



Peel Park  
Primary School  
and Nursery  
*The Path to Success*

# Peel Park Primary School Finance Policy

Review date: September 24

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Approved by FGB:

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25

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## **Statement of intent**

At Peel Park Primary School, the governing board is committed to ensuring sound financial controls are in place and all expenditure is in line with best value principles.

All staff and governors are required to comply with this policy, which sets out the framework within which the school conducts its finances.

All parties concerned are expected to be aware of their responsibilities with regard to sound internal financial controls. The implementation of the following practices and procedures will ensure that funds are efficiently used to enhance pupils' education.

This policy aims to ensure that:

- All procurement arrangements achieve value for money.
- There are sound procedures in place for administering payroll and personnel matters.
- All income is identified, and all collections receipted, recorded and banked promptly.
- The school is adequately insured against exposure to risk.
- The use of petty cash is tightly controlled.
- The school provides training in financial administration to relevant members of staff.

## Legal framework

This policy has due regard to relevant legislation and statutory guidance including, but not limited to, the following:

- Data Protection Act 2018
- The UK General Data Protection Regulation (UK GDPR)
- DfE (2023) 'Schemes for financing local authority maintained schools'
- DfE (2023) 'Good estate management for schools'
- DfE (2023) 'Buying for schools: things to consider before you start'
- The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 (as amended)
- DfE (2023) 'School teachers' pay and conditions document 2023 and guidance on school teachers' pay and conditions' (STPCD)
- DfE (2023) 'Implementing your school's approach to pay'
- The School Staffing (England) Regulations 2009
- DfE (2021) 'Staffing and employment advice for schools'

This policy operates in conjunction with the following school policies:

- Data Protection Policy
- Governors' Allowances Policy
- Lettings Policy
- Records Management Policy
- Staff Code of Conduct
- Bradford Councils Financial Scheme for Schools
- Teacher's Pay policy
- Teacher's Capability policy
- Teacher's Appraisal policy
- Support Staff pay policy
- Whistleblowing Policy

## **Roles and responsibilities**

### **Governing board**

The governing board has overall responsibility for overseeing the financial performance and financial health of the school and in ensuring effective controls are in place to manage available resources and ensure regularity, propriety and value for money.

Governors will be responsible for:

- The management of the school's delegated finances, including the setting of the school budget, which will be spent according to the LA's scheme for financing schools.
- Making sure its budget reflects the school's educational objectives and is linked to the SDP.
- Ensuring money is spent for the educational benefit of pupils attending the school, and for the benefit of pupils in other schools.
- Developing a financial plan which establishes best value principles.
- Demonstrating compliance with the value for money requirements of their dedicated schools grant, through the annual submission of the schools financial value standard (SFVS).
- Identifying and requesting the financial information needed to ensure spending is in line with projections.
- Ensuring that pupil premium and the PE and sport premium are being spent on improving participation and attainment for eligible pupils.
- Considering information presented by the headteacher, school governing board and/or the SBM with regards to financial matters, including when considering the SFVS.
- Maintaining an up-to-date register of pecuniary interests annually - each governor and attendee will declare any interests at the beginning of any governing board or committee meeting.
- Making any pay decisions at the school, including reviewing each teacher's salary on an annual basis.
- Ensuring arrangements are in place for notifying staff members of their positions on the pay range, as well as any allowances they may be eligible for.
- Ensuring that sufficient funds are available to support pay decisions.  
Determining the extent to which specific functions relating to pay determination and the appeals process will be delegated to others.

### **Headteacher**

The headteacher will be responsible for:

- Prioritising and allocating financial resources appropriately, ensuring efficiency, effectiveness and probity in the use of public funds.
- Implementing the decisions of the governing board.
- Working with the SBM to put together a three-year budget forecast.
- Working with the SBM to draft and monitor the annual budget.
- Advising the governing board and providing the required information that assists them with developing the school's financial plan and the annual budget.

- Ensuring that all monies controlled by the school are handled in accordance with LA regulations and sound financial practice.
- Overseeing staff dealing with finances and ensuring that procedures are carried out accurately.
- Making monthly checks of procedures.
- Submitting any pay recommendations to the governing board for approval.
- Ensuring that the governing board has sufficient evidence upon which to make decisions regarding pay.
- Keeping teachers well-informed of any decisions made regarding pay progression, as well as ensuring that written records are held.
- Maintaining records or decisions and recommendations made, and evidencing that all decisions have been made fairly.

**The headteacher has delegated powers to spend up to £10,000 on non-recurring items. Expenditure over £10,000 and up to £20,000, the headteacher will consult with the chair of governors or in their absence the vice chair, and they will reach an agreement on this spend. Any expenditure over £20,000 must be approved by the governing board.**

The administration of financial procedures may be delegated to the governing board, SBM or other members of staff including the School Bursar, and the details of this delegation will be recorded in the Finance Policy.

**The SBM will:**

- Control, monitor and evaluate the school's finances, ensuring compliance with financial requirements and regulations.
- Work with and maintain administrative systems, ensuring that maximum efficiency is achieved.
- Provide reports, as requested, on current school accounts to the governing board.
- Ensure that orders, invoices and other financial documents are processed according to established procedures.
- Be responsible for checking the accuracy of information and providing regular reports to the headteacher and governing board.
- Be responsible for the financial management system and all financial and personnel papers. They will ensure that only authorised staff members have access to personnel files and that arrangements to access their own files are in place – in line with the GDPR and the Data Protection Act (DPA) 2018.
- Be responsible for maintaining a list of all assets.
- Maintain a secure list of all bank and building society accounts and the signatories for each.
- Check monthly bank statements and investigate possible errors.
- Advise the headteacher on matters of financial administration or maladministration.

**The SBM has delegated powers to sign off orders & receipts up to the value of £100, anything over this amount will be signed off by the headteacher. Should the SBM need to place an order, they will complete an internal order form and this will be signed off by the headteacher and processed by the office manager.**

## Other members of staff

The school bursar is responsible for ensuring compliance with all aspects of school finance, to bring to the attention of the governing board any discrepancies. Teaching staff will be responsible for ensuring that their subject budgets are managed within agreed procedures. Both teaching and non-teaching staff will be encouraged to alert the headteacher or governing board if areas of concern arise in respect of the school's financial affairs.

## Internal financial controls

To ensure sound financial control, school monies will be properly monitored in accordance with the requirements of the LA and the principles below:

- The person requiring a product or service will raise an internal order
- The headteacher will check the budget and authorise the raised order
- The Office Manager will input this into FMS and complete the necessary paperwork
- Where urgency requires an oral or online order this should be confirmed by a written order
- Goods received will be checked by the Site Manager against each order and passed to the person requiring them
- The SBM will process the invoice and update the accounts
- The three authorised signatories for the school are as follows: the headteacher, the deputy headteacher, Senior Teacher & DSL.
- All school cheques will have two signatures. Cheques will not be pre-signed under any circumstances, and only manuscript signatures will be used
- Provided that the overall budget allocation is not exceeded, the headteacher may authorise unavoidable expenditure (e.g. energy costs) that exceeds budget allocation; however, they will inform the governing board at the next available meeting.
- The school will not enter into financial agreements with loan agreements or capital implications without the prior approval of the LA or appropriate body
- Accounting records will be securely stored in accordance with the UK GDPR and the DPA 2018, and only authorised staff will have access to them
- Monies kept in the school will be secured safely in a locked safe and not exceed (amount covered by Insurance)

Member of staff	Cheques	Orders	Payments	Inventory
Headteacher	Signing	Signing	Authorising	Authorising write-offs
Deputy Headteacher	Signing	Authorising (absence cover)	Signing	Authorising (absence cover)
Senior Teacher	Signing	No	Signing	No
SBM	No	Preparing (absence cover)	Processing/BACS payments	Administration and annual report

<b>School Bursar</b>	<b>No</b>	<b>Preparing (absence cover)</b>	<b>Invoices (absence cover)</b>	<b>No</b>
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### **Monitoring**

When managing its delegated budget, the school will abide by the LA's requirements on financial controls and monitoring.

Income and expenditure will be regularly monitored against the agreed budget for the year, and the headteacher and the SBM will:

- Carry out a monthly internal monitoring procedure.
- Report on finances to the governing board at termly meetings.

Annual consistent financial reporting returns will be completed and sent to the LA.

Annual SFVS returns will be ratified and signed by the governing board prior to submission to the LA.

The headteacher and SBM will cooperate with the LA's audit regime.

### **Income**

The school is aware of the important financial relationship it has with the LA and the responsibilities and obligations of each party therein. In line with guidance regarding income generation and the basic principle of schools being able to retain income, except in certain specified circumstances, the school will:

- Retain income from lettings of the school premises which would otherwise accrue to the LA, subject to alternative provisions arising from any joint use of private finance initiative (PFI) or purchasing power parity agreements.
- Cross-subsidise lettings for community and voluntary use with income from other lettings, provided the governing board is satisfied that this will not interfere to a significant extent with the performance of any duties imposed on them by the education acts, including the requirement to conduct the school with a view to promoting high standards of educational achievement.
- Retain income from fees and charges except where a service is provided by the LA from centrally retained funds. The school will have regard to any policy statements on charging produced by the LA in this respect.
- Retain income from fund-raising activities.
- Retain the proceeds of sale of assets, except in cases where the asset was purchased with non-delegated funds, or the asset concerned is land or buildings forming part of the school premises and is owned by the authority.
- Purposes for which income may be used.

Any income accrued from the sale of assets purchased with delegated funds will only be spent for the purposes of the school.

The SBM will reconcile all income and expenditure transactions on a monthly basis to ensure that goods and services are being charged and paid for correctly.



All income shall be recorded at the point of receipt, and entered onto the finance system.

Official receipts will be created for all official income when it is received.

### **Voluntary and private funds**

The school will provide audit certificates in respect of the voluntary and private funds it holds to the LA, and of the accounts of any trading organisations controlled by the school.

### **Staffing and payroll**

#### **Teachers**

The school will appoint staff in accordance with employment law, and follow the requirements set out in the 'School Staffing (England) Regulations 2009'. The school will follow the requirements of the 'School teachers' pay and conditions' (STPCD) statutory guidance when determining the pay and conditions of teachers employed by the school.

The school will follow the provisions outlined in the school's Teachers' Pay Policy when managing the contracts of teachers.

In accordance with guidance on STPCD, all pay progression at the school is linked to performance. For this reason, all pay progression decisions will first be determined by the school's Teacher Appraisal Policy and Teacher Capability Policy.

#### **Support staff**

The school will appoint staff in accordance with employment law, and follow the requirements set out in the School Staffing (England) Regulations 2009.

The school will follow the provisions outlined in the Support Staff Pay Policy when managing staff contracts.

For support staff employed at the school, it is the LA who will be the employer. The school is mindful of this fact and is aware of their legal obligations when making decisions regarding the pay and grading of support staff.

The school has adopted the provisions of 'The Green Book' for support staff employed at the school. The provisions of this agreement will therefore have a contractual bearing on all support staff contracts.

The headteacher will determine the pay range for all new roles prior to advertising the role, except in relation to new high-level roles. All pay decisions for new high-level roles introduced into the staffing structure will be determined by the governing board following a case proposal from the headteacher.

When a new staff member is appointed, the headteacher will determine the starting scale point for the role from within the advertised pay range.

Incremental pay progression will be awarded annually on **1 April** each year until the highest scale within the grade is reached. If a staff member has less than **six months'** service in the grade by **1 April**, they will receive their first incremental increase **six months** after their appointment, promotion or regrading.

## **Pensions**

The school will follow the provisions outlined in the Pension Scheme Policy to ensure that it provides a workplace pension scheme for all eligible staff as soon as they start working at the school.

The school will ensure that its processes abide by the requirements as outlined by the Teachers' Pension Scheme (TPS) and the Local Government Pension Scheme (LGPS).

Appointment of new staff:

- Powers of decision making on school personnel matters will be agreed at governing board meetings prior to any decisions being made.
- The function to approve the school staffing is retained by the governing board
- For leadership recruitment at least one governor must be safer recruitment trained
- For other staff appointments one person on the panel must be safer recruitment trained

## **Payroll**

The payroll provider at Peel Park Primary School is City of Bradford Metropolitan Council.

The headteacher will sign off the monthly payroll reports once they are checked for accuracy by the SBM.

## **Governor payments**

The school will follow the provisions outlined in the school's 'Governors' Allowances Policy' when deciding whether to reimburse governors, and associate members appointed by the governing board, for any expenses they have incurred when serving on the board.

Governors will not be paid for their services to the governing board (unless the Secretary of State believes this is in the best interests of the school following intervention). The school will not refund governors or associate members for any loss of earnings incurred through the attendance of meetings.

The circumstances in which governors may make a claim will be agreed by the chair of governors in advance but will only be for expenditure necessarily incurred to enable the person to perform any governance duty that is beneficial to the school and relevant to their role on the board. Reimbursements will be authorised by the headteacher or chair of governors following submission of a claim form evidenced with receipts.

Governors should claim expenses on a termly basis, unless the amount to be claimed is substantial and/or urgent. Claims will be made using an agreed claim form and submitted to the SBM or headteacher via the school office. The chair of governors will be asked to confirm they have agreed this.

Claims will not be reimbursed unless authorised by the chair of governors. All claims will be subject to independent audit. If claims appear to be frequent or excessive, the chair of governors may refuse requests.

## **Contracts**

The school will follow the provisions outlined in the school's Tendering and Procurement Policy when entering into and managing contracts.

The school will seek legal advice before entering a contract and ensure it has a contract management plan in place. Non-routine tenders or purchases, such as leases, are subject to a contract, which will be signed before the work begins or goods are delivered.

A meeting will be arranged with the supplier to finalise the management and payment arrangements, clarify key performance indicators, and agree how they will work together.

All contracts will include the following details:

- The scope of the work, including accurate specifications
- The timeline and completion date of the work
- Quality control measures, e.g. regular meetings, compliance with any British Standard specification code
- The agreed fees or charges, including any payment dates or pricing schedule
- Specifications of the goods or service
- An 'implementation plan' to outline who is responsible for what
- Any terms and conditions, e.g. terminating the contract
- An exit process
- The requirements for any companies being employed by the supplier
- Indemnity against any claim which may be made in respect of personal injury to any person due to negligence by the school and against any claim for damage due to negligence of the contractor, and the contractor shall provide evidence of insurance against such claims

## **Purchasing**

The school will ensure that:

- Spending is for the purpose intended and there is probity in the use of public funds.
- Spending decisions represent value for money.
- Internal delegation levels exist and are applied.
- A competitive tendering policy is in place and applied, and PCR procurement rules and thresholds are observed.
- Professional advice is obtained where appropriate.

Where possible, the school will use a framework agreement to purchase goods, works or services.

## **Service Level Agreements**

All SLA's over the agreed spend of the headteacher will be brought to the full governing board for approval. Were these are cumulative the governing board will be made aware and this information will be brought to the governing board meeting.

## **Leases**

The school will follow the provisions outlined in the school's Lettings Policy when managing the leasing of the school premises.

The governing board will have overall responsibility for the management of lettings and for determining charges for the letting of the school premises.

The school will not enter into lease/purchase agreements without the prior approval of the governing board.

All lettings fees that are received by the school will be paid into the school's independent bank account, to offset the costs of services, staffing etc. (which are funded from the school's delegated budget).

Sub-letting of any kind is strictly prohibited. If the school receives any evidence pertaining to plans to sub-let, all bookings that the hirer has made will be cancelled.

## **Charges**

A charge may be imposed to cover the following:

- Costs of services (e.g. heating and lighting)
- Costs of staffing, including "on-costs" (e.g. additional security or caretaking)
- Costs of administration
- Costs of wear and tear
- Costs of insurance (if the school has arranged its own public liability insurance – see the hire terms and conditions)
- Costs of using the school's equipment, if applicable
- Profit element, if applicable

Where there are multiple lettings taking place at the same time, the costs for services and staffing will normally be shared between the hirers involved.

The charge issued for each letting will be reviewed annually by the governing board, normally taking place in the spring term, for implementation in the beginning of the next financial year, and taking effect from 1 April that year.

## **Assets**

The SBM will maintain a comprehensive and accurate list of the school estate's fixed assets on the school's Fixed Asset Register (FAR). The SBM and the headteacher will use the FAR to ensure the school effectively utilises its assets and plans for replacements, as necessary.

The SBM will create, hold, and update as necessary, a short- to medium-term Asset Management Plan (AMP) for the school estate's assets and share it with all relevant stakeholders.

The school will maintain an inventory of its moveable non-capital assets, in line with the requirements of the LA.

The school will keep a register of assets. This inventory will register anything that is portable and attractive, e.g. a camera. The register will be checked annually by the SBM and reported to the governing board.

### **School premises**

The governing board will be clear about who owns the land and buildings from which the school operates, including any leaseholds.

### **Disposal of assets**

The school will assign the responsibility for asset disposal to a member of staff with a suitable level of authority.

The school will try to obtain the best possible value from the disposal of assets, where applicable.

Assets with a carrying amount of above £1000 will require approval from the governing board prior to disposal. The write-off and disposal of assets with a value below £1,000 may be authorised by the headteacher or SBM.

### **Insurance**

The school will be insured for content and personal liability under the following insurance policy: Zurich Insurance.

### **Banking**

When opening and/ or using the school's bank account the governing board will:

- Select the most suitable for the school, considering their reputation, location and the accounts that they offer.
- Communicate their decision to the SBM and headteacher, who will inform any other relevant members of staff about the decision.
- Ensure that only the necessary members of staff are provided with the school's bank account details.
- Establish the passwords for the bank account and communicate these to the relevant members of staff.
- Decide whether to set an appropriate overdraft limit for the account or make it clear that no overdraft will be permitted.
- Ensure that staff who are permitted to access electronic banking facilities only do so from an approved school-owned device which has the relevant e-security measures installed.

The Office Manager & SBM will be responsible for:

- Banking monies.
- Preparing paying-in slips prior to banking.
- Ensure that all deposits and withdrawals are properly documented and receipts are provided.
- Ensuring that significant quantities of money are transported to the bank securely, i.e. not on public transport.

- Ensuring that monies are transferred from the school to the bank in a secure bag or envelope.
- Ensuring that all monies are reconciled with receipts prior to banking.
- Monitoring the bank accounts and ensuring that the accounts are functioning as they should.

When managing monies and interacting with the bank the following principles will apply:

- Before money can be paid in or withdrawn from the account, the chair of governors will give approval for the transaction to take place.
- A maximum of £100 can be withdrawn at any one time, unless the chair of the governors gives their express, written permission.
- Those with responsibility ensure they vary the days and times that they go to the bank.
- When staff use the bank card, they will be instructed to obtain receipts for all purchases; they should also obtain VAT receipts where necessary.
- The SBM, headteacher and chair of governors are the only members of staff who have permission to correspond with the bank.
- If members of staff who do not have permission to use the bank card require the school to purchase an item, they should complete a purchase order form which will be given to the headteacher to authorise detailing the cost and intended use of the item.
- Any pending banking, such as cheques, is locked away securely until they are banked.

Staff will not be expected to put themselves in danger when they are banking money – if they are ever in a threatening situation, their first priority should be to keep themselves safe.

Any banking discrepancies will be immediately reported to the headteacher or the chair of the governing board.

To ensure security of staff and finances, the school will conduct any relevant risk assessments.

### **The school business charge card**

The school currently utilises a Business Charge card and the credit limit is £4,000, however the limit on the card is restricted to £2,000. This limit can only be increased with the express permission of the governing board.

The charge card will be issued and used responsibly. Personal credit cards will not be used for purchasing products for the school.

The Governing Board have approved the use of the Business Charge card. The authorised users are as follows:

- Headteacher
- Business Manager
- Office Manager

The SBM, who is an additional user, is appointed to control the use of the business charge card and will oversee the following:

1. Card(s) must be kept in the school safe when not in use and can only be issued by the SBM, in her absence this will be the Headteacher. Authorised users must sign the

card out and return it as soon as is practicable after use. When the card is signed out for use by the SBM or in her absence the Headteacher they must obtain a secondary signature from an additional user.

2. The credit limit on the card is £2,000
3. The limit on spending for any 1 item is £500, anything over £500 must be reported to the headteacher and authorised by them before ordering.
4. The card can only be used in conjunction with the core purpose of running the school, e.g. health and safety, teaching and learning.
5. All internet orders are to be made by the Office Manager only and must be submitted on an order requisition form and signed by the head teacher or SBM to authorise up to their approved expenditure limit.
6. Any purchases from elsewhere (e.g. high-street shop) must have a valid V.A.T receipt.
7. Documentary proof of goods purchased, including details of nature and cost of goods, must be submitted to the SBM to process.
8. All purchase documentation relating to purchases must be filed and retained for 7 financial years.
9. Business charge card transactions must be committed on the accounting system immediately or as soon after the transaction as is practicable. The SBM must ensure that regular statements are received (monthly) and reconciled immediately.
10. Consideration should be given as to the timing of the receipt of statements with the aim of ensuring that expenditure and VAT are reported in the period in which they were incurred. Credit Card commitments should be appropriately accounted for at the year end.
11. The Business charge card 'bill' and all monies outstanding are paid by Direct Debit each month so that the school does not incur any interest charges. The Business Manager must ensure that this happens and the HT will sporadically check that payments are made on time and no interest is accrued.
12. The Business charge card must not be taken off site without the permission of the Chair of Governors. The details of the card must not be stored on any device

### **Reconciliation of Online Payments**

The school will use online payment systems for all of its expenditure and income transactions.

The school will ensure transparency about the inflows and outflows of its online finances and that all online banking statements are reconciled appropriately.

The school will follow the provisions outlined in the Reconciliation of Online Payments Policy when managing the school's online banking activity.

The school will obtain statements of its online payment transactions. These will be reconciled as soon as they are received and will be checked, signed and dated by the headteacher to evidence that the school's online transactions have been reconciled correctly.

Outstanding payments will be reviewed periodically against the school's banking statements, and commentary will be added to where cash flow problems are caused by outstanding payments.

All bank reconciliations will be signed off by the headteacher and countersigned by the SBM or another individual with an understanding of the reconciliation process.

The school will submit a termly finance return to the LA which breaks down the school's expenditure and income transactions, and summarises the school's cash flow position. Appropriate back-up documentation will also be provided.

Reconciliations will be undertaken regularly to avoid any difficulties in balancing the account, and to ensure that discrepancies can be identified and resolved in a timely manner. All discrepancies will be investigated by the headteacher and SBM and will be resolved prior to the next reconciliation.

Staff members responsible for undertaking bank reconciliations are not responsible for processing receipts or payments.

Payments made to the school will not be held in private bank accounts under any circumstances.

The school will reconcile the transfer of all money to the schools' bank account to ensure that the correct amount has been transferred for the correct transaction.

Following the payment for goods or services, the SBM will ensure that the amount charged is aligned with the agreed price prior to the payment for the item – the school will follow up any discrepancies by contacting its bank and the provider of the item or service.

Staff involved in the school's reconciliation processes will receive adequate training to ensure that they understand how to deal with the reconciliation of online payments.

### **Petty cash**

Petty cash will be held securely and the limit is £100. Petty cash transactions will be kept to a minimum and the maximum value for one transaction is £20. Petty cash receipts will be authorised by the SBM up to £20, anything over £20 will require a purchased order and payment will be made by BACS, once this has been authorised by the headteacher. Petty cash reconciliations will be counted by two members of staff and stored in the safe in the school office. Responsible staff will provide a receipt as an acknowledgement of receiving monies.

During school events, petty cash will be collected hourly and stored in the school safe. Monies will be banked as soon as possible and before we reach the maximum limit covered by insurance. Monies will not be kept on site over the holidays under any circumstances.

Online accounting systems will be used to maintain financial security as much as possible.

Any cash received in the office will be recorded – where requested, a signed, duplicate, prenumbered receipt will be given to the person who delivered the cash and a copy of the receipt is logged.

Post containing monies will be counted by two members of staff and processed using the receipt book and countersigned. If two members of staff are not available, post will be locked in the office safe until a second staff member becomes available.

All staff members will be required to obtain VAT receipts wherever possible. Where obtaining a VAT receipt is not possible, such as when making purchases through coin-operated



machines, staff members will still log details of the transaction such as the date and time it was made, the name of the vendor, and a description of the goods or services bought.

### **Charging for school activities**

When considering charging for activities the school will follow the provisions outlined in the Charging and Remissions Policy.

The school will recognise its legal requirements regarding charging for school activities under the Education Act 1996 and will aim to meet all additional guidance provided by the DfE.

### **Pupil premium**

When managing pupil premium allocations, the school will follow the provisions outlined in the Pupil Premium Policy.

The school will only spend pupil premium funding in line with the terms outlined within the conditions of grant as outlined below:

- For the benefit of pupils registered at the school
- For the benefit of pupils registered at other maintained schools or academies
- On community facilities whose provision furthers any benefit for pupils at the school

The school will use the PPG to support other pupils with identified needs where appropriate, for example, on pupils who have or have had a social worker or, pupils who may be acting as a carer.

The school will decide the activities on which the PPG will be spent in line with the framework and 'menu of approaches' set out by the government in ['Using pupil premium: guidance for school leaders'](#), and focussed on the three areas below:

- High-quality teaching, such as staff professional development
- Targeted academic support, such as tutoring
- Wider strategies to address non-academic barriers to success in schools, such as attendance, behaviour, and social and emotional support

If the school has not spent the PPG within the financial year in which it was allocated, the school will carry the remainder forward to the following financial year. When carrying PPG funding forward, the school will continue applying the above criteria.

The headteacher will report annually to the governing board and parents regarding how effective PPG spending has been and what impact has been made. The impact of PPG spending, in terms of improving educational outcomes and cost effectiveness, will be monitored, evaluated, and reviewed by the headteacher and the governing board.

Information regarding PPG spending will be published on the school website.

### **PE and sport premium**

The governing board will ensure that the PE and sport premium is spent in accordance with the provisions laid out within ESFA's 'PE and sport premium conditions of grant' document. The school will use the grant to:

- Develop or add to the PE, physical activity and sports activities that the school already offers.
- Build capacity and capability within the school to ensure that improvements made now will benefit pupils joining the school in future years.

In accordance with the conditions of grant, the school will publish online:

- The school's PE and sport premium allocation for the current academic year.
- A full breakdown of how it has been spent.
- The impact that the school has seen on pupils' PE and sport participation and attainment because of the premium.
- How improvements in PE and sports participation and attainment will be sustained.
- The percentage of pupils within the Year 6 cohort who have met the national curriculum requirement to:
  - Swim competently, confidently and proficiently over a distance of at least 25 metres.
  - Use a range of strokes effectively.
  - Perform safe self-rescue in different water-based situations.

The school will not spend the grant on the following:

- Employing coaches or specialists to cover PPA arrangements
- Teaching the minimum requirements of the national curriculum (except for top-up swimming lessons after pupils' core lessons)
- Transport to the national curriculum swimming lessons
- Funding capital expenditure

### **School forums**

The governing board and the headteacher will cooperate with the LA with the election of members to the schools forum.

The governing board and the headteacher will, where it is within their limits, cooperate with any direction from the schools forum, in relation to the expenditure of the school budget.

### **Conflicts of interest**

All staff and volunteers will be able to demonstrate that they do not have a vested interest in any decision-making or budget spending, remain objective and act within the best interests of the school and its pupils.

Members of the governing board will declare any conflicts of interest at an early stage and inform the relevant people, e.g. the headteacher. Members of the governing board will ensure that any conflicts of interest do not prevent them from making a decision that would be in the best interests of the school and its pupils.

Members of the governing board and the relevant members of staff will declare the following interests:

- Holding another public office
- Being an employee, director, adviser or partner of another business or organisation

- Pursuing business opportunities
- Being a member of a club, society or association
- Having a legal or professional obligation to someone else
- Having a beneficial interest in a trust
- Owning or occupying a piece of land
- Owning shares or some other investment or asset
- Having received a gift, hospitality or other benefit from someone/an organisation
- Owing a debt to someone/an organisation
- Holding or expressing strong political or personal views that may indicate prejudice or predetermination for or against a person or issue
- Being a governor, associate member or trustee at any other educational establishment
- Being a spouse, partner, relative or close friend of someone who has one of these interests

All interests and connections that could influence the school's reputation with the public will be declared.

Staff and volunteers that have a relative whom they know to have a declarable interest will declare this information. Only relevant interests will be declared, e.g. the spouse of the owner of a catering service when the school is seeking a new catering company.

Any interests that do not directly benefit individuals or their relatives will not need to be declared, e.g., being a small shareholder in a large national company rather than a significant shareholder.

The school will ensure that the decisions and decision-making processes at the school are, and are seen to be, free from personal bias and do not unfairly favour any individual or company connected with the school.

### **Preventing fraud and corruption**

Employees and individuals working for the school at all levels (whether permanent, fixed-term or temporary), including governors, volunteers, agents and any other persons associated with the school, will be expected to act with high levels of integrity and adhere to the rules outlined in the Anti-fraud and Corruption Policy.

Fraud and corruption will be minimised through effectively designed and consistently implemented management procedures which deny opportunities for fraud and corruption.

The headteacher and SBM will assess the areas of the school that are most vulnerable to fraud on a termly basis.

Fraud risks will be identified for all areas and processes of the school and assessed in terms of impact (including monetary and non-monetary) and the likelihood of occurrence.

Robust internal controls will be implemented to manage the risk of fraud covering the following areas:

- Approval and authorisation process of transactions
- Access restrictions and transaction controls

- Account reconciliations
- Physical security of assets
- Segregation of responsibilities
- Pre-employment checks

Internal controls will be reviewed on an annual basis by the SBM to ensure they remain effective and are being consistently applied.

Financial procedures and systems will reflect the need for internal checks and internal controls. All employees that are involved in the implementation of these controls will be provided with appropriate training.

Robust IT procedures will be implemented, including restricting access to certain systems.

All new employees will be familiarised with the Staff Code of Conduct and required to follow it at all times. Recruitment will be conducted in line with school policy and all new employees will be required to declare any business or pecuniary interests, and any other conflicts of interest.

Following a case of fraud or irregularity, the risk management strategy will be reviewed to ensure it considers all relevant risks and is effective.

### **Gifts and Hospitality**

The school will advise staff to consider, in all circumstances, whether offered gifts or hospitality are reasonable and justified and to reflect on the intention behind it.

It will be unacceptable for employees to:

- Give, promise, or offer a payment, gift or hospitality with the expectation or hope that they or the school will receive an advantage.
- Give, promise, or offer a payment, gift or hospitality to reward an advantage they or the school have already received.
- Give, promise, or offer a payment, gift or hospitality to a government official, agent or representative to facilitate or expedite a routine procedure.
- Accept payment from a third party if they know or suspect that it is offered with an expectation of a business advantage in return.
- Threaten or retaliate against another employee who has refused to commit a bribery offence or who has raised concerns under this policy.
- Engage in any activity that may lead to a breach of school policy.

This policy will not prohibit normal and appropriate gifts and hospitality, both given and received, if the following requirements are met:

- It is not given with the intention of:
  - Influencing a third party to obtain or retain business or a business advantage.
  - Rewarding the provision or retention of business or a business advantage.
- It is not given in exchange for favours or benefits.
- It is given in the school's name, not in the individual's name.
- It complies with local law.

- It does not include cash or a cash equivalent, e.g. vouchers or gift certificates.
- It is appropriate in the circumstances, e.g. the giving of small gifts at Christmas.
- The type and value of the gift or hospitality is reasonable based on the reason it is offered.
- It is given openly, not secretly.

Gifts and hospitality should not be offered to, or accepted from, government officials or representatives without the prior approval of the headteacher. School will advise staff that any gift over the value of £20 should be reported to the SBM and recorded. The SBM will then report these transactions to the governing board.

### **Financial irregularities**

The governing board and the headteacher will ensure all staff are informed of the school's policies and procedures related to fraud and theft, the controls in place to prevent fraud and theft, and the implications of breaching those controls. This information will be provided to new staff and governors upon their induction and individuals will be informed of any changes to the school's policies and procedures.

The responsibility for the prevention and detection of fraud rests primarily with governors and the SLT, but all staff will recognise that robust financial management forms a key part of the school's values and culture, and that they should actively support those values and culture by:

- Encouraging senior leaders to recognise and consider their financial management responsibilities.
- Being vigilant to the signs of financial irregularity.

All members of staff will be aware of the school's Whistleblowing Policy and will be encouraged to come forward if they have any concerns regarding financial management or financial propriety.

Any member of staff suspecting the occurrence of financial irregularity or fraud will notify the headteacher, who will advise on the appropriate action to be taken or investigate the matter; however, if it is the headteacher that is suspected of malpractice or financial irregularity, then staff must contact the chair of governors instead.

The school will cooperate with LA monitoring of school finances and will work with them to attempt to resolve any issues before formal action becomes necessary.

### **Retention of records and data protection**

Any financial records created as a result of the school's activities will be managed in line with the school's Data Protection Policy and Records Management Policy.

Financial records will be stored, retained, and disposed of in accordance with the retention schedules detailed in the Records Management Policy.

Data will not be kept for longer than is necessary. Paper documents will be shredded or pulped, and electronic memories scrubbed clean or destroyed, once the data should no longer be retained.

**Monitoring and review**

The governing board will review this policy on an annual basis in collaboration with the headteacher, who is responsible for communicating any changes to all members of staff.

