of Governance **(Monitoring Officer)**	Vanessa Whiting 01244 977 802 vanessa.whiting@cheshirewestandchester.gov.uk Karen McIlwaine (interim) 01244 977 802 Karen.mcilwaine@cheshirewestandchester.gov.uk
Council's Whistleblowing hotline (Internal)	01244 973 223 whistleblowing@cheshirewestandchester.gov.uk
Public Concern at Work (Independent whistleblowing charity)	Helpline: (020) 7404 6609 E-mail: helpline@pcaw.co.uk Website: www.pcaw.co.uk

10. Personnel responsible for the policy

The Head teacher as overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

All Employees and Governors are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing.

Other relevant policies in addition to this Whistleblowing Policy, these include:

Code of Conduct (incorporating Gifts and Hospitality)

Governor Code of Conduct

Anti-Bribery Policy and Framework
Anti-Fraud and Corruption Policy

CHAPTER 7 – OFFICIAL INCOME & BANKING

7.1 Official Income Sources

7.2 Charging & Remissions Policy

7.3 Music Tuition

7.4 External Lettings

7.5 Departmental Sales

7.6 Collection & Receipt of Income

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7.8 Income Preparation & Banking

7.9 Encashment of Personal Cheques

7.10 Debts Write-Off

Appendix 1 – Charging & Remissions Policy

CHAPTER 7 – OFFICIAL INCOME & BANKING

7.1 Official Income Sources

7.1.1 The school generates official income from a variety of sources including music tuition, examination re-sits, lettings, donations, grant funding, private photocopying and departmental sales to learners. Also, we recharge Dorin Park Special School for a proportion of our school energy costs in relation to its on-site satellite provision.

7.2 Charging & Remissions Policy

7.2.1 The Strategic Business Leader is responsible for co-ordinating the annual review and updating of the school's Charging & Remissions Policy for the full range of activities from which it generates income. The updated policy is presented to the Governors' Finance Committee for its consideration and approval, the outcome of which is reflected within the minutes of the meeting.

7.2.2 The school's current Charging & Remissions Policy is included in Appendix 1.

7.3 Music Tuition

7.3.1 Music is an important element in the curriculum at Upton-By-Chester High School and every encouragement is given to learners in this respect. In addition, there is an opportunity for learners to have extra music tuition. The majority of extra-curricular music lessons are provided throughLove Music Trust, although other lessons are delivered by individual tutors who are either self-employed or employed by the school. All lessons are subsidised by the school. Parental contributions towards the lesson costs are paid direct to Love Music Trust / the self-employed tutors, or to the school for lessons delivered by the tutor we employ.

7.4 External Lettings

7.4.1 Progressive School Lettings Limited manage external lettings of our on-site facilities, out of school hours, for which the school receives a percentage of the taking profits.

7.5 Departmental Sales

7.5.1 Some teaching departments generate official income through the sale of revision guides and materials to learners.

7.6 Collection and Receipt of Income

7.6.1

The Examinations Manager provides those learners who wish to re-sit examinations with a Google Exams Re-sit Form, which they complete and submit online. The form contains the necessary details to enable payment of the examination re-sit fee by card payment, made directly into the School Fund bank account. Receipt of payment is monitored by the Operational Finance Manager and confirmed to the Examinations Manager, which then prompts the learner's entry for the examination.

7.6.2

The Examinations Manager provides those learners who wish to have an examination re-marked with a link to the Google Exams Re-mark Form, which they complete and submit online. The Examinations Manager will review submissions for accuracy and appropriateness before calculating the appropriate fee and providing payment instructions. Payments are made by card directly into the School Fund bank account. Receipt of payment is monitored by the Operational Finance Manager and confirmed to the Examinations Manager, which then prompts submission of the re-mark request to the relevant examination board.

7.6.3

If, following the outcome of an examination re-mark, a learner is entitled to a refund of the re-mark fee (for example, where the examination grade is increased), the refund will be processed via a refund to the original payment card wherever practicable. A £3 administration and transaction charge will be deducted from the refund.

7.6.4 The school operates a Tucasi online payments system which enables parents/carers to make secure credit and debit card payments via VMS (Vesta Merchant Services) for various official/School Fund purchases from a link on the school's website. The school's Strategic Business Leader and Operational Finance Manager jointly determine which purchases are suitable to be made available for online payment. The Operational Finance Manager monitors all online payments, which feed automatically into the Tucasi Schools Cash Office system, where records of all income transactions are held. The online payments system can be used by parents/carers to top-up the funds within the cashless catering account(s) of their child(ren) on roll at the school, with the income being credited directly into the bank account of the catering contractor, rather than into the school's bank account, as the income belongs to it.

7.6.5 Parents / carers of learners who receive music tuition from a school-employed Music Tutor pay for their tuition, on a termly basis, via the school's on-line payment system (SCOPAY).

7.6.6 Occasionally, official income will arrive through the external post in the form of cheques. The member of staff responsible for opening and distributing incoming mail is responsible for recording the receipt of any cheque on a purpose designed log sheet. The cheque and log sheet are

taken direct to the Finance Office, where it is paid in and receipted via Tucasi. The receipt is attached to the corresponding log sheet and systematically filed within the main school office.

7.6.7 Occasionally, cash income may be received direct by the Finance Office, where it is paid in and receipted via Tucasi. Such income includes private photocopying and private telephone income.

7.6.8 Card Payment Terminal

The school operates a card payment terminal linked directly to the School Fund Lloyds Bank Account to facilitate the collection of specific income streams where card payments are appropriate and efficient.

The card payment terminal may be used for the collection of income including, but not limited to:

- Examination re-sit fees and associated examination charges;
- Sales of school promotional materials and merchandise;
- Sales associated with school performances, productions and events;
- Other approved School Fund income sources as authorised by the Strategic Business Leader.

A transaction processing fee of **1.75%** is deducted from receipts processed through the card payment terminal. Where appropriate, this fee shall be charged to the relevant School Fund cost centre to ensure that the full cost of the activity is accurately reflected.

All transactions processed through the card payment terminal must be supported by appropriate documentation and recorded in accordance with School Fund financial procedures.

The Operational Finance Manager is responsible for reconciling card terminal receipts to the Lloyds Bank Account and ensuring that both the gross income received and the associated transaction fees are correctly recorded and allocated to the appropriate Tucasi income codes and School Fund cost centres. Any discrepancies identified during the reconciliation process must be investigated promptly and reported to the Strategic Business Leader where appropriate.

Card terminal reconciliation records shall be retained in accordance with the school's document retention procedures and be available for audit inspection.

7.7 VAT

7.7.1 The Operational Finance Manager is responsible for ensuring VAT is correctly applied and processed.

7.8 Income Preparation & Banking

7.8.1 The Finance Administrator is responsible for preparing all official income for banking, which is done by a member of the Premises staff via the Post Office. The paying-in slip is stamped by the Post Office to verify the amount of income deposited.

7.9 Encashment of Personal Cheques

7.9.1 Personal cheques must not be encashed for individuals from any cash income or petty cash held by the school.

7.10 Debts Write-Off

7.10.1 The Operational Finance Manager monitors debtor payments and chases outstanding debts via letter and keeps the Strategic Business Manager informed.

7.10.2 Delegated authority to write-off bad debts is as outlined in the school's Scheme of Financial Delegation (Appendix 4 of Chapter 1 refers).

Appendix 1 – Charging & Remissions Policy

Upton-by-Chester High School

Charging and Remissions Policy

Statutory

Policy Link	
SLT	Laura Rowlands

To	Date
Finance and Buildings Committee	30/09/2026
Full Governing Body	N/A
Next Review	30/06/2027

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1. Aims

Our school aims to:

- Have robust, clear processes in place for charging and remissions
- Clearly set out the types of activity that can be charged for and when charges will and will not be made
- Offer a range of activities and visits whilst minimising the financial barriers that may prevent some learners from taking full advantage of these opportunities

2. Legislation and Guidance

This policy is based on advice from the Department for Education (DfE) on charging for school activities and the Education Act 1996, sections 449 to 462 of which set out the law on charging for school activities in England.

It's also based on guidance from the DfE on statutory policies for schools and academy trusts.

3. Definitions

- **Charge**: a fee payable for specifically defined activities
- **Remission**: the cancellation of a charge which would normally be payable

4. Roles and Responsibilities

4.1 The Governing Body

The Governing Body has overall responsibility for approving the charging and remissions policy, but can delegate this to a committee, an individual Governor or the Headteacher.

The Governing Body also has overall responsibility for monitoring the implementation of this policy.

Responsibility for approving the charging and remissions policy has been delegated to the Governors' Finance & Buildings Committee.

Monitoring the implementation of this policy has been delegated to the Governors' Finance & Buildings Committee.

4.2 Headteacher

The Headteacher is responsible for ensuring staff are familiar with the charging and remissions policy, and that it is being applied consistently.

4.3 Staff

Staff are responsible for:

- Implementing the charging and remissions policy consistently
- Notifying the headteacher of any specific circumstances which they are unsure about or where they are not certain if the policy applies

The school will provide staff with appropriate training in relation to this policy and its implementation.

4.4 Parents / Carers

Parents / carers are expected to notify staff or the Headteacher of any concerns or queries regarding the charging and remissions policy.

5. Where charges cannot be made

Below we set out what we **cannot** charge for:

5.1 Education

- Admission applications
- Education provided during school hours (including the supply of any materials, books, instruments or other equipment)
- Education provided outside school hours if it is part of:

- The National Curriculum
- A syllabus for a prescribed public examination that the learner is being prepared for at the school
- Religious education

- Instrumental or vocal tuition, for students learning individually or in groups, unless the tuition is provided at the request of the learner's parent / carer
- Entry for a prescribed public examination if the learner has been prepared for it at the school
- Examination re-sit(s) if the learner is being prepared for the re-sit(s) at the school

5.2 Transport

- Transporting registered learners to or from the school premises, where the local authority has a statutory obligation to provide transport
- Transporting registered learners to other premises where the governing body or local authority has arranged for learners to be educated
- Transport that enables a learner to meet an examination requirement when he or she has been prepared for that examination at the school
- Transport provided in connection with an educational visit

5.3 Residential visits

- Education provided on any visit that takes place during school hours
- Education provided on any visit that takes place outside school hours if it is part of:
  - The National Curriculum
  - A syllabus for a prescribed public examination that the learner is being prepared for at the school
  - Religious education
- Supply teachers, covering for teachers who are absent from school, accompanying learners on a residential visit

6. Where Charges Can Be Made

Below we set out what we **can** charge for:

6.1 Education

- Any materials, books, instruments, or equipment, where the child's parent / carer wishes him or her to own them
- Optional extras (see section 6.2)

- Music and vocal tuition, in limited circumstances (see section 6.3)
- Certain early years provision
- Community facilities
- Examination re-sit(s) if the learner is being prepared for the re-sit(s) at the school **and** the learner fails, without good reason, to meet any examination requirement for a syllabus

6.2 Optional Extras

We are able to charge for activities known as 'optional extras'. In these cases, schools can charge for providing materials, books, instruments or equipment.

The following are optional extras:

- Education provided outside of school time that is not part of:
    - The National Curriculum
    - A syllabus for a prescribed public examination that the learner is being prepared for at the school
    - Religious education
- Examination entry fee(s) if the registered learner has not been prepared for the examination(s) at the school
- Transport (other than transport that is required to take the learner to school or to other premises where the local authority or governing board has arranged for the learner to be provided with education)
- Board and lodging for a learner on a residential visit
- Extended day services offered to learners (such as breakfast clubs, after-school clubs, tea and supervised homework sessions)

When calculating the cost of optional extras, an amount may be included in relation to:

- Any materials, books, instruments or equipment provided in connection with the optional extra
- The cost of buildings and accommodation
- Non-teaching staff
- Teaching staff engaged under contracts for services purely to provide an optional extra (including supply teachers engaged specifically to provide the optional extra)
- The cost, or an appropriate proportion of the costs, for teaching staff employed to provide tuition in playing a musical instrument, or vocal tuition, where the tuition is an optional extra

Any charge made in respect of individual learners will not be greater than the actual cost of providing the optional extra activity, divided equally by the number of learners participating.

Any charge will not include an element of subsidy for any other learners who wish to take part in the activity but whose parents / carers are unwilling or unable to pay the full charge.

In cases where a small proportion of the activity takes place during school hours, the charge cannot include the cost of alternative provision for those learners who do not wish to participate.

Parental / carer agreement is necessary for the provision of an optional extra which is to be charged for.

6.3 Music Tuition

Schools can charge for vocal or instrumental tuition provided either individually or to groups of learners, provided that the tuition is provided at the request of the learner's parent / carer.

Charges may not exceed the cost of the provision, including the cost of the staff giving the tuition.

Charges cannot be made:

- If the teaching is an essential part of the National Curriculum
- If the teaching is provided under the first access to the Key Stage 2 instrumental and vocal tuition programme
- For a learner who is looked after by a local authority

6.4 Residential visits

We can charge for board and lodging on residential visits, but the charge must not exceed the actual cost.

7. Voluntary Contributions

As an exception to the requirements set out in section 5 of this policy, the school can ask for voluntary contributions from parents / carers to fund activities which would not otherwise be possible. This may include any activity (e.g., school visit), for which the school is not legally entitled to charge parents / carers.

There is no obligation for parents / carers to make any contribution, and no child will be excluded from an activity if their parents / carers are unwilling or unable to pay.

If the school is unable to raise enough funds for an activity or visit then it will be cancelled.

8. Activities We Charge For

The school will charge for the following activities:
Board and lodging costs (but only those costs) of residential trips deemed to take place during school time, excluding those learners entitled to a fee remission (see Section 9 below).

"Optional extra" day and residential trips and activities that are run outside statutory requirements and which take place (predominantly) outside school hours, with charges designed to cover their cost of delivery only.

Vocal and instrumental tuition provided at the request of the parent / carer. The cost of music tuition is subsidised by the school for all learners and are fully covered for learners who qualify for remissions under Section 9 below.

Examination entry fee(s) will be charged for:

- any learner who, in the Headteacher's judgement, has not prepared themselves adequately by effort or study;
- any learner who, without adequate reason, does not sit an examination for which they have been entered;
- any learner who fails to turn up on time for an examination;
- any learner who, by breach of examination regulations, is disqualified from the examination; and
- any re-sits at the request of the learner/parent/carer, unless the learner is being prepared for the re-sit by the school';

Any fees levied by exam boards in relation to parental / carer requests to challenge public examination results or to obtain original examination papers on their behalf.

The replacement cost, or cost of repair in respect of wilful damage, neglect or loss of school property (including premises, furniture, equipment, books or materials) by a learner, or repair, or such lower cost as the Headteacher may decide.

9. Remissions

In some circumstances, the school may not charge for items or activities set out in sections 6 and 8 of this policy. This will be at the discretion of the governing board and will depend on the activity in question.

9.1 Remissions For Residential Visits

Parents/carers who can prove they are in receipt of any of the following benefits will be exempt from paying the cost of board and lodging for residential visits (as defined in 5.3 above):

- Income Support
- Income-based Jobseeker's Allowance
- Income-related Employment and Support Allowance
- Support under part VI of the Immigration and Asylum Act 1999
- The guaranteed element of Pension Credit
- Child Tax Credit – provided you're not also entitled to Working Tax Credit and have an annual gross income of no more than £16,190
- Working Tax Credit run-on – paid for 4 weeks after you stop qualifying for Working Tax Credit
- Universal Credit – where the household has an annual net earned income of no more than £7,400, as defined by current Department for Education guidance

The remissions criteria match the eligibility requirements for Free School Meal (FSM) entitlement. The Governing Body strongly encourages any parent/carer who is in receipt of such benefits to claim their FSM entitlement, which could also lead to the provision of additional funding to the school.

No charge will be levied in respect of learners whose parent/carer is in receipt of the above benefits or who qualifies for Pupil Premium funding.

Financial support for parents/carers may be available from various charities (e.g., The Chairman's Trust / Dr Robert Oldfield Charity), towards the cost of educational activities and equipment/clothing etc. The school may be able to offer limited financial support towards the cost of certain non-statutory school organised trips / activities, which take place outside school hours, for Pupil Premium learners only. No financial support is possible, from the school, towards recreational-type visits e.g., skiing trips.

10. Monitoring Arrangements

The school's Strategic Business Leader monitors charges and remissions, and ensures these comply with this policy.

This policy will be reviewed by the school's Strategic Business Leader on an annual basis.

At every review, the policy will be approved by the Governors' Finance & Buildings Committee.

CHAPTER 8 – PAYROLL & PERSONNEL

8.1 Staff Appointment Processes

8.2 Staff Contractual Changes and Leavers

8.3 Overtime / Time-Off-In-Lieu (TOIL)

8.4 Annual Leave / Medical Appointments / Special Leave

8.5 Payroll Administration

8.6 Payroll and Personnel Documentation

8.7 Employee Transaction Web Report Reconciliations

8.8 Access to Payslips

8.9 Supply Cover Arrangements

8.10 Sickness Absences Reporting & Monitoring

8.11 Performance Management

8.12 Governor Appointments / Induction & Training

CHAPTER 8 – PAYROLL & PERSONNEL

8.1 Staff Appointment Processes

8.1.1 The H R & Office Manager is responsible for organising recruitment to vacant posts in response to instructions from the Headteacher. The processes followed are in accordance with the school's Safe Recruitment & Vetting policy and include:-

- Preparing job descriptions and person specifications.
- Drafting and placing advertisements.
- Preparing and distributing application packs.
- Receiving applications and arranging the shortlisting of applicants.
- Inviting shortlisted candidates for interview and sending for references.
- Interview preparation including organising the interview room, the interview panel, refreshments, school tours, selection tests (as appropriate).
- Completing DBS, Qualification and other pre-employment checks in-line with Safer Recruitment Guidance.
- Drafting letters of appointment and written particulars of employment (for authorisation by the Headteacher) for successful applicants and notifying payroll accordingly.
- Distributing an induction pack for each new starter and preparing the induction programme for new Support Staff.
- Updating the school's computerised personnel records system and Single Central Record within CPOMS promptly to ensure that accurate staffing records are available at all times.

8.2 Staff Contractual Changes & Leavers

8.2.1 The H R & Office Manager is responsible for writing to individuals and notifying the Employee Service Centre of contractual staff changes and leavers in response to the Headteacher's instructions. The letters / contracts are prepared by the H R & Office Manager, but are signed by the Headteacher.

8.3 Overtime / Time-Off-In-Lieu (TOIL)

8.3.1 Although teachers have no contractual entitlement to claim overtime payments, occasionally they may be asked to teach additional sessions outside normal school hours (e.g., run intervention sessions during school holiday periods) for which they will be paid.

8.3.2. Occasionally, members of the school's Support Staff (e.g., part-time reception staff and premises staff) are required to work additional hours, due to the need to resource the completion of ad-hoc tasks, abnormal peaks in workloads and covering staff absences.

8.3.3. The need for staff to work additional hours should be the exception rather than the rule as it would otherwise indicate that the area in question is under-resourced or suffering from inefficiencies. The working of extra hours needs to be carefully managed and appropriately authorised in advance of its occurrence, wherever practicable, as it has potential financial implications for the school and possible work life balance implications for the staff involved.

8.3.4 Any overtime to be worked by any member of staff, requires the prior approval of the Headteacher (or other designated senior member of staff). Staff who have worked additional hours for which they wish to be paid overtime are required to complete, and sign, a monthly Overtime Timesheet to confirm the actual extra hours being claimed. Completed claims must be forwarded, as directed on the claim form, to the appropriate senior officer for review and approval, prior to being sent to the H R & Officer Manager for inclusion within the next pay run.

8.3.5 As an alternative to being paid overtime, Support Staff who have been required to work additional hours, in order to cater for operational demands, may ask for compensating Time Off In Lieu (TOIL), which can be taken at a later mutually convenient time. Once TOIL has been earned, the member of staff must claim it by submitting an Access People "Add Time Worked in Lieu" request to their line manager for review and approval. The Headteacher acts as the second and final approver for all TOIL requests. The same approval process is followed whenever members of Support Staff wish to request to take TOIL they have earned via the "Add Leave" (TOIL) route within Access People.

8.4 Annual Leave / Medical Appointments / Special Leave

8.4.1 Only Support Staff who are contracted to work 52-weeks per annum have an annual leave entitlement, as all other term-time only staff have their leave entitlement reflected within their pay. The school's HR Team inputs the annual leave entitlement, for all relevant staff, within their Access People record. Whenever a member of staff wishes to take annual leave then they submit their request electronically via the Access People Self-Service portal. As with TOIL requests, annual leave requests require the approval of both their line manager and the Headteacher.

8.4.2 All staff seeking any other type of leave of absence (e.g., family / dependent care leave, compassionate leave, unpaid leave etc), must complete and submit a Leave of Absence Google Form request, which passes initially to the Cover Manager, to assess any cover implications, prior to going to the Headteacher for consideration and approval / rejection. The member of staff is notified of the outcome of their request and the school's HR Team organise any required payroll adjustments with the school's payroll provider.

8.5 Payroll Administration

8.5.1 The school purchases payroll services from eCWIP under the annual Schools' Business Support Agreement (SBSA).

8.5.2 The H R & Office Manager and the Operational Finance Manager are jointly responsible for processing pay adjustments accurately and within Payroll deadlines for salaried staff and payments due to casual staff (e.g., supply teachers, exam invigilators and midday supervision by teaching staff). All payments must be supported by appropriate paperwork to substantiate the payments processed, which must be authorised by the Strategic Business Leader or the Headteacher.

8.5.3 Staff needing to claim reimbursement for official journeys undertaken in their vehicles (and associated expenses such as parking / toll fees), complete a Business Mileage Google Form, which passes initially to the Operational Finance Manager to check for appropriateness and to ensure that the claimant holds Business Cover insurance. Once satisfied with the claim it is forwarded electronically to the Strategic Business Leader and then to the Deputy Head (Quality of Teaching) for their review and approval. Once approved, the Operational Finance Manager ensures that the claim is processed for payment via Payroll so that the payment can be assessed for statutory deductions (Tax and NI).

8.6 Payroll and Personnel Documentation

8.6.1 Payroll and personnel records are to be held securely at all times with access to them restricted to authorised staff being the Headteacher, the Head's PA, the H R & Office Manager, the Operational Finance Manager and the Strategic Business Leader.

8.7 Payroll Report Checking

8.7.1 The Operational Finance Manager is responsible for verifying the accuracy of all transactions appearing on the monthly Unit4 payroll reports (cross-reference to Chapter 4 – Section 4.1).

8.8 Access to Payslips

8.8.1 All staff have online access to their own monthly payslips, P45s and P60s etc via RPOWERED.

8.9 Supply Cover Arrangements

8.9.1 The Cover Manager is responsible for requesting cover for absent staff, and this is booked by the H R & Office Manager and/or another member of Front Office staff. The school has a small team of Cover Supervisors, to provide cover for short-term absences. The H R & Office Manager

organises supply cover for longer-term absences and other absences that cannot be covered by the Cover Supervisors. We use a mixture of supply teachers we employ directly and others engaged through supply agencies. All supply teachers record their hours of work on a timesheet, which they sign and submit to the H R & Office Manager, who checks them against the booking sheet and authorises them. These forms are used by the H R & Office Manager and Operational Finance Manager to identify the total hours payable to the supply teachers each month and to verify invoices received from Supply Agencies.

8.10 Sickness Absences Reporting & Monitoring

8.10.1 Staff are required to contact the main school office by 7.45 am on the first working day of absence, in order that any cover requirements can be assessed and organised by the Cover Manager. A Part 1 “Absence From Work” form is completed on behalf of the absent member of staff by the person taking the call, which is authorised by the Headteacher. Staff are required to advise of their likely length of absence and notify the main school office in advance of their return to work, details of which will be passed on to the Cover Manager and their line manager.

8.10.2 Upon their return-to-work staff must inform the H R & Officer Manager that they are returning. The H R & Office Manager provides the member of staff with a Part 2 “Return to Work” form, which they must complete promptly, sign and date and return to the H R & Office Manager, who forwards them to the Headteacher for awareness. Staff who are absent in excess of 7 calendar days must forward medical certificates to cover their absence.

8.10.3 The H R & Office Manager is responsible for maintaining staff sickness (and general) absence records and sharing the absence details with the school’s Payroll provider to ensure any associated changes can be properly reflected within staff pay.

8.10.4 Line managers are required to ensure that sickness absence is effectively managed within their areas in-line with the “Managing Attendance & Absence of School Staff” policy.

8.11 Performance Management

8.11.1 A business appropriate scheme for Performance Management is in place for all Support Staff, which runs on an annual cycle from September to August.

8.11.2 Similarly, the school has adopted the Local Authority’s Model Teacher Appraisal Policy, which satisfies the Education (School Teachers’ Appraisal) (England) Regulations 2012.

8.12 Governor Appointments / Induction & Training

8.12.1 The school has a process in place for the appointment of Parent and Staff Governors. All prospective Governors are given an application pack, which includes a list of desirable competencies sought from applicants. All new Governors are provided with access to a School Induction Pack and the opportunity to meet with the Headteacher and to be given a personal tour of the school. Also, the LA School Governance Team forwards a "Welcome Pack" to all new school Governors.

8.12.2 A matrix of financial management competencies, covering all members of the Governors' Finance & Buildings Committee, is maintained in order to highlight any general or specific financial training needs for Governors to increase their effectiveness in their role. A Governor Training budget is set aside within the annual school budget to cover the costs of providing Governors with adequate training across their full range of financial and non-financial responsibilities. A nominated member of the Governing Body has delegated responsibility for co-ordinating Governor training.

CHAPTER 9 – TAX

9.1 General Tax

9.2 Value Added Tax (VAT)

9.3 Educational Visits

9.4 Construction Industry Scheme (CIS)

9.5 Income Tax

CHAPTER 9 – TAX

9.1 General Tax

9.1.1 The Headteacher is responsible for ensuring that the school complies with Value Added Tax (VAT), employment and other tax regulations.

9.2 Value Added Tax (VAT)

9.2.1 VAT is a tax on consumer expenditure, which is administered by Customs & Excise. There are three current rates of VAT in the UK, being 20% (the "standard" rate), 5% ("reduced" rate) and 0% ("zero" rate).

9.2.2 Due to its size and range of activities, the LA is registered for VAT (Registration number 945 1011 54). The LA's VAT liability is based on the difference between its output tax (i.e., VAT charged by it to its VAT Registered customers) and its input tax (VAT charged to it for the supply of goods and services).

9.2.3 The school must ensure full adherence to the VAT legislative requirements on all purchases it makes and its supply of goods and services.

9.2.4 VAT must only be re-claimed upon receipt of bona-fide VAT invoices from suppliers.

9.2.5 Further advice on VAT issues for schools can be obtained from the LA's VAT Guidance booklet (available from the Strategic Business Leader) or from the LA's VAT Adviser (Stuart Ellis) on 0776 4442711.

9.3 Educational Visits

9.3.1 In order to be able to reclaim VAT on educational visits:-

1. Foreign visits must not be booked with a firm who are part of the Tour Operators Margin Scheme, as they cannot issue VAT invoices. Trips within the UK can be.

2. All bills including the deposit, relating to the visits must be paid through the delegated LMS budget as it is not possible to reclaim VAT on invoices passed through the School Fund.

3. The visit must:

   - Serve an educational purpose e.g., be part of the curriculum, or is linked to GCSE or A/AS level or equivalent studies.
   - Not basically be of a recreational or sporting nature.
   - Be prepared for and followed up in school.
   - Learners must be supervised by suitably qualified staff.

9.4 Construction Industry Scheme (CIS)

9.4.1 Due to its status as a Foundation school, Upton-By-Chester High School is exempt from the requirements of the Construction Industry Scheme (CIS).

9.5 Income Tax

9.5.1 The school's Operational Finance Manager is responsible for verifying the employment status of an individual prior to making payment as the individual might have to be paid via payroll with tax deducted at source. There are strict rules about payments to individuals who are self-employed, and this status has to be assessed on a case-by-case basis as the same individual can be classed as self-employed for one piece of work, but employed for another depending on certain criteria. Further advice should be sought from the LA's Employee Service Centre.

CHAPTER 10 – UNOFFICIAL SCHOOL FUNDS

10.1 School Fund – Purpose & Charitable Status

10.2 Management & Accounting Standards

10.3 Banking Arrangements

10.4 Accounting Records / Income & Expenditure Procedures

10.5 Bank Reconciliations

10.6 Ad-Hoc Spot Checks

10.7 Auditing Arrangements

10.8 Charitable Status Returns

10.9 Reports to Governors

CHAPTER 10 – UNOFFICIAL SCHOOL FUNDS

10.1 School Fund – Purpose & Charitable Status

10.1.1 The Upton High School Fund is a voluntary (unofficial) fund, with charitable status, that has been established to support school activities, but generated by funds independent of the school's official resources.

10.1.2 The Headteacher and Deputy Headteachers are the ex officio Administrators of the Fund, with the Strategic Business Leader acting in an executive capacity in its daily operation.

10.1.3 The Administrators are the trustees of all moneys received for the benefit of the School Fund and have the responsibility for the approval of all disbursements.

10.1.4 The Administrators will formally meet, at least annually, to review the operation and management of the School Fund.

10.2 Management & Accounting Standards

10.2.1 Whilst the School Fund is not public money, the standards for its guardianship must be as rigorous as those for the administration of the school's delegated budget, as outlined throughout this Finance Manual.

10.3 Banking Arrangements

10.3.1 The School Funds are deposited with the Chester branch of Lloyds Bank in a School Banking Account, which attracts gross interest of 0.01%, regardless of the balance held. The Strategic Business Leader is responsible for appraising alternative School Fund banking arrangements, from time to time, and making recommendations to the Governors' Finance Committee of any proposed changes to maximise the interest receivable.

10.3.2 There are 4 cheque signatories to the School Fund bank accounts, being the Headteacher, the two Deputy Headteachers and the Strategic Business Leader. Two signatures are required per cheque. When a signatory receives a cheque for signature it must already contain the payee and amount, and must be accompanied by the supporting invoice or documentation. Similarly, two signatories are required to approve BACS payments, via the Lloyds Commercial Banking Online (CBO) platform. Inter-account transfers from the School Fund to the school's LBA are approved by the Strategic Business Leader. The transaction details for all BACS and inter-account transfers must be uploaded into CBO in advance by the Operational Finance Manager and signatories must be provided with appropriate supporting documentation e.g., receipt/invoice, etc, and a summary submission sheet.

10.3.3 Consideration has been given to changing the bank mandate to include a maximum cheque value, to minimise the risks associated with possible high value "rogue" cheques being paid out of the School Fund. As the school needs to retain the ability to issue high value cheques, particularly in relation to residential visits abroad, it is considered that imposing a maximum cheque value would not meet the school's operational requirements. Lloyds has indicated that any high value cheques presented for payment against the School Fund (i.e., above £5,000), would be closely scrutinised for authenticity and the school would be contacted in the event of concerns about their validity.

10.3.4 The School Fund cheques books must be held in the main school safe, when they are not in use.

10.3.5 Monthly School Fund bank statements are received which are forwarded and opened by the Operational Finance Manager for checking and reconciliation to our local accounting records.

10.4 Accounting Records / Income & Expenditure Procedures

10.4.1 In order to preserve the integrity of the respective funds, the accounting records for the School Fund are maintained totally separate to those of the school's fully devolved LMS budget.

10.4.2 The School Fund accounting year runs from September to August.

10.4.3 The Operational Finance Manager is responsible for day-to-day operation of the School Fund.

10.4.4 Computerised School Fund accounting records are maintained by the Operational Finance Manager, using the Tucasi online "Schools Cash Office System" software package.

10.4.5 Access to the system is restricted by the use of users IDs and passwords, which give users access rights that are commensurate with their duties and responsibilities.

Income Transactions

10.4.6 Deposits into the School Fund are made predominantly via on-line payments by debit / credit card although cash and cheques are occasionally accepted as an alternative at Student Reception.

10.4.7 When cash and cheque income is being processed by Student Reception staff, the income details are immediately entered into Tucasi and a sequentially pre-numbered receipt is generated and issued to the payee. The only exception to the rule is where income for charitable donations (e.g., non-uniforms days) or school productions (refreshments and programme sales) etc, is collected locally for which the collector maintains an official record of sales made, which must

accompany the cash when it is paid in (in person) at Student Reception, where they are issued with a Tucasi receipt in return.

10.4.8 School Fund income is prepared for banking by the Finance Administrator, which is generally deposited at the bank by a member of the Premises staff on a regular basis, in order to minimise the risks associated with holding cheques and cash on the school premises overnight.

10.4.9 All income must be held securely prior to banking.

Expenditure Transactions

10.4.10 School Fund disbursements will be made by BACS payment, inter-account transfer (to the school's LBA only), or by cheque. The Operational Finance Manager will prepare all transactions for certification by two of the authorised signatories, providing them with the supporting documentation. Generally, the Strategic Business Leader will act as the first signatory/approver, who will initial and date the Payment Requisition form to authorise the expenditure.

10.4.11 The Operational Finance Manager will promptly process the Payment Requisition forms, checking the appropriateness of the expenditure, supporting documentation and the funds available within the client account.

10.4.12 School Fund disbursements will be made by BACS payment, inter-account transfer (to the school's LBA only), or by cheque. The Operational Finance Manager will prepare all transactions for certification by two of the authorised signatories, providing them with the supporting documentation. Generally, the Strategic Business Leader will act as the first signatory/approver, who will initial and date the Payment Requisition form to authorise the expenditure..

10.4.13 Whilst cheques to external parties are usually posted by the Operational Finance Manager to the payee, there are times when prepared cheques need to be issued via the Client Account Holder. In such circumstances the member of staff must collect it in person from the Operational Finance Manager and evidence the transfer in writing.

10.4.14 For school visits requiring a significant amount of available money to facilitate "in-person" official spend during a trip, the visit organiser will be issued with a travel expense card from the school's on-line expense management account (Volopa). The visit organiser will be fully accountable for expenditure incurred against the expense card issued to them.

10.4.15 The Operational Finance Manager is responsible for administering the Volopa account, overseen by the Strategic Business Leader, which will involve:-

- The issuing of expense cards to visit organisers (as required);
- The allocation of appropriate levels of funding to expense cards from the £3,000 deposited within the school's central Volopa account;
- Promptly transferring any balance remaining within an expense account to the central account on the first working day after the trip has ended (Strategic Business Leader to deputise in the absence of the Operational Finance Manager);
- Receiving, and processing, receipts in relation to expenditure incurred through the expense card and replenishing the funds into the central Volopa account from the relevant trip account.

10.5 Bank Reconciliations

10.5.1 The Operational Finance Manager is responsible for completing a full bank reconciliation upon receipt of the monthly bank statements. The completed bank reconciliations should be signed and dated by the Operational Finance Manager and then passed to the Strategic Business Leader who performs certain monitoring checks before countersigning and dating them.

10.5.2 Any anomalies detected whilst completing the bank reconciliations, or at any other times, must be promptly reported by the Operational Finance Manager to the Strategic Business Leader and must then be investigated to a satisfactory conclusion. The Headteacher must be informed promptly in the event of problems experienced in rectifying any anomalies.

10.6 Ad-hoc Spot Checks

10.6.1 The Strategic Business Leader is responsible for completing ad-hoc spot checks on the School Fund accounting records and the balances held.

10.7 Auditing Arrangements

10.7.1 The Governing Body is responsible for the appointment of a suitable, independent auditor for the School Fund i.e., not a governor nor a member of the school's staff so as to avoid any conflict of interest. The auditor need not be a qualified accountant, but should have sufficient financial knowledge and experience to fulfil the role competently.

10.7.2 The school's current auditor, who has been approved by the Governing Body, is Julie Harris, who is AAT qualified and is employed as a Finance Officer at another CW&C Secondary School. The accounts are audited on an annual basis, following which the Auditor provides the school with

a suitably worded Audit Certificate covering the period audited. The Operational Finance Manager is responsible for presenting the audited accounts, comprising of an income and expenditure account, a balance sheet and the auditor's certificate to the Governors' Finance Committee for its consideration, approval and minuting. The Audit Certificate and audited accounts are systematically filed and available for inspection by CW&C's Internal/External Auditors.

10.8 Charitable Status Returns

10.8.1 The school is required to make annual returns to the Charity Commission by June of each year, relating to the accounts for the previous School Fund year. The returns are prepared by the Operational Finance Manager and are then checked and authorised by the Strategic Business Leader prior to their despatch.

10.9 Reports to Governors

10.9.1 The Operational Finance Manager is responsible for producing and presenting reports to the Governors' Finance Committee on income and expenditure activity and balances within the School Fund.

CHAPTER 11 – ASSET MANAGEMENT

11.1 Inventory & Asset Registers

11.2 Asset Security Marking & Holding Assets Securely

11.3 Updating Register for New Acquisitions & Asset Relocations

11.4 Annual Independent Checking of Assets

11.5 Access to Inventory / Asset Registers in the Event of a Disaster

11.6 Asset Loans

11.7 Reporting Losses

11.8 Disposal of Assets

11.9 Consumable Stock Checks

CHAPTER 11 – ASSET MANAGEMENT

11.1 Inventory & Asset Registers

11.1.1 A General Office Assistant within the Support Staff team is responsible for maintaining the school's central computerised inventory of all moveable non-capital assets over £1,000 in value, whether purchased, leased or donated. This includes the school's minibuses, visual aid equipment, computer equipment, expensive machinery and qualifying white goods

11.1.2 The school holds, and maintains, four other separate asset registers for specific types of portable and attractive assets valued at between £100 and £1,000. Three of these asset registers are maintained by the school's Strategic ICT Manager and consist of:-

- A PDQ dynamic inventory for all PCs within their school, which tracks their access and location
- A Google Admin dynamic inventory covering all of the school's Chromebooks
- A Google spreadsheet covering all other central ICT assets including switches, access points and CCTV equipment

11.1.3 The 4th asset register is maintained by one of the Finance Administrators, in spreadsheet format, and covers all other qualifying assets within the school, which are not recorded within any of the aforementioned inventories / asset registers. This includes 2-way radios, AV devices, cameras/camcorders, musical instruments, Science equipment, TVs, white goods etc.

11.2 Asset Security Marking & Holding Assets Securely

11.2.1 All of the school's assets are affixed with a uniquely numbered asset tag label, which acts as an identifier within the school's inventory / asset registers.

11.2.2 All assets, such as cameras / camcorders etc must be held securely by the asset holder (e.g., Head of Department) when not in use in order to minimise the risk of theft or damage.

11.3 Updating Register for New Acquisitions & Asset Relocations

11.3.1 All inventories / asset registers are promptly updated for new acquisitions and those that are not of a dynamic nature must be updated promptly when assets are re-located around school.

11.4 Annual Independent Checking of Assets

11.4.1 The Strategic Business Leader is responsible for arranging for a suitable member of staff, independent of the person responsible for the maintenance of the central inventory (i.e., the Financial Administrator), to perform an annual 100% physical check of assets recorded to ensure that they can all be accounted for. The results of the physical check will be recorded with any discrepancies investigated to a satisfactory conclusion with the Headteacher being kept informed.

11.5 Access to Inventory / Asset Registers in the Event of a Disaster

11.5.1 The contents of the school's inventories / asset registers are secured via cloud back-up for ease of retrieval in the event of it being required for insurance claim / other purposes.

11.6 Asset Loans

11.6.1 No assets shall be removed from the premises except in the course of school business and no items can be used for purposes other than school business without specific written permission from the Headteacher (or designated deputy).

11.7 Reporting Losses

11.7.1 Any loss of an asset must be reported immediately to either the Strategic Business Leader or to the Headteacher and the circumstances leading up to the loss need to be investigated and recorded.

11.7.2 Consideration will be given to reporting an incident to the Police, following an initial investigation, in the event of suspected theft following an initial investigation. Prior advice will be sought, as appropriate, from the LA's Internal Audit Section.

11.7.3 The relevant inventory / asset register must be promptly updated to record the item's loss.

11.8 Disposal of Assets

11.8.1 General school staff have no authority to dispose of any school assets and must adhere to the following procedure if they have an asset, which they consider is surplus to the school's requirements. Decisions about the disposal of ICT assets will be made by the Strategic ICT Manager and by the Premises Manager for all other assets. All asset disposals require appropriate approval as per the school's Scheme of Financial Delegation. Whenever a need to dispose of an asset is identified, whether or not the item has a residual value, the Strategic ICT Manager

/ Premises Manager should complete a “Disposal of Assets” form, which should be forwarded promptly to the Strategic Business Leader.

11.8.2 The Strategic Business Leader has the authority to authorise the disposal of assets up to £100 in value, above which the following rules apply:-

Headteacher	Up to £1,000
Governors’ Finance Committee	£5,000
Full Governing Body	unlimited

11.8.3 The school’s inventory / asset register must be promptly updated with the salient disposal details. The method of disposal should be appropriate for the asset type e.g., all ICT equipment must be disposed of in accordance with WEEE regulations. In the case of PCs, prior to their disposal, there is a need to ensure compliance with the current data protection regulations by erasing all personal data from the hard disk. (Note that merely deleting files may not physically remove the data, which could be restored using specialised products). Any software products, for which licences are maintained in-house, are to be removed from the equipment prior to disposal.

11.8.4 Assets requiring disposal that have a residual value, will be offered for sale via a method, to be determined by the Headteacher, which is commensurate with their estimated sale value e.g., ranging from a simple agreement of price with the purchaser for low value sales to formal tendering procedures for high value disposals. The school’s governors have consented to the Strategic Business Leader opening an official eBay account (and PayPal account), under strict controls agreed by the Governors’ Finance & Buildings Committee, and could be a route open for the sale of school assets that have become surplus to requirements. The proceeds from any sales would be treated as official school income and paid into the school’s Local Bank Account.

11.9 Consumable Stock Checks

11.9.1 Stocks of consumables must be maintained at appropriate levels and subject to a physical check at least once per annum. Allowing stock levels to fall too low may cause operational difficulties if required quantities of consumables are unavailable. Holding excessive stock levels may result in too much funding being tied up in stock, which may become obsolete or perish. Budget Holders are responsible for ensuring that all stocks are held at appropriate levels and for the completion of the physical checks. Stocks of consumables must be held securely at all times with access to them sufficiently restricted. In the event of concerns arising about supplies of stocks abnormally diminishing without just cause, the individual must report it immediately to the Strategic Business Leader.

CHAPTER 12 – INSURANCE AND RISK MANAGEMENT

12.1 Insurance Policies

12.2 Risk Management / Risk Register

12.3 Indemnity to Third Parties

12.4 Activities Requiring Insurance By An External Person/Organisation

12.5 Notification of Losses

CHAPTER 12 – INSURANCE AND RISK MANAGEMENT

12.1 Insurance Policies

12.1.1 The school's current insurance provision is made predominantly through the DfE's Risk Protection Arrangement (RPA). The RPA includes cover for employer's liability, third party public liability, professional indemnity, property damage and overseas travel insurance etc. In addition to this cover, the school continues to insure its 2 minibuses through eCWIP. CW&C carries out annual safety inspections of our LEV and autoclave and DCE does likewise for our DT machinery to ensure that they meet legal requirements.

12.2 Risk Management / Risk Register

12.2.1 Whilst the insurance policies highlighted in Section 12.1 above provide reasonable protection to the school against potential risks in the areas they cover, the Governing Body must consider whether or not to insure risks not already covered. Risks need to be identified before any judgement can be made as to whether to insure against them. The Headteacher is responsible for ensuring that risk management is carried out at both an operational and strategic level. This will entail:-

- Identifying risks in relation to the objectives of the school;
- Scoring the risks in terms of their likelihood and impact;
- Identifying existing controls in place; and
- Identifying/implementing other actions required to reduce or eliminate the risks.

12.2.2 The Headteacher is responsible for developing and maintaining a risk register, which will be reviewed and updated on at least an annual basis. New risks should be identified, scored and assessed for treatment as and when they arise rather than awaiting the annual review.

12.3 Indemnity to Third Parties

12.3.1 No indemnity may be given to a third party without the written consent of the school's insurers, the Local Authority, or other agents as appropriate.

12.4 Activities Requiring Insurance By An External Person / Organisation

12.4.1 For certain activities that take place, the Premises Manager is responsible for ensuring that adequate insurance is held by the external person/organisation. This includes:-

- Volunteers providing transport for events/trips organised by the school must hold adequate insurance for this purpose;

- Organisations hiring the school premises will, as part of their hire agreement with PSL, need to demonstrate that they have adequate liability insurance; and

- Individuals/organisations holding on-site training must hold adequate liability insurance.

12.5 Notification of Losses

12.5.1 All staff must promptly notify the Premises Manager or the Strategic Business Leader of any accidents, losses and other incidents that may give rise to an insurance claim in order that the relevant insurers can be notified.

12.5.2 Following changes introduced in 1999 to Civil Litigation in England and Wales, which sought to make the legal system more accessible, equitable and cost effective, the Local Authority's insurers / RPA have a period of 3 months, from the date of acknowledgement of receiving a claim, to investigate it and make a decision on liability. Therefore, it is of paramount importance to ensure that the school provides its insurers promptly with any requested information to enable them to complete their investigation thoroughly within the statutory timescale.

CHAPTER 13 – SECURITY

13.1 Access to Safes

13.2 Personal Security

13.3 Financial & Personnel Records

13.4 Retention of Records

13.5 Data Protection Act 2018 Registration

13.6 Computer Passwords

13.7 Computer Back-Ups

13.8 Financial Systems Disaster Recovery Plan

CHAPTER 13 – SECURITY

13.1 Access to Safes

13.1.1 Access to the key operated main school safe is restricted to the Strategic Business Leader and to the Operational Finance Manager, who have individual keys for which they are personally accountable. The School Shop Receptionist (Finance Administrator), has control of a smaller safe, which is protected by a PIN code. There are other lockable fire-proof cabinets located around the school that can be used to hold other smaller valuables (e.g., confiscated learner mobile phones awaiting parental collection), and access to these is restricted to a maximum of two authorised members of staff

13.1.2 The safes and lockable fire-proof cabinets must be kept locked when not in use. The keys to be cabinets must be held securely, normally on the person of the key holders, and never where they may be accessed by any other person.

13.1.3 Income is banked on a regular basis to minimise the risk of holding it on the premises. Income awaiting banking and any floats held within departments must be held securely at all times (i.e., locked cash tin within a locked receptacle e.g., filing cabinet) with access to them appropriately restricted.

13.1.4 Current and new cheque books must be stored within the safe when they are not in use, together with the School Shop cash tin and Imprest petty cash tin.

13.2 Personal Security

13.2.1 As a general rule, working in the school does not pose a personal security threat as regards violent theft. However, there are times at the start and end of the day and especially during school holiday periods when limited numbers of staff are on duty and the risks to personal security may be higher. In order to minimise the risks to staff at these times, entry to the school through the main entrance is controlled via an intercom system, which is operated by the Main School Office staff. Additionally, security is provided through the use of a proximity card reader, which restricts access from the reception area to other parts of "A" Block. Staff working in isolation during school holidays, are instructed to carry a school two-way radio as a method of summoning assistance if needed.

13.2.2 Staff wishing to work outside the normal school day (7.30am to 6.00pm), are required to inform the Premises Manager of their intentions. A risk assessment will be undertaken to determine the level of risk and to identify a safe passage of egress to and from the school buildings. All visitors to the school must report to the main school reception where a

visitor pass will be assigned to them, which they must return and sign out before leaving the school grounds.

13.3 Financial & Personnel Records

13.3.1 All financial and personnel records should be locked away when not in use.

13.4 Retention of Records

13.4.1 The Strategic Business Leader is responsible for ensuring that key financial, supplies-related, employee-related and general documents are retained and appropriately stored to aid their ease of retrieval for their required duration in accordance with the Record Management Society's "Retention Guidelines for Schools" document.

13.5 Data Protection Act 2018 Registration

13.5.1 As the school holds both electronic and manual records containing personal information, the Headteacher must ensure that the school registers under the Data Protection Act 2018 and complies fully with the legislative requirements.

13.6 Computer Passwords

13.6.1 The ICT Network Manager is responsible for setting up computer network / software accesses for users, which must be commensurate with their respective roles and level of responsibility.

13.6.2 Users must not disclose their passwords to anyone else or sign on colleagues to allow them access to systems or processes to which they do not have access in their own right.

13.7 Full Off-Site Computer Back-Ups

13.7.1 The school runs a hybrid network utilising Virtualisation technology onsite synced with cloud solutions. Backups of the on-premises virtual systems are taken nightly utilising an onsite backup solution replicated to a cloud repository. Users home directories and email are backed up straight to the cloud, with shared data backed up within the schools chosen cloud enterprise solution. The schools' virtual platforms, home directory, email and enterprise solution data are kept for a minimum of 30 days. The Strategic ICT Network Manager is responsible for ensuring that the system is backed up on a daily, weekly, and monthly basis, with the back-ups being held securely and recovery from back-ups being satisfactorily tested.

13.8 Financial Systems Disaster Recovery Plan

13.8.1 The ICT Network Manager is responsible for devising, and testing, a disaster recovery plan that enables the school's computerised financial systems and data to be recovered swiftly in the event of a disaster

occurring. The Strategic Business Leader is responsible for identifying effective manual workarounds that would be implemented following a disaster until the computerised financial systems and data are successfully restored.