
MORECAMBE ROAD SCHOOL

FINANCE MANUAL



The School Finance Manual aims to determine school policy in line with Lancashire County Council (LCC) audit procedures, the Department of Education guidelines and recommended practice, the Scheme for Financing Schools in Lancashire and the Consistent Financial Reporting Framework.

Approved by the Full Governing Body on 8th November 2023

Signature: (Chair of Governors) __S Mainwaring_____

Signature: (Headteacher) __A Dootson_____

CONTENTS

Introduction

A Governance/School Policies

1. Statement of Roles and Responsibilities
2. Internal Financial Regulations
3. Finance Committee Terms of Reference
Appendix 1 – Membership of the Finance Committee
4. Anti-Fraud and Fraud Procedure Policy
Appendix 1 – The Principles of Public Life
5. School Charging and Remissions Policy
6. Lettings Policy
Appendix 1 – School Letting Credits
7. Debt Management Policy
8. Disposal and Control of Assets Policy
9. Whistle-Blowing Policy
10. School Charity Fund Governing Document
11. Credit Card Policy
12. Statement of Internal Control
13. Best Value and Benchmarking Policy
Appendix 1 – Best Value Statement
Appendix 2 – Benchmarking Report Template
14. School's Financial Value Statement
15. Approved Mileages for Staff Travel Claims
16. Mobile Phone Agreement

B Financial Procedures

1. Financial Management Systems
2. Income
3. Payroll
4. Purchasing Arrangements
5. Taxation
6. Unofficial School Funds
7. School Assets – Inventory
8. Best Value and Benchmarking
9. Local Bank Account Arrangements
10. Local LA (LA) Documents and Guidance

INTRODUCTION

Background/Purpose

- Schools are required to have up-to-date, documented and approved detailed financial procedures which are tailored to the school's needs and implemented consistently in practice.
- The procedures are to be approved by the Governing Body and reviewed and updated on a regular basis.
- These financial procedures are to be made available to all relevant staff. Non-adherence by staff should be regarded as theft and / or fraud and could result in the consequences laid down in the school's disciplinary procedures and / or criminal proceedings.
- This manual fulfils this purpose by providing information relating to roles and responsibilities for financial management, school policies which have a financial content, key financial procedures and relevant guidance available from the LA.

Review/Approval Process

- This manual was approved by the Governing Body on 8th November 2023 and will be reviewed on an annual basis.

Section A

GOVERNANCE/SCHOOL POLICIES

		Date Approved	Renewal Date
1	Statement of Roles and Responsibilities	08/11/2023	Autumn 2024
2	Internal Financial Regulations	08/11/2023	Autumn 2024
3	Terms of Reference for the Finance Committee	08/11/2023	Autumn 2024
4	Anti-Fraud and Fraud Procedure	08/11/2023	Autumn 2024
5	School Charging and Remissions Policy	08/11/2023	Autumn 2024
6	Lettings Policy	08/11/2023	Autumn 2024
7	Debt Management Policy	08/11/2023	Autumn 2024
8	Disposal and Control of Assets Policy	08/11/2023	Autumn 2024
9	Whistle blowing Policy	08/11/2023	Autumn 2024
10	School Charity Fund Governing Document	08/11/2023	Autumn 2024
11	Credit Card Policy	08/11/2023	Autumn 2024
12	Statement of Internal Control	08/11/2023	Autumn 2024
13	Best Value and Benchmarking Policy	08/11/2023	Autumn 2024
14	School's Financial Value Statement	08/11/2023	Autumn 2024
15	Approved Mileages for Staff Travel Claims	08/11/2023	Autumn 2024
16	Mobile Phone Agreement	08/11/2023	Autumn 2024

1. Statement of Roles and Responsibilities

STATEMENT OF ROLES AND RESPONSIBILITIES FOR FINANCIAL MANAGEMENT

1.1 INTRODUCTION

The Governing Body is a corporate body, and because of the terms of s.50(7) of the Education Act 2002, governors of maintained schools will not incur personal liability in the exercise of their powers to spend the delegated budget share provided they act in good faith.

The Governing Body, Headteacher and senior management team together constitute the leadership team of the school.

This statement identifies the roles and responsibilities of the Governing Body, Headteacher and School Business Manager for financial management.

Schools are required, in the management of their delegated budgets, to abide by the LA's requirement on financial controls and monitoring. (Scheme for Financing Schools in Lancashire).

1.2 GOVERNING BODY AND ITS COMMITTEES

The overall purpose of the Governing Body is to lead the school to provide the best possible education for the pupils. This involves, in particular:

- setting the school's vision and strategic aims
- monitoring and evaluating performance
- ensuring that the school is accountable to pupils, parents and the community it serves and to the LA.

Within this context the Governing Body has a strategic role in the financial management of the school. Its key responsibilities include:

- approving the financial priorities of the school through the:
 - School Development Plan
 - Annual Budget (which does not result in an accumulated deficit at the year end and does not exceed its total available resources)
- determining the allocation of resources within the school budget in accordance with the priorities in the School Development Plan
- approving and monitoring the annual budget
- ensuring that the budget is managed effectively and efficiently
- determining arrangements for delegation of financial decisions to the Headteacher by approving internal financial regulations
- evaluating the effectiveness and efficiency of spending decisions
- ensuring that use of resources and investments in teaching and learning take into account the LA's purchasing, tendering and contracting requirements.

1.3 RESPONSIBILITY FOR LEGAL COSTS

Legal costs incurred by the governing body, although the responsibility of the LA as part of the cost of maintaining the school, may be credited to the school's budget share unless the governing body acts in accordance with the advice of the LA. Morecambe Road School subscribes to a buy back agreement with the LA's legal services.

1.4 PUBLIC RESPONSIBILITY

The LA is obliged to publish a yearly statement detailing the budget share for each school and the formula used to calculate these budget shares and the detailed calculation for each school. After closure of each financial year, the LA publishes a statement showing out-turn expenditure for each school and the balances held in each school.

1.5 HEADTEACHER

The Headteacher provides vision, leadership and direction for the school and is responsible for the management of the school budget under delegation powers agreed by the governing body. These responsibilities include:

- creating a strategic plan (the School Development Plan) underpinned by sound financial planning. This identifies priorities and targets for ensuring that pupils achieve high standards and make progress, increasing teacher's effectiveness and securing school improvement
- preparing an annual budget plan which is within the resources available and reflects the school priorities for approval by the governing body
- effectively and efficiently, through value for money and optimising the use of resources, managing the school budget within the allocation of resources approved by the governing body (subject to virement limits)
- presenting regular financial monitoring reports to the governing body

1.6 SCHOOL BUSINESS MANAGER

The School Business Manager is responsible to the Headteacher for the day to day financial management of the school including the following:

- provide the LA with monthly Bank reconciliation information
- ensuring sound internal financial controls in relation to income and expenditure
- managing the safe custody and physical control of stores and equipment and the inventory of the school's moveable, non-capital assets. This management includes arrangements of an annual stock check of assets carried out by an individual other than those responsible for the asset custody and control
- update the school finance manual and relating policies on an annual basis
- ensuring that all financial accounting records for the school are accurate and up-to-date

- overseeing the ordering, receipt of goods and authorisation of payments in accordance with internal financial regulations
- monitoring the school budget on a regular basis including provision of monitoring information to budget holders and preparation of monitoring reports for the Governing Body.
- closure of old financial year accounts and opening the new year on the Finance 6 system
- providing financial advice and information to the Headteacher and governing body
- ensuring that all income is accounted for and banked
- determine and lead securing better value for money and production of the annual best value statement
- follow legal procedures for the payment of salaries and expenses
- manage unofficial accounts and submit annual reports to appropriate authorities
- provide the LA with details of the anticipated annual expenditure and income
- manage and co-ordinate annual compliance to the School's Financial Value Statement
- preparation of annual budget allocations iaw the School Development Plan for consideration by Headteacher and Governors
- provide 3-year budget plan for the Governors and Local Authority
- audit and regularly check financial responsibilities are met by school and staff

2. Internal Financial Regulations

MORECAMBE ROAD SCHOOL SCHEME OF DELEGATION INTERNAL FINANCIAL REGULATIONS

1.0 INTRODUCTION

- 1.1 The financial relationship between the LA and schools is set out in the Scheme for Financing Schools in Lancashire which is drawn up in accordance with the School Standards and Framework Act 1998. The Scheme contains requirements relating to financial management and associated issues which are binding on both the LA and school governing bodies.
- 1.2 The scheme provides a proper balance between control of public funds and the freedom of schools to control their budgets. All those involved in the financial management arrangements within schools have an interest in ensuring that sound financial management procedures are in operation, particularly Governors and Headteachers, in view of their responsibilities for managing a significant amount of public funds.
- 1.3 An authority may suspend a school's right to a delegated budget if the provisions of the authority's financial scheme (or rules applied by the scheme) have been substantially or persistently breached, or if the budget share has not been managed satisfactorily. A school's right to a delegated budget share may also be suspended for other reasons (schedule 17 to the Act)

2.0 TREATMENT OF SURPLUS AND DEFICIT BALANCES

- 2.1 Schools are allowed to carry forward from one financial year to the next any shortfall in expenditure relative to the school's budget share for the year plus or minus any balance brought forward from the previous year.
- 2.2 However, the LA operates a mechanism to clawback excess surplus balances, having regard to the principle that schools should be moving towards greater autonomy, should not be constrained from making early efficiencies to support their medium-term budgeting in a tighter financial climate and should not be burdened with bureaucracy.
- 2.3 The level of clawback is agreed annually by the LA and the Schools Forum. This is then advised to schools.
- 2.4 Schools are required to hold the appropriate level of guideline balances before assigning any balances for specific purposes.
- 2.5 For schools that hold balances greater than the LA's recommended guideline the LA shall be empowered to deduct from the current year's budget share a percentage of the excess surplus balances (clawback) as agreed following consultation with the Lancashire Schools Forum. The rate and any exceptions shall be reviewed annually and guidance issued to schools.

- 2.6 Any unplanned deficit on the final accounts, as reported in statements published under Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009, will be deducted from the following year's budget share for the school.
- 2.7 With the exception of the provisions on licensed deficits the Governing Body shall not approve a budget which exceeds their total available resources.

Licensed Deficits - The Governing Body may apply to anticipate future years' budgets. Normally, anticipations should be for a specific objective and relate to the following year's budget only and be subject to a limit of 10% of the school's budget share. In certain exceptional circumstances, the Governing Body may apply for a budget anticipation with recovery over more than one year, subject to the following conditions:

- the maximum length over which the school may repay the deficit is not greater than three years;
- the Governing Body giving a formal indication of their willingness to implement an action plan designed to achieve repayment over the agreed timescale and to comply with any conditions specified in the agreed plan;
- termly I&E returns or a revised forecast of school's outturn position are submitted to Schools Finance team;
- copies of all management accounts submitted to the Governing Body/Finance Committee are submitted to Schools Finance Team, on request;
- all budget anticipations will be subject to the agreement of Authority and will attract an interest charge calculated on the same basis as that applying to general school balances.

The Authority may recommend a visit by Schools Financial Services and in such instances the Authority reserves the right to make a charge for this service.

The anticipations are funded by the collective net surplus of all school balances. The extent to which budget anticipations can be approved in any year will be dependent on there being adequate overall resources within school balances/reserves to provide the funds required. The maximum proportion of the collective net surplus of schools' balances which will be used to back budget anticipations will be 40%.

In circumstances where a school requires a budget share advance in order not to be overdrawn at their bank, this will be treated as a cash advance and not a loan. This will have no effect on the school's budget and outturn statements.

The purposes for which a budget anticipation arrangement may be agreed include:

- planned improvement work (e.g. improving the fabric of the school buildings; improving the efficiency of mains services; health and safety improvements);
- installing specialist services (e.g. cabling for ICT);
- managing staffing re-organization/curriculum protection.

3.0 ESTABLISHMENT OF BUDGET HEADINGS, MONITORING AND CONTROL PROCEDURES AND EXERCISE OF VIREMENT

- 3.1 Each year, on receipt of its funding allocations from the authority / ESFA the Governing Body shall establish appropriate budget headings for the school as a whole under which the budget shall be controlled and determine the initial budget allocation to each heading, the consistent financial reporting (CFR) framework is recommended. Any changes to budget allocations following notification by the Authority of the previous year's surplus / deficit brought forward shall be determined by the Governing Body.
- 3.2 The Headteacher may sub-divide the budget into Cost Centres determined by the Governors on a departmental or other basis in order to facilitate day to day administration and control.
- 3.3 The Headteacher shall be empowered to exercise virement between budget headings approved by the Governors of up to £15,000 in total for any heading during the year. Any virement exercised shall be reported to the Governors at their next meeting. Virement in excess of this figure requires the prior approval of the Governing Body. In exceptional circumstances, approval of virements can be made as Chairs Action and reported at the next meeting,
- 3.4 The Headteacher shall establish suitable arrangements for the control and monitoring of expenditure against budget headings.
- 3.5 In line with the SFVS, six financial reports will be received by the Governing Body on school expenditure compared with budget. Reasons for any significant variances between actual and estimated expenditure to date shall be identified. In addition, the Headteacher shall inform the Governors immediately if significant overspendings are likely to occur, resulting in the school budget falling into a financial deficit position.
- 3.6 The Governing Body shall consider the appropriate level of reserves and balances at the school.
- 3.7 In order to set a well-informed and balanced budget each year, the school should make a forward projection of its budget, including both revenue and capital funds, for at least three years. This is a requirement of SFVS. The Governing Body shall consider such financial forecast reports, ideally on a termly basis using the best / latest available information.

4.0 PURCHASING, TENDERING AND CONTRACTING REQUIREMENTS

4.1 The Governing Body is responsible for ensuring that purchases and contracts entered into for the supply of goods and services comply with Procurement Rules for Schools, in particular:

4.2 Contract Procurement Activity Requirements for **Services and Supplies** by Value

- ◇ orders or contracts of up to £20,000 may be entered into with a minimum of one quote, although at least three are recommended;
- ◇ for contracts or purchases between £20,001 and £74,999 in aggregate value, at least three written quotes are required;
- ◇ contracts over £75,000 in aggregate value must be publicly advertised and tenders invited for each contract.

Contract Procurement Activity Requirements for **Execution of Works** by Value

- ◇ orders or contracts of up to £24,999 may be entered into with a minimum of one quote, although at least three are recommended;
- ◇ for contracts or purchases between £25,000 and £99,999 in aggregate value, at least three written quotes are required;
- ◇ contracts over £100,000 in aggregate value must be publicly advertised and tenders invited for each contract.

4.3 The Headteacher shall maintain a record and copies of all quotes and tenders received and retain for audit inspection.

4.4 The Governors, the Headteacher and also any member of staff who may have influence over purchasing decisions shall disclose any business interest they or their immediate family have in a Register of Business Interests maintained within the school. The person concerned shall be excluded from any decision or meeting whilst the contract or other matter which relates to their or their immediate family's business interest is being considered and/or voted upon. The business register is published on the school website and updated annually.

4.5 For a contract where a payment is to be received by the school, the highest tender should be accepted, but where a payment is to be made by the school, the lowest tender should be accepted. Departure from these requirements may occur only with the prior approval of the Governing Body and the reasons for not complying with the conditions must be recorded in the minutes of the meeting. The receipt of sponsorship must not be regarded as a valid reason for not complying with these conditions.

4.6 Where the Governors have established an approved list of suppliers or contractors any order shall be placed with an appropriate supplier from that list.

- 4.7 Building maintenance and new build orders shall only be placed with contractors who have adequate insurance.
- 4.8 The Headteacher shall maintain a record of all sponsorship received by the school, including the sponsor's name and details of cash/goods received, date of receipt and use made of cash/goods.
- 4.9 The school's budget share must not be used to purchase alcohol, for human consumption, except where it is to be used in religious services.
- 4.10 For some specific services or bespoke works, there may be occasion to only request quotes from one supplier/contractor. The reasons for the use of one supplier/contractor are to be recorded within the Finance Committee Meeting minutes.

5.0 LOCAL BANK ACCOUNT

- 5.1 The Governors decided to operate a local bank account for Morecambe Road School. The decision to change the school's banking arrangements was notified to the LA in July 2012.
- 5.2 After consultation with other schools it was decided to bank with Lloyds Bank - a bank on the approved LA list. Only Lloyds Bank is to be used for the operation of local banking arrangements.
The Headteacher shall be responsible for ensuring that adequate arrangements are made for the administration of the account in accordance with the bank account scheme issued by the LA. No arrangements for loans or overdrafts will be made.
- 5.3 Signatories, approvers and administrators of the bank account are to reflect an adequate separation of duties for payment with at least 3 people as authorised signatories/approvers but no more than 5.
- 5.4 Instalments of the budget share will be paid on a 12 equal monthly basis - on the 15th of each month or the previous working day if the 15th falls on a weekend/bank holiday. In accordance with Section 49(5) of the Code of Practice for Treasury Management in Local Authorities money advanced by the LA and held in the school's bank account remains the property of the LA until spent.
- 5.5 People and Pay Services manage the payroll for the school, payroll costs will be recovered from the school bank account. There is a consequent direct debit to recover gross pay and employers' contributions from the school's bank account. Under this arrangement, accounting for pay transactions is carried out by Douglas Grange Accountants

6.0 AUTHORITY TO INCUR EXPENDITURE AND PLACE ORDERS

- 6.1 The Headteacher shall have delegated authority to incur expenditure on any goods and services or enter into any contracts related to the objectives of the school up to a value of £20,000 provided that the expenditure can be met from within the appropriate approved budget heading and that no liability in excess of £20,000 is incurred in any future year.
- 6.2 All orders for goods or service contracts of value £20,000 and above or with an annual commitment of more than that amount shall be subject to the prior approval of the Governing Body, including as part of the annual budget allocation and preparation procedures and reports.
- 6.3 The Headteacher is responsible for ensuring that there are secure arrangements for the authorisation of orders and the examination, verification, coding and certification of invoices including ensuring that:
- ◇ the duties of authorisation of school orders and the certification of accounts for payment are not performed by the same person, and wherever practicable the approval of ordering shall be performed by the more senior person.
 - ◇ all official school orders shall be approved on Finance 6 firstly by the Headteacher or in their permanent absence the School Business Manager
 - ◇ all invoices are authorised by the School Business Manager and processed by the School Business Support Officer.

7.0 VALUE ADDED TAX

- 7.1 The LA is able to reclaim VAT on expenditure relating to non-business activity and carries out this function on behalf of the school from the month end returns submitted by the School Business Manager.

8.0 DETERMINATION OF STAFFING ESTABLISHMENT

- 8.1 The Governing Body shall determine the staffing establishment for the school having regard to available financial resources.

9.0 CONTROL OF ASSETS

- 9.1 The Headteacher shall ensure that adequate arrangements exist for the security of all buildings and the physical control of stores and equipment and for the maintenance of records, having regard to any guidance or instructions issued by the LA.
- 9.2 The Governing Body shall determine a policy for the control of assets and the write-off of surplus equipment. See A8.
- 9.3 Assets are defined as any one individual object with a value (excluding VAT) of £50 or more

10.0 USE OF SCHOOL PREMISES

- 10.1 The Governing Body shall determine a lettings policy for the school.
- 10.2 Where the school has discretion relating to credits for use of school premises, these credits shall be determined by the Governing Body and shall be reviewed on an annual basis to ensure that overall there is no net cost to the school's budget share.

11.0 UNOFFICIAL SCHOOL FUNDS

- 11.1 Monies relating to unofficial school funds shall be held in a separate bank account identified with the name of the school and for which the signatures of at least two named persons shall be required to affect withdrawal from the account. The signatories to the account shall be appointed from the staff of the school by the Headteacher.
- 11.2 The Headteacher shall inform the Governing Body at the end of each financial year of the unofficial funds which are in existence or have existed during the year, indicating the general purpose of each fund. A summary and report of the accounts will be submitted to the Governing Body annually.
- 11.3 The School Business Manager shall submit copies of accounts for each unofficial fund together with an audit certificate to the LA on an annual basis.
- 11.4 One of the Unofficial School Funds is a registered charity and has its own governance document. See A10. The Trustees are the Headteacher and the School Business Manager.
- 11.5 The Charity and Trading Account are inspected/audited annually by an independent accountant.

12.0 CONSIDERATION OF AUDIT REPORTS

- 12.1 Any audit report in relation to the school produced by the County Treasurers or the County Council's external auditors shall be considered by the Governing Body.
- 12.2 The Governing Body shall approve any action plan arising from the audit and monitor implementation of that plan to ensure that all agreed action has been taken.

13.0 INCOME

- 13.1 The Governing Body shall determine a charging policy for the supply of any goods or services. See A5.
- 13.2 The Headteacher shall ensure that all income due to the school is accounted for in accordance with the school's charging policy.

13.3 Bad debts up to the value of £300 may be written off by the Headteacher without the prior approval of the Governing Body or nominated Committee. The Headteacher must report all such write-offs to the next meeting of the Governing Body or nominated Committee.

13.4 For bad debts in excess of £301, the prior approval to write off must be obtained from the Governing Body, or a nominated Committee.

14.0 GIFTS AND HOSPITALITY

14.1 Prior approval should be sought, where possible, from the Headteacher before school staff accept any gift or hospitality that is estimated to be beyond a face value of £25. Gifts should not be in the form of cash or securities; the gift or hospitality is a one-off and not repeated on a regular basis; and the gift or hospitality is given openly, not secretly.

14.2 Any offer or receipt of gifts or hospitality with a token value of above £25 shall be declared and the Headteacher should maintain a register of all declarations of gifts and hospitality. Completed declaration forms should be completed within 10 days of the date of the gift or hospitality. The register will be open to inspection by the Chair of Governors and Headteacher.

15.0 STAFF LOSS OR DAMAGE TO STAFF PERSONAL PROPERTY

15.1 Re-imburement (part or whole) for loss or damaged personal property will be considered by the Headteacher on an individual basis.

15.2 Staff must request re-imburement in writing within 1 working day of the loss or damage becoming known to them. A signed statement is to be submitted as a record of events with witnesses and third-party names. As soon as possible the member of staff is to obtain replacement quotes and valuations. All documents and paper work are to be passed to the School Business Manager.

15.3 All staff must be aware and consider safety and security of their personal property. Neglect to make personal property secure and safe will result in non-payment of the claim.

15.4 Payments from the School Budget for claims of £100 or less can be decided and authorised by the Headteacher. If more than £100 the payment is to be approved by both the Headteacher and Chair of Finance and must be reported in the minutes to the Finance Governors at the next meeting.

15.5 Reimbursement will be on a 'wear and tear' basis and reductions made in accordance with age and depreciation.

15.6 The School Business Manager will endeavour to reclaim costs from the LA Insurance Scheme.

16.0 BUSINESS INTEREST REGISTER

- 16.1 The Governing Body is required to have a register which lists for each member of the governing body, the headteacher and all school staff:
- Any business interests that they or any member of their immediate family have;
 - Details of any other educational establishments that they govern;
 - Any relationships between school staff and members of the governing body including spouses, partners, and relatives;
 - Staff must record work (paid and voluntary) which is additional and external to school including respite care of children and young people.
- 16.2 The register is updated annually. New staff and governors are to complete a form on induction.
- 16.3 The register is to be available for inspection by governors, staff, parents and the LA. It is published on the school website.

17.0 FRAUD

- 17.1 All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets. See A4.
- 17.2 The Governing Body and the Headteacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information is to be part of staff and Governor induction.

18.0 RETENTION OF FINANCIAL RECORDS

- 18.1 All financial records are to be retained for the current year plus six previous years in line with the school's data protection policy retention schedule. Records include bank account documentation, cheques, income documents, petty cash details, invoices and orders.
- 18.2 Secure disposal will be arranged by school at the end of the retention period.
- 18.3 Schools are responsible for the storage of their own records.
- 18.4 Historical financial records, such as invoices and monthly reconciliation paperwork, will be scanned and electronically stored when practical and possible.

19.0 STAFF TRAINING AND QUALIFICATIONS – SCHOOL EXPENDITURES

19.1 School invest a significant amount of the school budget for Staff Training and Development. It does not represent value for money when investments are made for members of staff who, soon after completion of training and or qualification, leave Morecambe Road School. Therefore, the following recoupment will be invoiced to individual members of staff as applicable – note that the below relates to any training or qualification over the cost of £300 to school:

- If an employee leaves during training and qualification or within 12 months of completion, 50% to be repaid of total cost including additional expenses incurred.
- If an employee leaves within 1-2 years of completion, 25% to be repaid of total cost including additional expenses incurred.
- If employee leaves after 2 years of completion, there will be no repayment

19.2 Staff should always research courses with limited travel costs. However, it may be necessary for some courses that staff have to book into overnight accommodation. For these occasions, school will reimburse meal costs to the values as follows:

Breakfast - £10

Lunch - £5

Dinner - £15

- Totals include a meal and a drink.
- All other refreshment costs are paid for by the individual member of staff and are not to be claimed.
- The above totals are maximum limits to claim. Staff are encouraged to be economical with meal purchases.
- Totals are for each 'meal' time and not transferable to the next 'meal' eg if you do not have breakfast, this does not increase your lunch allowance to £15.

3. Terms of Reference for the Finance Committee

TERMS OF REFERENCE FOR THE FINANCE COMMITTEE

Membership

1. The Committee shall consist of no fewer than three members of the Governing Body. The Headteacher is ex-officio and a member of the Committee.
2. The Committee will elect a Chairman from within its membership
3. Non-voting participants may be invited to meetings by the Committee.
4. The Committee may have co-opted, non-voting members as the Governing Body shall appoint. The Committee may make recommendations for these appointments.
5. The membership of the Committee shall be reviewed and determined annually by the Governing Body. The agreed membership of the Committee is attached (at Appendix 1).

Quorum

The quorum shall be no fewer than three members, including the Headteacher, but excluding any co-opted non-voting members.

Meetings

The Chairman shall be responsible for convening meetings of the Committee. Procedures of any meetings held must be minuted and these minutes presented to the next meeting of the Governing Body.

The Committee shall meet at least once a term and otherwise as required.

Responsibilities

1. To ensure proper and effective use of the school's financial resources.
2. To provide guidance and assistance to the Headteacher and the Governing Body on all finance related matters
3. To review and approve internal financial regulations for the financial management of the school taking account of guidance issued by the Authority.
4. To approve virements between budget headings where the value is in excess of the sum delegated to the Headteacher under the school's Internal Financial Regulations.
5. To consider budget plans presented by the Headteacher and to make recommendations for a balanced, well informed and sustainable budget to the Governing Body for approval (with an agreed and timed plan for eliminating any deficit in accordance with the Scheme for Financing Schools).
6. To monitor income and expenditure throughout the year of all delegated and devolved funds against the annual budget plan, including Pupil Premium and where necessary, make recommendations to the governing body.

7. To establish and regularly monitor a three-year financial plan using the latest available information as required in SFVS.
8. To consider unofficial funds information provided by the Headteacher including
 - Details of the unofficial funds which are in existence or have existed during the year, indicating the general purpose of each fund
 - As soon as possible after the end of the accounting year a summary of the accounts of each unofficial fund signed by the Headteacher and the auditor appointed by the Governing Body
 - Confirmation that the Headteacher has submitted the unofficial school funds information to the Authority in the required format

Note: The Governing Body of a school must spend the school's official funds "for the purposes of the school". This means making educational provision for pupils on roll at the school.

An unofficial fund is any fund, other than official school funds, which is controlled either wholly or in part by the Headteacher or other members of the staff by reason of their employment in the school. The Authority has no direct responsibility for their management and use. The Headteacher is responsible to the school governors for any unofficial funds and the use to which they are put.

9. To access, review and monitor Service Level Agreements (SLA) and to make decisions in respect of SLAs if above the limit delegated to the Headteacher under internal financial regulations.
10. Approve, monitor and review all finance-based policies on behalf of the Governing Body, including, but not limited to, those related to Credits & Remissions, Lettings and Governors' Expenses
11. To contribute to the school Development Plan including consideration of the longer-term resource requirements of the school.
12. To consider the appropriate level of reserves and balances taking account of guidance produced by the Authority.
13. To consider audit reports and other relevant reports and make recommendations to the Governing Body.
14. To consider appropriate arrangements to meet the Schools Financial Value Standard (SFVS).
15. To consider and advise on any financial matter referred to it by the governing body.
16. To respond, on behalf of the Governing Body, to any consultations relating to the Scheme of Delegation or the Funding of Schools.

Membership of Finance Committee

Lisa Crankshaw (Chair)	-	Co-opted Governor
Sarah Mainwaring	-	Chair of Governors and Co-opted Governor
Duncan Bowring	-	Co-opted Governor
Anna Dootson	-	Headteacher
Emma Simpson	-	Co-opted Governor
Michelle Jennings	-	Deputy Headteacher/Observer (Non-voting)
Fiona Gill	-	School Business Manager/Co-opted (Non-voting)
Amber Gannon	-	Assistant Headteacher/Observer (Non-voting)
Helen Andrew	-	Assistant Headteacher/Observer (Non-voting)

4. FRAUD POLICY AND RESPONSE PLAN

MORECAMBE ROAD SCHOOL

FRAUD POLICY AND RESPONSE PLAN

1. POLICY AIM

For the purposes of this policy and plan, fraud includes all irregularities which could normally be described as theft, deception, fraud, corruption, bribery or impropriety. Fraud adversely affects the school's reputation and puts at risk its ability to achieve its policies and objectives by diverting school's limited resources from the provision of pupil education.

The prevention of fraud and the protection of the School, its staff, students and assets, is the responsibility of every employee of the School.

The Governing Body aims to prevent and eliminate fraud by putting in place procedures and policies to manage, minimise and mitigate fraud or corruption. The Governing Body of Morecambe Road School will not, therefore, tolerate fraud in any area of school activity.

2. LEGISLATION

This policy is underpinned by statutory law on the offence of fraud through the Fraud Act 2006 and the Bribery and Corruption Act 2010.

In meeting this legislation and assessing the effectiveness of its arrangements, the school will consider the extent to which:

- key personnel are trained in detecting and investigating fraud
- identified incidents are investigated and reported to the Governing Body
- perpetrators are robustly dealt with
- the school responds to identified weaknesses in its systems and controls
- there is any trend in incidents experienced
- perpetrators are prosecuted
- recovery of losses has been sought

3. CONDUCT

The Governing Body expects all staff, students and governors to demonstrate the highest standards of honesty, probity, openness and integrity in the discharge of their functions. All employees, governors and visitors to the School are expected to comply with the appropriate legislation, codes of conduct, conditions of service, standards of appropriate professional bodies and any other standards, guidelines or instructions relevant to the particular service or activity. Morecambe Road School's Anti-Fraud and Corruption Policy will sit alongside the Whistleblowing Policy.

Staff are reminded of the Seven Principles of Public Service Employment detailed at Appendix 1 and that the Governing Body at Morecambe Road School expect all staff to work to these standards.

4. REPORTING AND DEALING WITH MATTERS IN RESPONSE TO SUSPECTED FRAUD AND/OR CORRUPTIVE PRACTICES

All employees are expected and positively encouraged to raise any concerns relating to suspected fraud and/or corruption that they become aware of. These concerns should be raised rapidly and directly with the Headteacher or the Chair of Governors, or in his absence, the Vice-Chair. The Headteacher or Chair will investigate all concerns of fraud.

If you suspect fraud:

DO - make an immediate note of all relevant details including dates, time of the event, record of conversations (including telephone), names of persons present (or description if name not known), if appropriate vehicle details

DO NOT

- confront or accuse anyone directly
- try to investigate the matter yourself
- discuss your suspicions with anyone else than the appropriate person
- be afraid to report a matter on the basis that your suspicions may be groundless; all reports will be treated on the basis that they are made in good faith.

An initial decision will be made by the Headteacher or Chair over the scale of the fraud and as to whether there is a crime scene to protect so that the police authority can take over investigations. All investigations at every stage must be kept confidential in order to reach an initial view as to whether further action is required. The Headteacher or Chair will ensure that a log is maintained of all reported incidents at the school.

The preliminary investigation may be delegated by the Headteacher to a member of management. The reporting, findings, conclusions, and any recommendations arising from the preliminary investigation is to be reported in writing to the Chair of the Full Governing Body, the Chair of the Finance Committee and the Headteacher. The procedures applied will broadly follow the format and structure that is adopted within the School's Disciplinary Policy.

Once initial enquiries have been considered, and it is deemed necessary to conduct further enquiries, it will be necessary to validate the findings and conduct a full investigation. If a full investigation is considered necessary, this will be undertaken by the appointment and implementation of an investigative sub-committee. The investigative sub-committee will be appointed where appropriate and will consist of the Chair of the Full Governing Body and the Chair of the Finance Committee plus one member of the Senior Leadership Team.

Once appointed the investigative sub-committee must deal with the matter in the strictest confidence and with expediency, and will:

1. Determine whether the findings and data or information captured warrant further investigation.
2. If further investigations are warranted, determine which, if any outside agencies should be involved or advice taken from (ie police, auditors, DfE).

3. Assess and quantify any risk that has occurred to the School.
4. Consider the findings thoroughly and rigorously in order to determine the management of any response.
5. Determine what course of action should be taken if it necessary for any wrongful conduct by an individual or individuals, and decide whether to implement the School's Disciplinary Procedures.
6. Determine any course of action to recover losses, ie insurance or direct recovery from the wrongdoers.
7. Evaluate the events that enabled the fraud to occur.
8. Ensure preventative action is taken to prevent future incidents.

APPENDIX 1

CONDUCT AND PRINCIPLES OF PUBLIC LIFE

Selflessness

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

5. Charging and Remissions Policy

SCHOOL CHARGING AND REMISSIONS POLICY

INTRODUCTION

This charging and remissions policy is subject to annual review to ensure compliance with statutory requirements.

CHARGING POLICY

Activities without charge

There will be no charge for the following activities:

- Education provided wholly or mostly during school hours. This includes the supply of any materials, books, instruments, other equipment and also transport provided in school hours to carry pupils between the school and an activity;
- Education provided outside school hours if it is part of the national curriculum, or part of a syllabus for a prescribed public examination which the pupil is being prepared for at the school, or part of religious education;
- Instrumental and vocal music tuition for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent / carer.
- Entry for a prescribed public examination including re-sits if the pupil has been prepared for it at the school;
- Examination re-sit(s) if the pupil is being prepared for the re-sit at the school.

Voluntary Contributions

The school may ask for voluntary contributions towards the cost of school-time activities to assist with funding, subject to the following conditions:

- Any children of parents who do not wish to contribute will not be treated any differently;
- Where there are insufficient contributions to make the activity viable, or the school cannot fund it from some other source, then the activity will be cancelled.

All requests to parents for voluntary contributions will make it clear that the contributions are voluntary and that there is no obligation to contribute.

Chargeable Activities

The school may recover the full costs of the following activities but charges will not exceed actual cost:

- Any materials, books, instruments, or equipment, where the child's parent wishes him/her to own them;
- Optional extras (see below);
- Music and vocal tuition, in limited circumstances. (See below);
- Certain early years provision (see the Education (Charges for early years provision) regulations 2012);
- Community facilities. (See s27 education act 2002).

Optional Extras

Charges may be made for some activities which are detailed below:

- Education provided outside of school time that is not:
 - part of the national curriculum;
 - part of a syllabus for a prescribed public examination that the pupil is being prepared for at the school;
 - part of religious education.
- Examination entry fee(s) if the registered pupil has not been prepared for the examination(s) at the school;
- Transport (other than transport that is required to take the pupil to school or to other premises where the local authority/governing body have arranged for the pupil to be provided with education);
- Board and lodging for a pupil on a residential visit (subject to remission arrangements)
- Extended day services offered to pupils (for example breakfast club, after-school clubs, tea and supervised homework sessions where this is run under the responsibility of the governing body).

(Note: schools may wish to attach a schedule of current charges as an appendix to the policy)

In 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, this includes supply teachers engaged specifically to provide the optional extra; and
- 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 pupils will not exceed the actual cost of providing the optional extra activity, divided equally by the number of pupils participating.

REMISSIONS POLICY

There will be no board and lodgings charges for pupils whose parents/carers are receiving specified benefits. This is subject to change but usually equates to pupils being eligible for free school meals.

Charges for other 'chargeable activities' may be fully or partially remitted. Where appropriate Governors approve the use of the delegated budget and other funding streams such as Pupil Premium to allow 'chargeable activities' to be fully or partly remitted.

Details of remission arrangements will be stipulated when parents are advised of charges for individual activities.

MUSIC TUITION

Link to Government guidance: -

https://www.legislation.gov.uk/uksi/2007/2239/pdfs/uksiem_20072239_en.pdf

Although the law states that, in general, all education provided during school hours must be free, instrumental and vocal music tuition is an exception to that rule.

The Charges for Music Tuition (England) Regulations 2007 set out the circumstances in which charges can be made for tuition in playing a musical instrument, including vocal tuition.

Charges may now be made for vocal or instrumental tuition provided either individually, or to groups of any size, provided that the tuition is provided at the request of the pupil's parent. Charges may not exceed the cost of the provision, including the cost of the staff who provide the tuition.

The regulations make clear that charging may not be made if the teaching is either an essential part of the national curriculum, or is provided under the first access to the key stage 2 Instrumental and Vocal Tuition Programme. They also make clear that no charge may be made in respect of a pupil who is looked after by a local authority (within the meaning of section 22(l) of the Children Act 1989). [Children Act 1989 \(legislation.gov.uk\)](#) remissions policy meets statutory requirements and is reviewed on an annual basis.

6. Lettings Policy



MORECAMBE ROAD SCHOOL LETTINGS POLICY

1. The Governing Body actively encourages community use of the school buildings. However, it reserves the right to refuse any lettings it may choose.
2. The hirer must be willing to meet with school officials and provide details of their aims and objectives.
3. The Governing Body will ensure that the school budget does not subsidise non-school activities and that all costs are recovered. Credits will be reviewed annually by the Governing Body.
4. Each hirer using the school will be required to nominate a contact person. Such a person is deemed to be in credit and able to investigate any difficulties which may arise.
5. The Governing Body will determine if a nominated person from school is required on site when the premises are being used. If not, a responsible person must be on call.
6. A Letting Application / Indemnity Form must be completed by all applicants. A signed copy of the application form, if approved by the school, will be returned to the hirer. For long term lettings application forms will be reviewed on an annual basis. +
7. No lettings will be approved giving the user exclusive possession. (note: this is a legal requirement, not to be confused with a sole letting)
8. Any hirer that uses the school must be adequately insured (with a minimum of £5m public liability insurance) and insurance documents must be attached to the application.
9. All hirers must comply with health and safety legislation.
10. The hirer is responsible for ensuring that DBS checks have been undertaken where appropriate.
11. Arrangements for the payment of each letting will be made in advance with the hirer concerned.
12. Smoking is not allowed on the premises in line with school policy.
13. Alcoholic Drinks –
 - a. An occasional licence must be obtained where appropriate. The Licensee is responsible for conduct of bar sales, etc.
 - b. No alcohol is to be stored or retained on the premises when pupils are in school.
14. Organisations seeking to hire the school premises should approach the School Business Manager who will identify their requirements and clarify the facilities available. A lettings application form is to be completed at this stage. Once a letting has been approved a confirmation letter will be sent to the hirer, setting out full details of the letting and enclosing terms and conditions. A letting credit will be made iaw the scale of credits approved by the Governing Body.



LETTING CHARGES FOR MORECAMBE ROAD SCHOOL

November 2023

Area of School – 1501-2000 sqm

Total Hourly Credit (Including Site Supervisor Costs)	£70.94
Total Hourly Credit (Excluding Site Supervisor Costs)	£51.47

- The above rates are for letting of the whole school and therefore reflect maximum costs. For leasing of individual specified areas within school a reduced costing could be agreed by the Governing Body.
- The Governing Body have agreed that the School Hall, on its own, maybe let at a cost of £20 per hour before 6pm.
- The first hour will always be credited at £70.94 to cover costs for the Site Supervisor, or a responsible member of staff, unlocking and locking the school premises.
- Part hour lettings will be rounded up to the nearest hour.
- The above credits are exclusive of VAT – tax will be credited when applicable and in accordance with the use of premises.

**USE OF SCHOOL PREMISES
APPLICATION FORM NO:**

1 Name of Organisation: _____
Name of Applicant: _____
Address: _____

 _____ **Telephone:** _____

2 Name and address of person to be billed if not same as 1: _____

3 Details of premises required:
(a) Name of School: _____
(b) Date(s) required: _____

(c) Accommodation Required.

TYPE OF ACCOMMODATION	TICK IF REQUIRED	FROM			TO		
Classroom Number Required: _____							
Assembly Hall							
Arts Theatre							
Sports Hall							
Gymnasium							
*Swimming/Learner Pool							
*Squash/Tennis Court							
*Netball/Playing/Cricket Pitch							
Running Track							

Changing room only							
Changing room and shower							

Please state here any additional requirements							

***PLEASE DELETE AS APPROPRIATE**

4 Purpose for which accommodation/premises are required: _____

(a) If the letting is of a commercial nature, please supply details: _____

(b) Will the general public be admitted?

YES*	NO
------	----

 (delete as appropriate)

(c) Details of admission charges: _____

(d) Is copyright music to be performed?

YES*	NO
------	----

 (delete as appropriate)

(e) Will the use of a piano be required?

YES*	NO
------	----

 (delete as appropriate)

(f) Approximate number of people attending:

(g) Is alcohol to be served

YES*	NO
------	----

 (delete as appropriate)

(h) Do you intend to use/bring into the premises any additional electrical equipment:
(see note 6 below)

YES*	NO
------	----

 (delete as appropriate)

*If you answer yes to any of these, please provide further details on a separate sheet

5 VAT Regulations Relating to the use of Sports Facilities

Room hire alone is exempt. For example the local Brownies hiring the school hall or sports hall for a table top sale would be exempted from VAT.

If the local football club hired the school hall (NOT a sports hall) to play football, the letting would be exempt as the hall is not a sports facility.

If the local football club hired the school sports hall to play football as a one off letting, it would be standard rated.

Premises are sports facilities if they are designed or adapted for playing any sport or taking part in any physical recreation, such as swimming pools, football pitches, dance studios and skating rinks. Each court or pitch (or lane in the case of bowling alley, curling rink or swimming pool) is a separate sports facility.

However, if the same football club hired the school sports hall for a series of lets, they will be exempted from paying VAT if they meet all the following criteria:-

The bookings are for at least 10 sessions

The interval between the sessions is not less than 1 day and no more than 14 days apart

The bookings are all for the same activity

The whole series is to be paid for (there must be written evidence of this)

The grantee has exclusive use of the facilities

The grantee is a school, club, an association or an organisation representing affiliated clubs or constituent associations.

I/WE HAVE READ THE CONDITIONS OUTLINED ABOVE AND APPLY TO BE
EXEMPT FROM PAYING VAT AS WE FULFIL ALL THE ABOVE CRITERIA

SIGNED _____

ON BEHALF OF _____

DATE _____

6 Memorandum of Agreement and Indemnity to be completed for all applications:

In consideration of the Governors and/or Lancashire County Council granting me/us the use of the aforementioned premises, I/we agree to pay to the Governors or to the County Council the prescribed hire charge and to replace or pay to the Governors or the County Council the cost of making good any damage caused to the premises by me/us.

It is further acknowledged and agreed that the Governors and/or the County Council give no warranty of the suitability of the premises for the use to which I/we intend to put them and I/we hereby agree to indemnify the Governors and/or the County Council, their officers, servants and agents against all actions, costs, claims and demands arising out of any accidents and/or loss which may occur on the said premises during their use by me/us provided that the same is not due to any negligence, omission or default of the Governors and/or the County Council, their officers, servants or agents.

Under no circumstances shall the permanent electrical installation be altered or otherwise interfered with. Permission for HIRERS to erect any temporary wiring for specific function or purpose shall only be carried out on approval by both the Lancashire County Property Group and the Licensing Section of Lancashire County Council. Further I/We undertake to check and inspect the facilities to ensure that they are clear and free of hazardous material, debris and spillages prior to use.

It is further acknowledged and agreed that I/we will indemnify the Governors and/or the County Council in respect of all actions, costs, claims and demands arising out of any breach of copyright as defined in the Copyright Act 1956, or under any other enactment in that behalf for the time being in force in respect of any performance of any literary, dramatic, or musical work, which takes place or which is given while the said premises are being used by me/us, our servants or agents.

I/We hereby undertake to provide at my/our own expense during the period hire of any swimming pool suitable and sufficient lifeguard personnel as based on the guidance of the Health and Safety Executive and as detailed in the "Instructions for the Use of Swimming Pools".

(The hirer should produce evidence that this indemnity is protected by adequate insurance cover).

Signature _____
Designation _____
Date _____

SCHOOL USE ONLY

1 This application for the use of school premises is acceptable to us:

YES	NO
-----	----

 (delete as appropriate)

2 The Governors have determined that this will be:-

(a) A free letting

YES	NO
-----	----

 (delete as appropriate)

(b) A chargeable letting at a cost of £..... per hour/session Plus VAT where applicable

3 Lettings income will be collected * by the school / by the Authority on our behalf. * (delete as appropriate)

Signed (Headteacher)

7. Debt Management Policy

DEBT MANAGEMENT POLICY

1.0 INTRODUCTION

- 1.1 The Governing Body is responsible for ensuring that procedures are in place for the recovery of any outstanding debt.
- 1.2 This policy sets out procedures for debt recovery and for the write-off of any debt which is deemed to be irrecoverable.

2.0 POLICY

- 2.1 Payment should be obtained as and when goods and services are provided wherever possible; in particular where the value of the goods and services is relatively small, ie less than £100.
- 2.2 Where payment is not received at the time when the goods or services are delivered an invoice will be raised as soon as possible but normally within 10 days after a debt becomes due.
- 2.3 Invoices will require payment within 30 days from the date of issue.
- 2.4 Final reminders should be issued if no payment is received within 28 days. The final reminder should make it clear that legal action will be considered if payment is not received within a further 14 days.
- 2.5 At each Governing Body/Finance Committee meeting, the headteacher is required to inform the governors of any debt which is still outstanding after the 14-day period following the final reminder together with any proposed action. This may be a referral to a debt collection agency, to solicitors for legal action or to write-off the debt if there is no realistic prospect of debt recovery being successful or if further action is not cost-effective.
- 2.6 Outstanding debt of up to £300 may be written-off by the headteacher provided that the appropriate follow-up action outlined above has been taken and the details of the debtor, amount of write-off and reason for no further action being taken is reported to the Finance Committee for information at their next meeting.
- 2.7 Write-off of outstanding debt in excess of £300 must be approved by the Finance Committee following submission of details of the debt by the headteacher together with reasons for no further action being taken.

DEBT MANAGEMENT/INVOICING ARRANGEMENTS

1.0 Introduction

1.1 Under the Scheme for Financing Schools in Lancashire, schools have the power to issue their own invoices and determine their own policy for debt recovery including the issue of reminders, authorisation for write-off of debt etc.

1.2 Morecambe Road School raise their invoices locally by using alternative computerised/manual systems and has regard for the key controls which need to be established with any system of debt management. These are described in paragraph 2 below.

1.3 Where the value of goods and services is relatively small, payment should be obtained as and when the goods or services are provided wherever possible. This will help to minimise administrative costs and prevent default on debts.

1.4 School has a Debt Management Policy agreed by the Governors for the management of any debt.

2.0 Debt Management - Key Controls

2.1 The following key controls are established within any system of debt management:

The amounts due are correctly calculated

- credits are in accordance with the charging policy of the governing body which is reviewed annually;
- source documents are in sufficient detail to enable the correct credit to be levied;
- VAT is credited where appropriate by raising a VAT invoice

There is a clear link between source document and bill

- invoices are cross-referenced to source document which records invoice number and date. This prevents duplication of invoices.
- all source documents relating to the debtor and associated debt are retained.
- under the Limitation Act 1980 no legal recovery action can take place six years after the date of the debt became known to the claimant. For practical purposes this is regarded as six years from the date of the invoice. The school therefore retains all documentation relating to the debtor for six years from the date of the invoice.

Prompt and effective recovery action is taken for all unpaid invoices

- reminders are issued in accordance with the policy of the governing body and any action taken is noted.

Payments received from debtors are properly accounted for

- wherever possible there is adequate separation of duties, ie the person raising the invoice and collecting and receipting the income is different;
- all payments relating to invoices raised are acknowledged by the prompt issue of an official receipt;

The issue, amendment, cancellation or write-off of invoices are properly controlled

- invoices are raised promptly, pre-numbered sequentially and dated;
- any VAT invoice includes Lancashire County Council's VAT registration number;
- invoices require cheques, cash or BACS payment to Morecambe Road School;

- a control record of all invoices is maintained;
- school records/copy invoices are retained for all invoices raised;
- invoices are only cancelled (in part or fully) when the original invoice is subsequently found to be incorrect or should not have been raised. Cancellations are not made to invoices due to the debt not being recovered. In these instances, debt is written off subject to appropriate approval.
- copies of any cancelled invoices are retained on file and authorised in writing by a nominated person;
- all write-off of invoices after appropriate reminders/recovery action has been taken is properly authorised in accordance with policy approved by the governing body and recorded in the school records/on the copy invoice;
- all income received is banked and receipted in Finance 6

COLLECTION OF SCHOOL MEALS MONEY AND SCHOOL MEALS DEBT

Introduction

This policy concerns the collection of school meals money and the approach to be taken in the cases of debts arising when parents/carers fail to pay for school meals. Parents/carers will be sent a copy of this policy when their children start at the school.

General Principle

School meals must be paid for in advance. If a pupil is to have meals for the duration of the week monies must be received before the start of that week or if the school is to accept pupils having an occasional meal, monies must be received on the day of the meal.

If debts are incurred, then the school budget has to pay for them. This means that money which should be spent on all pupils' education in school is used to pay for debts incurred by individual parents/carers. The governing body see this as unacceptable and request that all parents/carers give this policy their full support.

Free School Meals Entitlement

Pupils will not be provided with a school meal unless it is paid for, except those confirmed as entitled to free school meals. If parents/carers believe that their child(ren) may qualify for entitlement to Free School Meals they should contact the School Office. As this allowance is a statutory right for qualifying pupils it is important that parents/carers make use of it.

The school is only allowed to provide free school meals to pupils where this is officially approved and informed in writing by the Local Authority.

Procedure for Collection of Arrears

It is accepted that on occasion arrears may arise for various reasons eg pupils forget their dinner money or are absent on the day it is collected. However, arrears cannot be allowed to accumulate. The governing body has therefore agreed the following policy where arrears arise.

A gentle reminder letter will be sent home after 1 week of accumulated arrears (Appendix 1).

The parent/carer will be informed in writing when three weeks' arrears have accumulated and advised to make immediate payment (Appendix 2).

A final letter to the parent/guardian informing them that no meals will be provided for their child(ren) if payment has not been received by a specified date, (ie in accordance with the policy the date when four weeks' arrears have accumulated).

No meals to be provided to pupils when arrears exceed four weeks.

Once the final letter deadline has expired the debt will be passed onto the debt recovery team at Lancashire County Council where legal proceeding may begin.

APPENDIX 1

Date:

Gentle reminder letter

Child's name:

Dear parent/ guardian

According to our records there is outstanding dinner monies for your child(ren).

£_____, this is for the dates _____.

Please access your parent pay account and pay the balance outstanding. If you have any queries, please contact the school office.

Regards

Headteacher

APPENDIX 2

Date:

Accumulated School Meal Arrears

Child's name:

Dear parent/ guardian

Following the letter dated _____ sent home regarding outstanding school dinner money, our records show that this has not been paid for the period _____ to _____.

To date the amount of arrears is now £_____.

If the debt is not cleared, you must provide a packed lunch. In a case when a debt payment is not received nor a packed lunch provided, we will phone to ask you to come to school with the money or to provide sandwiches before lunch time.

Please access your parent pay account and pay the balance outstanding. If you have any queries and/or wish to discuss this matter please contact the school office.

Regards

Headteacher

APPENDIX 3

Date:

Non-payment of school dinner money arrears.

Child's name:

Dear parent/ guardian

Our records show that you have not cleared the school dinner money arrears for your child(ren) despite previous letters sent home on _____ and _____.

Arrears to date total £_____

In following the school policy on dinner money arrears, a copy of which you were sent when your child started at the schools, I must inform you that if payment is not received within 5 working days of the date of this letter, the debt will be referred to a Debt Recovery Team.

I am obliged to warn you that the debt recovery procedure can result in a summons to Court. Until the debt is cleared, I must instruct you to make alternative arrangements for your child(rens)'s lunch as no meals will be provided in school from _____ (insert date).

Please access your parent pay account and pay the balance outstanding.

Should you wish to discuss any issue regarding this debt, please contact the school.

Yours Sincerely

Headteacher

8. Control and Disposal of Assets Policy

THE CONTROL OF ASSETS

Governing Bodies need to ensure that adequate arrangements are made for the security of buildings and for the control of stocks and equipment.

This will be done through:

1. A permanent record is maintained in school of all 'asset' items

These will include computer equipment, audio/visual equipment, musical instruments, cleaning or handicrafts equipment or any other 'desirable' items which the school may possess. There is no need to record furniture.

The school stock record is held within the FMS Equipment module.

2. The stock report is updated regularly

Items are entered into the stock record as soon as possible after their receipt or disposal by the school, or their loss through theft or damage. To facilitate this, Stock Holders are responsible for the custody and control of stock items. The date of additions or disposals should be recorded in the stock record.

3. Items are clearly identified in the stock record

There should be sufficient detail in the stock record to allow individual items to be identified. In order to assist this process, serial numbers, in addition to make and model numbers, are recorded. The item is marked with a unique reference number and then recorded in the stock record.

4. Regular stock checks are undertaken

Physical checks of equipment and stores against relevant records are undertaken annually by a person not responsible for their custody and control. The number of items in stock are verified and the stock record signed and dated by the checking officer.

5. Discrepancies are reported to the Governors

Governors should be informed of discrepancies between the actual and recorded stock where the value exceeds £50.

6. There is a clear policy for the disposal of assets

Governors should ensure that assets purchased by the school are disposed of in an appropriate manner.

7. There is separation of duties in the control of assets and disposal of assets

The same person should not be responsible for the custody and control of assets and the disposal and receipt of income for assets. Where payment is received at the school, an official receipt showing the VAT element, if appropriate, should be issued to the purchaser, and the income banked to the school budget. The school will receive the net income in their delegated budget.

DISPOSAL OF ASSETS

1.0 INTRODUCTION

1.1 The Governing Body is responsible for ensuring that assets purchased by the school are disposed of in an appropriate manner.

1.2 This policy sets out a framework to identify who has the authority to declare items to be obsolete, surplus or damaged beyond repair, and to determine the means of disposal.

2.0 POLICY

2.1 Any item which is obsolete or damaged beyond repair and is not appropriate for sale may only be written off by the Headteacher and must be reported to the Governing Body at the next meeting for information.

2.2 Any item which is surplus to the school's requirements and has a saleable value may be sold by the most appropriate means to achieve the best possible price.

2.3 The Headteacher may arrange for the sale of items of estimated value up to £2,500. The sale of these items must be reported to the Governing Body at the next meeting.

2.4 The means of disposal of items with an estimated value of £2,500 or more shall be determined by the Governing Body.

2.5 All income received must be paid into the school budget and VAT identified where appropriate.

2.6 The disposal of an item of equipment must be recorded in the school's inventory together with the date of disposal, and the amount of sales proceeds if appropriate. The date of the Governing Body meeting when the disposal was reported/approved must also be recorded.

2.7 For assets that are stolen the member of staff must inform the Headteacher immediately and follow this up with a written report of the circumstances. This should include if applicable the arrangements made regarding the item being off school premises and records of police reports. The details will then be passed to the Finance Committee to make the decision about replacement of the asset and any responsibility to be addressed with the stock holder.

2.8 Inappropriate use or misuse of a school asset may be dealt with under the school's disciplinary policy.

2.9 IT items should be removed of all data by the school's IT support team and the team will arrange for appropriate re-cycling.

3.0 School stock items will not be sold on sites such as Ebay

9. Whistleblowing Policy

LANCASHIRE COUNTY COUNCIL

WHISTLEBLOWING POLICY FOR ALL STAFF IN DELEGATED SCHOOLS (MAY 2023)

1. Introduction

- 1.1 The Governing Body is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, we expect employees, and others that we deal with, who have serious concerns about any aspect of the school's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.
- 1.2 Under this Whistleblowing Policy you can raise such concerns without fear of victimisation, subsequent discrimination or disadvantage. Any employee who raises a concern is protected by the Public Interest Disclosure Act 1998, part of which was updated by the Enterprise and Regulatory Reform Act 2013. The Policy is intended to encourage and enable employees to raise serious concerns within the school or the council rather than overlooking a problem or 'blowing the whistle' outside.
- 1.3 Employees are often the first to realise that there may be something seriously wrong within the school/council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues, the school or to the council. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 1.4 The policy applies to all employees and applies equally to those designated as casual, temporary or agency workers and authorised volunteers, those on work experience and governors. It also applies to contractors working for the school or the council on the school's premises e.g. agency staff, builders, drivers, and covers suppliers and those providing services under a contract with the school in their own premises. Members of the public should raise concerns relating to any aspect of school business under the school's Complaints Procedure.
- 1.5 This policy is in addition to the schools/council's complaints procedures and other statutory reporting procedures, including safeguarding procedures. Employees should be made aware of the existence of these procedures.
- 1.6 This policy has been discussed with the recognised trade unions/professional associations and the Diocesan Authorities and has their support.

2. Aims and scope of this policy

2.1 This policy aims to:

- encourage you to feel confident in raising serious concerns and to question and act upon concerns about practice;
- provide avenues for you to raise those concerns and receive feedback on any action taken;
- ensure that you receive a response to your concerns and that you are aware of how to pursue them if you are not satisfied; and

- reassure you that you will be protected from possible reprisals or victimisation if you have a reasonable belief that you have made any disclosure which is in the public interest.

2.2 There are existing procedures in place to enable you to lodge a grievance or complaint relating to your own employment. The Whistleblowing Policy is intended to cover major concerns that fall outside the scope of other procedures. These include:

- conduct which is an offence or a breach of law;
- failure to comply with a legal obligation;
- disclosures related to miscarriages of justice;
- racial, sexual, disability or other discrimination where other procedures, such as the school's Bullying and Harassment Procedure, do not apply;
- health and safety risks, including risks to the public/pupils as well as other employees;
- damage to the environment;
- the unauthorised use of public funds;
- possible fraud, bribery and corruption, including but not limited to, theft of property, financial irregularities, misuse of property and school systems, nepotism, conflicts of interest, or supplier kickbacks;
- sexual or physical abuse of pupil. Disclosures of this nature must always be made and dealt with under the school's safeguarding procedures;
- other unethical conduct; and
- actions which are unprofessional or inappropriate or conflict with a general understanding of what is right and wrong.

Note: There is a requirement under the Scheme for Financing Schools in Lancashire for the Governing Body to notify the council's Internal Audit Service immediately of all (actual or suspected) financial or accounting irregularities. This requirement is not superseded by this Whistleblowing Policy and the Governing Body will need to act accordingly if a financial issue is raised.

2.3 Thus, any serious concerns that you have about any aspect of service provision or the conduct of school staff, governors, officers/members of the council or others acting on behalf of the school can be reported under the Whistleblowing Policy. This may be about something that

- makes you feel uncomfortable in terms of known standards, your experience or the standards you believe the governors and the school subscribe to;
- is against the school's policies, procedures or School Governance Regulations 2013;
- falls below established standards of practice; or
- amounts to improper conduct.

2.4 This policy does not replace the school or the council's complaints procedures.

3. Key principles

3.1 The school is committed to good practice and high standards and wants to be supportive of all its employees.

3.2 The school recognises that the decision to report a concern can be a difficult one to make. If what you are saying is true, you should have nothing to fear because you

will be doing your duty to your employer and to those for whom you are providing a service.

3.3 The Governing Body will not tolerate any harassment or victimisation (including informal pressures) and will take appropriate action to protect you when you raise a concern which is in the public interest. Any member of staff who harasses or victimises a whistleblower may not only be personally liable but will be subject to disciplinary action.

3.4 All disclosures will be treated seriously and will be reviewed in accordance with the Public Interest Disclosure Act 1998 (PIDA). As a member of the school's staff or a worker at the school, you have statutory protection against victimisation and dismissal under the PIDA if you speak out genuinely against corruption and malpractice at work, if the reason for the victimisation or dismissal is because you have made a disclosure which is protected under PIDA.

3.5 "Malpractice" includes any kind of improper practice or conduct which falls short of what is reasonably expected whether it relates to a positive act or omission and includes any form of harassment. The school will not tolerate harassment or victimisation.

3.6 It is essential for all concerned that disclosures of wrongdoing or irregularity are dealt with properly, quickly and discreetly. This is in the interests of the school, its employees, any persons who are the subject of such allegations, as well as the person making the disclosure.

3.7 Investigations into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy proceedings that are already taking place.

4. Confidentiality

4.1 All concerns will be treated in confidence and every effort will be made not to reveal your identity if you so wish. It must be appreciated that the investigation process may reveal the source of the information and you may need to come forward as a witness and provide a statement as part of the evidence.

4.2 It may be possible to establish the truth about allegations from another independent source and the school will seek to do this where possible.

4.3 The school expects all organisations that deal with us and who have serious concerns about any aspect of the school's work to come forward and voice those concerns. It is recognised that most cases will have to proceed on a confidential basis.

5. Anonymous allegations

5.1 This policy encourages you to put your name to your allegation whenever possible.

5.2 Where an individual chooses to report their concerns anonymously, such anonymity will be respected. However, our ability to investigate anonymous complaints can be hampered by not being able to further explore issues or obtain evidence during the investigative process. Furthermore, if we do not know who has provided the information, it is not possible to either reassure or protect you.

5.3 Concerns expressed anonymously may be less powerful and will only be considered at the discretion of the school. In exercising such discretion, the following factors may need to be taken into account:

- the seriousness of the issues raised;
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

5.4 If the allegation suggests criminal activity and the case warrants police assistance, the identity of the person reporting the details may be important at a later date if criminal proceedings are to be pursued effectively. Identification is therefore preferred and will assist the investigation.

6. **Untrue allegations**

6.1 If you make an allegation which you believe is in the public interest but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously, or for personal gain, disciplinary action may be taken against you if you are a school employee.

6.2 If you are a School Governor, you may breach the Code of Conduct for School Governing Bodies. If you are a contractor or partner, such allegations may put you in breach of your contractual responsibilities to the school.

6.3 Malicious or vexatious allegations include those that are trivial and do not have substance and are made persistently to cause trouble.

7. **How to raise a concern**

7.1 In raising a concern, you should provide the following information:

- the background and history of the concern (giving relevant dates);
- the reason why you are particularly concerned about the situation;
- the name(s) of any colleagues/employees who you consider are directly involved;
and
- the name(s) of any colleagues/employees who you believe may be able to help provide further information.

7.2 Concerns should normally be raised with a designated senior member of staff e.g. Headteacher/Chair of Governors. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if you believe that senior management of the school is involved you may wish to approach a senior officer of the council. If you believe officers of the council generally are involved, you should approach the council's Director of Corporate Services (in the role of monitoring officer) or in the case of a financial issue, the council's Internal Audit Service.

7.3 Staff in Voluntary Aided Schools may wish to approach a Diocesan Authority Officer. If it is believed that officers of the Diocesan/Church Authorities are involved, an approach might be made directly to the Bishop.

7.4 If however, you feel that you still want to raise your concerns with the council, there are a number of options to choose from. Concerns may be raised verbally to the whistleblowing telephone line, by email, by an on-line referral form or in writing.

7.5 To make a confidential telephone call please ring the dedicated whistleblowing number **01772 532500**, where you will be requested to press 1 for financial matters (directed to the Internal Audit Service) and 2 if it relates to any other concern (directed to Human Resources).

7.6 Financial matters include the following:

- theft of property including assets and cash;
- financial irregularities including those affecting cash, stores, property, remuneration or allowances;
- fraud;
- misuse of school property, vehicles or equipment;
- misuse of school systems;
- nepotism;
- conflicts of interest giving rise to fraud, bribery or corruption;
- supplier kickbacks.

7.7 An officer will answer your call and if the officer is unavailable, there will be an opportunity to leave a voicemail message. An officer will return your call if you so wish but please remember to leave a telephone number in your message.

7.8 If you prefer to use email there are two dedicated email addresses:

- For financial concerns – internalauditinvestigations@lancashire.gov.uk
- For any other concern - WhistleblowingComplaints@lancashire.gov.uk

7.9 An on-line referral form is available which contains two options; one for financial concerns and one for any other concern. The form can be accessed by following this link [Whistleblowing Referral Form](#).

7.10 Concerns can also be made in writing and correspondence should be sent:

- For financial concerns to – Head of Service Internal Audit, Internal Audit Service, Finance Directorate, Lancashire County Council, County Hall, Preston, PR1 0LD.
- For any other concern to – Head of Service Human Resources, Human Resources Service Centre, Corporate Services Directorate, Lancashire County Council, County Hall, Preston, PR1 0LD.

7.11 Alternatively, you may contact a representative of the Schools Human Resources Team:

- Jeanette Whitham, Head of Schools HR Team - 01772 530436
- Steve Lewis, Senior HR Manager 01772 531776
(Districts 1 & 2 – Lancaster & Morecambe and Wyre)
- Claire Neville, Senior HR Manager - 01772 530435
(Districts 4 & 6 – Fylde and Preston)
- Vic Welch, Senior HR Manager - 01772 531814
(Districts 7 and 8 - South Ribble and West Lancashire)
- Andy Cooper, Senior HR Manager – 01772 535781
(Districts 9 and 11 – Chorley and Hyndburn)
- Karen Tracey, Senior HR Manager - 01772 535175
(Districts 12, 13, 14 - Burnley, Pendle, Rossendale)

- 7.12 The earlier you express the concern, the easier it is for action to be taken.
- 7.13 Although you are not expected to prove beyond doubt the truth of an allegation, you will need to demonstrate to the person contacted that there are reasonable grounds for your concern.
- 7.14 You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter as a collective concern if there are two (or more) of you who have had the same experience or concerns.
- 7.15 You may invite a fellow worker, a trade union representative or an official employed by a trade union to be present during any meetings or interviews in connection with the concerns you have raised.
- 7.16 If you believe that you have to take the matter externally, possible contacts are listed at Section 10 of this policy.

8. How the Governing Body/council will respond

- 8.1 The Governing Body/council will provide a response to your concerns. If you confirm your wish to raise the concerns formally under this policy, a responsible person will be designated by the school management, where appropriate, or by the management of the council, to co-ordinate the response to the concerns you have raised, in consultation with the Director of Corporate Services or the Internal Audit Service as necessary. The responsible person will respond to you in accordance with paragraph 8.6 below and where the responsible person is outside the management of the school, s/he will notify the council's Director of Corporate Services for registration, monitoring and annual reporting purposes.
- 8.2 Where appropriate, the matters raised may:
- be investigated by school/council management, internal audit, or through the disciplinary procedure;
 - be referred to the police;
 - be referred to the external auditor; or
 - form the subject of an independent inquiry.
- 8.3 In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Such testing out of your concerns is not the same as either accepting or rejecting them. The overriding principle which school management/the council will have in mind is the public interest.
- 8.4 Concerns or allegations which fall within the scope of specific procedures (for example, child protection or discrimination issues) will normally be referred for consideration under those procedures.
- 8.5 Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.
- 8.6 Within ten working days of a concern being raised, the responsible person will write to you to:
- acknowledge that the concern has been received;

- indicate how it is proposed to deal with the matter;
- provide an estimate of how long it will take to provide a final response;
- inform you whether any initial enquiries have been made;
- supply you with information on staff support mechanisms (where appropriate);
and
- inform you whether further investigations will take place and if not, why not.

8.7 The amount of contact between those considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary further information will be sought from you.

8.8 Where any meeting is arranged under this policy, away from school premises if you so wish, you can be accompanied by a trade union or professional association representative or work colleague.

8.9 The Governing Body will take steps to minimise any difficulties which you may experience as a result of raising a concern. For example, if you are required to give evidence in criminal or disciplinary proceedings, arrangements will be made for you to receive appropriate advice about the procedure.

8.10 It is accepted that you need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, you will be informed of the outcome of any investigation.

9. The Responsible Officer

9.1 The Headteacher has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally within the school, and should maintain a record of concerns raised and the outcome to report as necessary to the Governing Body.

9.2 The council's Director of Corporate Services has overall responsibility for the maintenance and operation of this policy in respect of concerns raised formally outside the management of the school and will maintain appropriate records of concerns raised and report as necessary to the council.

10. How the matter can be taken further

10.1 This policy is intended to provide you with an avenue within the School/council to raise concerns. The Governing Body hopes you will be satisfied with any action taken. If you are not, and if you feel it is right to take the matter outside the School/council, you may wish to contact your trade union/professional association or one of the following possible contact points:

External Auditor	✉ Grant Thornton LLP 4 Hardman Square Spinningfields Manchester M3 3EB ☎ 0161 953 6900 Website: https://www.grantthornton.co.uk/en/office-locations/?location=manchester
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Public Concern at Work	<input checked="" type="checkbox"/> Public Concern at Work CAN Mezzanine 7-14 Great Dover Street London SE1 4YR ☎ 020 7404 6609 Email: whistle@pcaw.org.uk Website: http://www.pcaw.org.uk/
Lancashire Constabulary	<input checked="" type="checkbox"/> Lancashire Constabulary Headquarters PO Box 77 Hutton Preston PR4 5SB ☎ 101 Website: https://www.lancashire.police.uk/
Action Fraud	☎ 0300 123 2040 Website: https://www.actionfraud.police.uk/
HM Customs and Excise	<input checked="" type="checkbox"/> HMRC Fraud Hotline Cardiff CF14 5ZN ☎: 0800 788 887 Website: https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-excise-and-vat-fraud-reporting
The Information Commissioner	<input checked="" type="checkbox"/> The Office of the Information Commissioner Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF ☎ 0303 123 1113 Website: https://ico.org.uk/
The Environment Agency	<input checked="" type="checkbox"/> National Customer Contact Centre PO Box 544 Rotherham S60 1BY ☎ 03708 506 506 Email: enquiries@environment-agency.gov.uk Website: https://www.gov.uk/government/organisations/environment-agency
Health and Safety Executive	<input checked="" type="checkbox"/> Health & Safety Executive Redgrave Court Merton Road Bootle Merseyside L20 7HS ☎ 0300 003 1747 Website: http://www.hse.gov.uk/contact/index.htm

10.2 If you do take the matter outside the School/council, you should ensure that you do not disclose confidential information that falls outside the scope of the complaint. You should check with the relevant contact point about that.

10. School Charity Fund Governing Document



Morecambe Road School School Charity Fund Governing Document

1. Introduction

This School Fund Governing Document has been introduced to formalise the way in which the school's charity account is controlled and managed. School funds are funds set up for pupils' past, present and future and are administered and managed by employees and management of the School, who have a fiduciary duty to these pupils.

2. The Governing Body

The School Governing Body and Trustees are responsible for the control and management of the Morecambe Road School Charity Fund and delegate the day to day administration to the School Fund Administrator. Trustees are appointed automatically to the post of the Headteacher and School Business Manager.

3. Personal Interest

Except in exceptional circumstances and with the prior written approval of all members of the Governing Body no member or trustee may:

- (a) receive any benefit in money or in kind from the school charity fund
- (b) have a financial interest in the supply of goods or services to the school charity fund

4. Name of the Fund

The school charity fund is named 'Morecambe Road School Fund Account'.

5. Objects of the School Fund

The objects of the school charity fund are to advance the education of the pupils at the School (Morecambe Road School) in particular but not exclusively by supplying goods and services for their benefit not required to be supplied by the Local Education LA.

The school fund will be used for:

- (a) advancement of the pupils' personal growth
- (b) improving the School's resources which includes equipment and premises
- (c) pupil prizes at the end of the academic year
- (d) subsidising trips and events for pupils from low income families so that they may participate in both inside and out of school activities
- (e) trophies and medal in recognition of pupil success and achievement
- (f) supporting the running and maintenance of the school minibus

The school fund will not be used for:

- (g) staff benefits
- (h) payments to school employees
- (i) trading activities (from August 2010).

6. Grant/Bid Applications and Funding

With regard to the majority of grant/bid applications, these will be applied for using the School Charity Account details rather than the School Budget Account. This is because grant/bid criteria often set out objectives in line with the School Charity rather than that of curriculum delivery.

Therefore, for high cost premise projects there could be a need to ring fence and reserve funding in the Charity Account, especially if money is to be raised from a range of sources. This should be considered and analysed when reviewing the School Charity balances.

7. Powers of the Governing Body

In addition to any other powers, which the Governing Body and Trustees may have, they may exercise the following powers in furtherance of their list of objects:

- (a) power to raise funds and to invite and receive contributions, provided that in raising funds the Governing Body and Trustees should not undertake any substantial permanent trading activities
- (b) power to incur expenditure in accordance with the objects of the school fund

8. Accounts

The Governing Body and Trustees will comply with all relevant statutory and locally agreed accounting requirements, relevant to the income/expenditure level of their school charity fund, with regard to:

- (a) provision of an audit trail for each transaction incorporating receipts, vouchers and invoices
- (b) safekeeping of all assets of the school fund
- (c) keeping of accounting records of the school fund and daily administration by the School Business Manager including receipts regarding cash income
- (d) preparation of annual statements of account for the school fund by the School Business Manager
- (e) independent examination, of the statements of account of the school fund, carried out by auditors agreed by the Finance Committee
- (f) preparation of an annual report for submission to the Charity Commission and making accounts available to parents and interested parties
- (g) the accounts will be operated with the same level of ethics, roles and responsibilities as laid down in the school finance manual for the school budget
- (h) records are to be retained for a minimum of 6 years

9. Bank Account

Any bank account in which assets of the school fund are deposited will be operated by the School under guidance of the Governing Body and Trustees and will be held in the name of the school fund.

All cheques and orders for the payment of money from such account should be signed by at least two persons against relevant documents supporting for the payment. There should be at least three authorised signatories, including the Headteacher.

10. Amendment:

The Governing Document should only be amended when approved and passed by all members of the Governing Body and Trustees.

11. Policies

The management, operation and administration of the Charity Account will be carried out in accordance with the financial policies laid down in the School Finance Manual. These include Whistleblowing, Fraud Protection and Statement of Internal Control. In addition to the Manual, Trustees, Governors and Staff will comply to school policies such as the Code of Conduct, Employee Ethical Standards, Data Protection and Declaration of Pecuniary Interests.

12. Dissolution

If the Governing Body and Trustees decide that it is necessary or advisable to dissolve the school charity fund, they will call a meeting of all the members. If the proposal is confirmed, they will have power to realise any assets held by or on behalf of the school fund. Any assets remaining after the satisfaction of any proper debts and liabilities should be given or transferred to such other school fund or institution having objects similar to the objects of this school fund, as the members of the Governing Body determine. If this cannot be done, it shall be applied for some other purpose approved by the LA.

13. Approval of the Governing Document

The Governing Document will be formally approved by all the members of the Governing Body on an annual basis as part of the School Finance Manual. The approval will be recorded in the formal minutes of the Governing Body.

11. Lloyds Credit Card Policy



MORECAMBE ROAD SCHOOL - CREDIT CARD POLICY

1. Credit Card Security

The Headteacher shall be responsible for an application for the credit card and which will be in the name of the school. The credit card will be held in the school's safe which is accessible only by the Admin Staff, School Business Manager and the Headteacher. The PIN number is also to be secured in the school safe.

Any member of staff required to remove the credit card from the school premises must sign for and return the card as soon as practicable after use. A credit card control register as per Appendix A is to be maintained as a record of use.

The School Business Manager is to be informed immediately if a credit card is lost or stolen so that Lloyds Bank can be notified. All obsolete and outdated cards must be destroyed in a secure manner and only by the School Business Manager.

2. Use of Credit Card

Use of the credit card will be limited to circumstances:

- Where no other method of purchasing goods or services is available (it is the budget holder's responsibility to always check with suppliers with regard to invoicing school for purchases);
- Where discounts can be obtained by ordering/paying for services on line.

Any member of staff wishing to use the Credit Card must complete the Request form at Appendix B. The credit card is for transactions relating to School Budget purchases, NOT the School Charity Fund or Trading Fund.

The credit card may only be removed from the school premises in exceptional circumstances and must be returned as soon as practicable after use. The credit card may not be taken on school trips without prior permission from the Headteacher.

The expenditure to be processed by Credit Card must be initially authorised against the School Budget by raising an internal school order form against the appropriate Budget Cost Centre. PLEASE NOTE THIS SHOULD BE DONE PRIOR TO A TRANSACTION TO RECORD APPROVAL OF EXPENDITURE NOT AFTER PURCHASE. A transaction limit of £500 (exclusive of VAT) will apply. This may be increased in certain circumstances e.g. booking air travel with prior agreement by the School Business Manager.

When purchasing items via the Internet strict controls will apply. (See Appendix C) All transactions are to be carried out on school computer systems only. The credit card must not be used for obtaining cash or in any circumstances for personal use. A hard copy of the receipt is to be printed from the internet site and attached to the authorised internal school order form for reconciliation purposes.

3. Payment of the credit card balance

The School Business Support Officer will be responsible for the reconciliation of the credit card statements against receipts. The School Business Support Officer will ensure all refunds for returned goods are re-credited to the card account and the item is cancelled on the school order.

All receipts/invoices must be attached to the statements to provide a clear audit trail. VAT receipts must be requested, where appropriate to ensure compliance with VAT regulations.

The payment of the card monthly balance is set up as a Direct Debit from the Bank Account. At Bank Reconciliation the School Business Manager will check all transaction details, debit the transactions against the relevant cost centre and cancel relating orders accordingly.

MORECAMBE ROAD SCHOOL
CREDIT CARD CONTROL SHEET

Name	Date Removed	Signature of Person Using Credit Card	Reason for use	Date Returned	Signature of receiving Admin Staff

MORECAMBE ROAD SCHOOL
CREDIT CARD REQUEST FORM

Name:

Reason for the request:

I have read and agree to the terms of the Morecambe Road School Credit Card Policy

Budget Holder Signature:

Date:

Approval Signature - 2 members of the Senior Management Team:

Controls for use of Credit Card for Internet Purchases

Take care of card details online.

Secure sites will start with https, not http. Secure sites have an added encrypted transaction layer. Other security systems include Secure Socket Layer (SSL), Secure Electronic Transaction (SET) and HyperText Protocol Secure (HTTPS). Only secure sites are to be used.

Check for a secure connection before you enter your card details.

Your browser is the piece of software that enables your computer to access the World Wide Web, make sure you have the most up to date version of Internet Explorer.

Get to know a company before you buy.

If you are not familiar with a supplier contact them first and ask for some background information before you buy. Check if the company's registered details are displayed on the home page or if there is some form of accreditation, which can be verified. If unsure do not buy from them.

Keep passwords secret

If you register with a particular site you will be asked to enter a user name and password. Keep passwords completely secret – as you would with cash machine PIN numbers.

Read delivery and returns policy before buying

Read the delivery and returns policy on the home page before completing on-line transactions. Check you can return any unsatisfactory items and if you can get a refund. Websites should ideally cover delivery methods, delivery costs, currency applied, taxes applied, returns and refund policy and a contact telephone number or e-mail address.

Save a record of your transaction.

The member of staff ordering the goods must make it clear that the goods are being ordered on behalf of school.

VAT Receipts

Where third party payment agents are used (eg PayPal) VAT receipts or invoices may not be available. Staff are to ensure that a valid invoice/receipt is obtained direct from the supplier with VAT details and VAT registration number.

Do not save the credit card details for future transactions or associated accounts applying to the transaction.

12. Statement of Internal Control

**Morecambe Road School
Statement of Internal Control**

- 1 This statement relates to the internal controls for Morecambe Road School for the 12 months from 01/04/2022 to 31/03/2023. The governing body is responsible for ensuring that the school:
- keeps proper accounting records during the year which will disclose, with reasonable accuracy and at any time, the financial position of the school, have been drawn up in accordance with the DofE (CFR) guidelines, and will enable it to prepare an annual income and expenditure statement that complies with DofE guidelines
 - maintains and operates an effective system of internal control to safeguard all the resources delegated, granted or otherwise entrusted to the school and ensure they are used cost effectively
- 2 The system of internal control through the school finance manual has been developed and is coordinated by the Headteacher. It aims to provide as much assurance as is reasonably possible (not absolute assurance) that assets are safeguarded, transactions are properly authorised and recorded and that material errors or irregularities are either prevented or can be detected promptly
- 3 Our review of the effectiveness of the systems of internal control is informed by:
- our regular scrutiny of financial and other performance monitoring data
 - regular reports from the head teacher and other managers to the governing body
 - the most recent report of the school's internal auditor dated November 2013
 - our most recent self-evaluation of the internal controls undertaken 10/08/2023.
- 4 We are, therefore, satisfied that the internal control systems in operation at the school during the year were adequate and effective

By order of the Governing Body of Morecambe Road School

(Signed)___Anna Dootson_____Dated ___08.11.23_____

(Head Teacher)

(Signed)___ Sarah Mainwaring __Dated ___08.11.23_____

(Chair of Governing Body)

(Signed)___Lisa Crankshaw_____Dated ___08.11.23_____

(Chair of Finance Committee of the Governing Body)

Statement of Internal Control - Pre-Certification Checklist for Governors

The Statement of Internal Control (SIC) is designed to accompany the DofE Consistent Financial Reporting (CFR) Return and Financial Summary, and so relates to the same completed financial year. In addition to this statement the School Business Manager carries out annually on behalf of the Governing Body a SFVS Potential Risks/Key Controls Checklist. A copy of this list is distributed to Governors as part of the annual update to the school finance manual.

The issues for Governors and the Head Teacher to consider before authorising their representatives to the sign the SIC fall into two categories: -

- Specific actions and more general control processes that should have occurred during the financial year in question; and
- Specific actions needed after the year end when the CFR Return is available.

The questions are split into these two categories for ease of consideration. That consideration is probably best achieved as a group, perhaps at the finance committee meeting that approves the CFR Return, and needs to be formally recorded. The questions are structured so that: -

- A “yes” answer to every question would allow the SIC to be signed without any amendment; and
- A “no” answer to any question will require either further action or explanation in the SIC.

Controls that should have operated during the financial year		
Question	Agreed Yes or No	Implication of the Answer
<i>Did we set the school budget in line with the priorities detailed in the school development plan either before the beginning of the financial year (1st April) or as soon as possible thereafter?</i>	YES	<i>If yes, no action. If no, paragraph 4 should disclose this weakness. Paragraph 5 should explain the steps being taken to ensure next year’s budget is set on time and reflects the school’s priorities.</i>
<i>Did we see regular reports on the school’s financial position during the year, did the Head Teacher and School Business Manager answer all the questions raised with them and were we satisfied that materially accurate records have been maintained throughout the year? (Regular in this context would refer to termly reports as a minimum.)</i>	YES	<i>If yes, no action. If no, paragraph 4 should disclose the inadequate base financial records as a weakness. Paragraph 5 should explain the steps being taken to rectify the position.</i>
<i>Did we take appropriate action on all significant matters raised in reports from the internal auditor?</i>	YES	<i>If yes, no action. If no, ensure this decision is justified.</i>

<p><i>Did we review a risk assessment and take appropriate steps to manage the risks identified including the introduction of internal controls and/or external insurance cover where required?</i></p>	<p>YES</p>	<p><i>If yes, no action. If no, the need to conduct a comprehensive risk assessment should be noted in paragraph 4. Paragraph 5 should explain the steps being taken.</i></p>
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<p>Control activities required after the end of the financial year</p>		
<p><i>Has the Head Teacher confirmed that he/she has seen a reconciliation of the school's base financial records with the latest CFR Return (either prepared from the school's own system or by the LA) and Financial Summary that shows they are:</i></p> <ul style="list-style-type: none"> <i>• a complete record of the School's transactions for the year and that the two documents are consistent with each other?</i> <i>• based on financial records that have met the requirements of the DofE's Consistent Financial Reporting (CFR) framework?</i> 	<p>YES</p>	<p><i>If yes, no action.</i></p> <p><i>If no, to the first question, make arrangements for the Head Teacher to complete/review the reconciliation before the SIC is signed and published.</i></p> <p><i>If no to the second question, the non-compliance should be noted at paragraph 4 as a weakness. Paragraph 5 should explain the steps being taken to rectify the position.</i></p>
<p><i>Have we received a report from the internal auditor giving us assurance that the systems of internal financial control operated satisfactorily during the year?</i></p> <p>OR</p> <p><i>Have we undertaken a thorough self-evaluation of the internal control systems in operation during the year and did not find any weaknesses that needed to be addressed as a high priority?</i></p>	<p>YES - SF Checks</p>	<p><i>If yes to either question, no action. If no to both questions, either:</i></p> <ul style="list-style-type: none"> <i>• delay signing the statement until you have received the report or undertaken the self-evaluation</i> <p>OR</p> <ul style="list-style-type: none"> <i>• if the report or the self-evaluation has identified weaknesses that need to be addressed as a high priority, list them at paragraph 4 and briefly explain in paragraph 5, the action planned to rectify them.</i>
<p><i>Are we confident that there are no significant litigation, liabilities or commitments that have arisen after the year-end, and are not referred to or accounted for in the published financial summaries?</i></p>	<p>YES</p>	<p><i>If yes, no action. If no, consider if the accounts need adjusting in order to be complete, or whether a Contingent Liability or Gain disclosure note should be added and the LA Finance Department informed.</i></p>

<p><i>Have we been advised that there has been no actual or potential non-compliance with laws, regulations and codes of practice that could reduce the school's ability to meet its objectives or cause the school to incur a financial loss, and is this supported by our own knowledge of the school and its activities?</i></p>	<p>YES</p>	<p><i>If yes, no action.</i></p> <p><i>If no, add the appropriate disclosure notes to the income and expenditure account before it is signed and published.</i></p>
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Notes:

- Given the s151 officer has ultimate responsibility for the internal control systems of the whole LA it will be necessary to report the details of any "No" answers to him or her or more realistically to a representative of the s151 Officer.
- The self-evaluation review may not necessarily have been undertaken by all of those signing the SIC, and performing compliance tests of the operational effectiveness of the controls goes beyond the role of Governors. What is important is for the review to inform whether reasonable assurances can be given.

12. Best Value and Benchmarking Policy

MORECAMBE ROAD SCHOOL

BEST VALUE POLICY – November 2023

1. INTRODUCTION

The policy of Best Value was introduced in the Local Government Act 1999 as a means of securing greater value for money from local government services. Schools as part of Fair Funding are expected to follow the principles of Best Value.

The Governing Body is committed to ensuring that the school's resources are used in the most efficient and effective manner to meet the objectives and priorities identified in the School Development Plan. This will lead to continuous improvement in the school's performance and secure the best possible outcomes for pupils by raising standards of achievement.

Best Value goes beyond the Value for Money principles of economy, efficiency and effectiveness. However, Value for Money lies at the core of Best Value.

2. PRINCIPLES OF BEST VALUE

The Governing Body applies the principle of Best Value (ie the 4 Cs) by:

- Challenge** - regularly reviewing the functions of the school, challenging how and why services are provided and setting targets and performance indicators for improvement
- Compare** - monitoring outcomes and comparing performance with similar schools
- Consult** - consulting appropriate stakeholders, especially pupils and parents, about the services which the school provides
- Compete** - securing competition to ensure that goods and services are purchased in the most economic, efficient and effective manner to meet the needs of the school

The 4Cs are a means of focusing existing practices more sharply, to streamline aspects of management and in this way the principles of Best Value can support and influence all Governing and management decisions by:

- Setting targets
- Planning for improvement
- Allocating resources to priorities
- Managing implementation
- Monitoring and evaluating the performance of the school and
- Managing the performance of the staff

3. APPLICATION OF BEST VALUE PRINCIPLES

The 4Cs are often applied in combination. Managing continuous improvement requires monitoring, evaluating and planning which will inevitably involve following all of the principles simultaneously or within a short timescale.

A Best Value statement is used to demonstrate the application of Best Value principles and can help schools achieve Best Value by:

- Giving direction to the school
- Helping the school link priorities to resource allocations
- Turning commitment into action and
- Making governors and schools more accountable

A Best Value statement (at Appendix 1) may refer to aspects of school management such as the systems used for performance management. It may include reference to key areas – care of pupils, staffing, the school environment, resources and financial management. A Best Value Statement will be presented to the Governing Body at the Autumn Term meeting as part of the School Finance Manual.

4. BENCHMARKING

Benchmarking is a technique for improving performance and promoting efficiency. The Governing Body regularly benchmark the school's current performance against past performance and compares Morecambe Road School with other schools. In this way the Governing Body can identify areas for development.

A Benchmarking Report is emailed to the Headteacher annually by the Department for Education. This will be circulated to the Finance Committee at the meeting following receipt.

BEST VALUE STATEMENT – Academic Year 2022-23

Examples of current school practice which demonstrate that the principles of Best Value are applied in the management of the school			
CHALLENGE	COMPARE	CONSULT	COMPETE
Staff and Parent Debts chased and successful Maintenance contracts Refusal to pay added call out fees Professional build fees queried	Improved working methods and procedures Research and discussions with other schools on best value	Issue of spread-sheet re new FY allocations required by budget holders Regular meetings with stakeholders	Introduction of HLTA to manage residentials and minibuses Expansion of Phoenix Group at LMC
Planned Developments in school policies and practice to enhance application of Best Value			
CHALLENGE	COMPARE	CONSULT	COMPETE
Rolling programme of Upgrades to IT equipment Use of School Buying Hub Accounts eg Banner	Special schools and local school meetings to consider working in partnership and collaboration	Local Networks used to find good practice Meetings and discussions on vision and development for school with stakeholders	New Build and Premise works Working with LA to meet local SEND needs Extended Services to include Breakfast Club

14. School Financial Value Statement

School's Financial Value Statement (SFVS)

All LA maintained schools that have a delegated budget must demonstrate compliance with the SFVS on an annual basis. At Morecambe Road School the SFVS will be completed in the Autumn Term with the financial risk assessments (Potential Risks and Key Control Checklist completed and held by the School Business Manager).

The demonstration of compliance is through the SFVS assessment signed by the Chair of Governors. An e form is then completed by the School Business Manager. The form will include a summary of remedial actions with a clear timetable, ensuring that each action has a specified deadline and an agreed owner. Governors must monitor the progress of these actions to ensure that all actions are cleared within specified deadlines.

Confirmation of SFVS completion is submitted to the LA by school annually.

The SFVS toolkit can be accessed via the Department for Education website. The toolkit covers six areas of resource management – Governance, School Strategy, Setting the Annual Budget, Staffing, Value for Money and SFVS Dashboard Results.

The aim of the SFVS and toolkit is to provide assurance that school resources are being managed effectively. The toolkit assessment includes optional raw data (e.g., FTE teaching staff) and RAG ratings for school.

15. Approved Mileages for Staff Travel Claims

TRAVEL EXPENSES - MILEAGE CLAIMS (November 2023)

Detailed below are the Governor approved mileages for Morecambe Road School staff when submitting travel expense claims regarding training and meetings. Please note that there are two types of mileage rates, one for the attendance at training and one for other business.

These mileages are for return journeys from and to Morecambe Road School and drawn from the RAC Auto route website.

County Hall, Preston, PR1 8XJ	-	55 miles
White Cross Education Centre, Lancaster, LA1 3SF	-	5 miles
Woodlands Conference Centre, Chorley , PR7 1QR	-	73 miles
One Connect, The Westfield Centre, PR25 1RP	-	69 miles
Crofters Inn, Lancaster, PR3 1PH	-	31 miles
Lancaster House Hotel, LA1 4GF	-	11 miles
Hillside School, Longridge, PR3 3XB	-	62 miles
Bleasdale School, Silverdale, LA5 0RG	-	29 miles
The Loyne School, Lancaster, LA1 2PZ	-	3 miles
Pear Tree School, Kirkham, PR4 2HA	-	65 miles
Red Marsh School, Thornton-Cleveleys, FY5 4HH	-	65 miles
Sir Tom Finney School, Preston, PR1 6AA	-	52 miles
Alston Hall, Longridge, PR3 3BP	-	60 miles
Borwick Hall, Carnforth, LA6 1JU	-	19 miles
Tower Wood Centre, Windermere, LA23 3PL	-	67 miles
Hothersall Lodge, Longridge, PR3 2XB	-	64 miles

Mileage Rates are in line with the rates issued by the LA. Exceptions to these rates are to be approved by the FGB.

16. Mobile Phone Agreement

Morecambe Road School

Business Mobile Phone User Agreement

This agreement is between:

Morecambe Road School and _____

The following are the conditions under which you, the staff member, will accept the provision of a mobile phone from Morecambe Road School.

The school retains sole right of possession of the mobile phone and related equipment, and may transfer the mobile phone to another staff member if you do not, or are unable to, for any reason, fulfil the requirements of this agreement.

Under this agreement the school will:

1. Provide a mobile phone for your sole use while you are a permanent full-time or part-time staff member at the school.
2. The mobile phone contract will cover reasonable business use of the mobile phone in sending text messages, using the work's email for business purposes and in an emergency downloading information via the internet. (For security reasons, staff must wherever possible use a work's computer using the WIFI network for both internet and email usage.)
3. Plan and manage the integration of the mobile phone into the school environment, and provide the professional development required to enable you to use the mobile phone effectively.
4. When required, expect you to pay an excess for accidental damage or loss, or repair / replacement costs where loss or damage is a result of your own negligence.
5. Make regular payment to the communication company for the use of the mobile phone for works purposes.

Under this agreement, you will:

1. Bring the mobile phone and charging unit to the school each day and keep the mobile phone with you or within your sight at all times.
2. Know that the mobile phone contract specifies the number of free minutes, texts and mobile data and it is the staff member's responsibility in ensuring that these limits are not breached. For shared phones the responsibility sits collectively. Most mobile phones have an easily accessible facility to monitor usage and it is recommended staff utilise this to monitor usage.
3. If you envisage exceeding the monthly allowance please contact the school business manager BEFORE this happens to allow them to contact the provider to minimise any excess credits. In an emergency situation 999 calls are free.
4. Not use the mobile phone/number to promote any external private business.
5. Not use the mobile phone to contact premium rate numbers.
- ** 6. Use the mobile phone only for the purposes of work. Business mobile phones issued either solely or for shared use must not be used for personal use unless in an emergency and / or where this is unavoidable / impractical e.g. forgotten personal mobile and needing to contact next of kin / school.
- ** **OR**
- ** 7. Use the mobile phone mainly for the purposes of work.
8. Be able to use the mobile phone for personal use and will be responsible to make repayment of additional costs incurred by going over the monthly contract limits

** delete section 6 or 7 and 8 as applicable

9. Be responsible in setting both security and settings to ensure that the mobile phone does not connect to non-works apps and sites over the mobile network.
10. Not permit any other individual to use the mobile phone without your supervision unless agreed by the Governors
11. Take responsibility for any other individual using the mobile phone.
12. Provide suitable care for the mobile phone at all times and not do anything that would permanently alter it in any way.
13. Not use the mobile phone in ways which could damage the reputation of the school or your own career.
14. Only download apps and content from reputable sources.
15. Lock the mobile phone screen when not in use with a passcode.
16. Keep the mobile phone clean.
17. Immediately report any damage or loss of the mobile phone to Headteacher. Acting quickly enables a 'bar' to be set on the mobile number and will help mitigate any financial loss.
18. Immediately report any viruses or reduced functionality following a download to Headteacher.
19. Be prepared to cover the insurance excess, repair or replace the mobile phone when the damage or loss has been a result of your own negligence.
20. Attend any training sessions offered by the school.
21. Make arrangements for the return of the mobile phone and passcode to School Business Manager if your employment ends or if you will be away from the school for an extended period.
22. Use the mobile phone in a way which does not contravene the policies and procedures of Morecambe Road School including the ICT Policy, Data Protection Policy and Safeguarding Policy.
23. Keep the phone well credited ready for use when in school.

Insurance cover provides protection from the standard risks while the mobile phone is on the school site or in your home **but excludes** theft from your car or from other establishments. Should you leave the mobile phone unattended and it is stolen, you will be responsible for its replacement and may need to claim this from your own insurance company or pay from your own pocket.

Social Networking

Employees should not access social networking sites via their mobile phones (business or personal phones) during working hours.

Call Reporting Information

The school retains the right to obtain detailed records of individual mobile phone usage from the contract provider.

Spam Calls

It is impossible to stop mobile 'spamming' completely, however, an employee may register their mobile phone with the 'Telephone Preference Service' at www.tpsonline.org.uk free of credit.

Compliance

Failure to agree to or to abide by these terms will lead to the mobile phone being returned to the school and serious breaches may lead to disciplinary action.

The school also retains the right to report any illegal use/violations to the appropriate authorities.

Morecambe Road School

Mobile Phone User Agreement

I, _____ agree to follow the terms laid out in the Mobile Phone user agreement.

Signed:

Name:	Date:
Job Role:	
Mobile Phone Model:	Serial Number:
Mobile Number:	

Section B

FINANCIAL PROCEDURES

		Date Approved	Renewal Date
1	Financial Management Systems	08/11/23	Autumn 2024
2	Income	08/11/23	Autumn 2024
3	Payroll	08/11/23	Autumn 2024
4	Purchasing Arrangements	08/11/23	Autumn 2024
5	Taxation	08/11/23	Autumn 2024
6	Unofficial School Funds	08/11/23	Autumn 2024
7	School Assets - Inventory	08/11/23	Autumn 2024
8	Best Value and Benchmarking	08/11/23	Autumn 2024
9	Local Bank Account	08/11/23	Autumn 2024
10	LA Documents and Guidance	08/11/23	Autumn 2024
11	Retention of Financial Records	08/11/23	Autumn 2024

FINANCIAL MANAGEMENT SYSTEMS

Procedure	Responsibility
Ensuring that the school's spending priorities are reflected in the school's budget options to be presented to the Governing Body for approval.	Headteacher
Accurate costing of budget options to include spending priorities and the effect of pay and price increases.	Headteacher/School Business Manager
Recording and fixing of approved school budget on FMS to provide audit trail.	School Business Manager
Submission of budget return to the LA within specified timescale.	Headteacher/School Business Manager
Establishment of appropriate cost centres on FMS to enable effective budget monitoring.	School Business Manager
Production of monitoring information to budget holders on a regular basis.	School Business Manager
Preparation of budget monitoring reports for Finance Committee/Governing Body on a termly basis.	School Business Manager/School Finance Officer
Recording of all budget virements on FMS and submission of virements for approval of Governing Body/Finance Committee in accordance with internal financial regulations.	School Business Manager
Maintaining up-to-date records on FMS of total resources available to school ensuring that it is consistent with LA notifications (budget share, Standards Funds, contingency etc).	School Business Manager
Termly Financial Healthcheck of Finance 6 records and reconciliations	School Business Manager/ School Finance Officer
Entering all expenditure and income onto FMS promptly to enable day to day monitoring of expenditure.	School Business Manager/School Business Support Officer
Reconciliation of all expenditure and income on FMS to the bank statement on a monthly basis and the investigation of any discrepancies.	School Business Manager
Monthly check of Central Oracle to ensure correct processing of income and expenditure by the LA.	School Business Manager
Reconciliation of HR Payroll to the People and Pay data on a monthly basis and the investigation of any errors.	School Business Manager
Ensuring that 'acceptable use policies' are in place.	Headteacher/School Business Manager

Management of user IDs and regular updating of passwords for all Finance system users.	School Business Manager/Users
Appropriate back-up of ICT systems including off-site copies.	Tech Hub
Preparation of Financial Documents for approval by Governing Body and submission to the LA.	School Business Manager
Maintenance of register of business interest ensuring that it is regularly reviewed and updated.	School Business Support Officer
Review of level of balances and assigned reserves and reporting to Governing Body.	Headteacher/ School Business Manager
Comparison of financial information via DofE benchmarking tools and report to Governing Body on conclusions and any recommended action.	School Business Manager /Headteacher

SCHOOL INCOME

Procedure	Responsibility
<ul style="list-style-type: none"> Determine and review charging policy on an annual basis for submission to Governing Body for approval. 	School Business Manager
<ul style="list-style-type: none"> Record income in FMS Finance promptly on receipt. 	School Business Manager / School Business Support Officer
<ul style="list-style-type: none"> Raise bills and issue reminders in accordance with school's debt management policy. 	School Business Manager / School Business Support Officer
<ul style="list-style-type: none"> Issue official, pre-numbered receipts for income collected. 	School Business Support Officer
<ul style="list-style-type: none"> Ensure that income is securely held prior to banking. 	School Business Support Officer
<ul style="list-style-type: none"> Bank all income promptly - when banking cash the money is to be checked and the amount initialled by 2 individual School Business Support Officers. 	School Business Support Officer x 2
<ul style="list-style-type: none"> Complete bank paying-in slips including identification of split between cash/cheques and identification of cheque payees. Copy paying in slips must be retained in the book. 	School Business Support Officer
<ul style="list-style-type: none"> Cash income - all cash received by school is to be receipted either to the original person (eg parent) or if fundraising money to the person responsible for the event. 	School Business Support Officer
<ul style="list-style-type: none"> Determine and review debt recovery policy for submission to Governing Body/Finance Committee for approval. 	School Business Manager
<ul style="list-style-type: none"> Determine and review lettings policy for submission to Governing Body/Finance Committee for approval. 	School Business Manager
<ul style="list-style-type: none"> Undertake administration of lettings including receipt of letting application forms and indemnity agreements together with copies of public liability insurance where appropriate. 	School Business Manager
<ul style="list-style-type: none"> No cheques should be endorsed to a third party to meet expenditure. 	School Business Manager / School Business Support Officer
<ul style="list-style-type: none"> Income intended for the Unofficial School Fund must not be banked in the school bank account. 	School Business Support Officer
<ul style="list-style-type: none"> Contributions from all School Funds must be receipted and identified on the record of income, stating the purpose to be used. 	School Business Manager / School Business Support Officer

PAYROLL

Procedure	Responsibility
Review of school pay policy for approval of Governing Body on an annual basis.	School Business Manager/Headteacher
Authorisation of appointments and terminations.	School Business Manager/Headteacher
Authorisation of changes in rates of pay and contracts.	School Business Manager /Headteacher
Authorisation of timesheets and overtime claims.	Line Manager/School Business Manager
Maintenance of all payroll, personnel and associated records including control over access.	People and Pay Services/School Business Manager
Checking of payroll transactions on the accounting system to ensure that all staff are creditable to the school and are being paid at the correct rate.	School Business Manager/ People and Pay Services/Douglas Grange Accountants
Payment of all salaries by due date.	School Business Manager/ People and Pay Services/Douglas Grange Accountants
Action all appropriate deductions from salary including income tax, national insurance contributions, superannuation contributions, union subscription and other agreed payments.	People and Pay Services/Douglas Grange Accountants
Review of staffing structure for presentation to Governing Body.	Headteacher/SMT

PURCHASING ARRANGEMENTS

Procedure	Responsibility
Ensuring that all purchases comply with the school finance manual; in particular, seeking written quotes and tenders where appropriate and retaining these as evidence for audit purposes.	Headteacher/ School Business Manager / Budget Holders
Seeking prior approval of Governing Body where expenditure is above the limit specified in the internal financial regulations.	Headteacher/School Business Manager
All payments by school will be made via BACS and therefore there is a need for staff and suppliers to provide Bank Account details.	School Business Support Officer
Raising of internal school order forms at Appendix 1.	Budget holders
Authorisation of internal school order forms, check of budget allocation and budget codes	Budget holders/School Business Manager
Raise order on Finance 6 for the estimated cost of in accordance with the internal school order form	School Business Support Officer
Authorisation of orders on Finance 6	Headteacher
Email orders to suppliers	School Business Support Officer
Checking goods and services received are in accordance with order.	Budget holders
Check of invoice against copy order and delivery note (if available) Cross reference to the order number.	School Business Support Officer
Authorisation of invoices for payment on Finance 6	School Business Manager
BACS Payments process and authorisation	School Business Manager/Headteacher/ Deputy Headteacher
Enter credit notes to ensure deduction from subsequent payments.	School Business Support Officer

Guidance Documents:

School Internal Order Form

Appendix 1

Morecambe Road School

INTERNAL ORDER FORM - to be raised prior to purchase or order commitment

Supplier	Tel No
Address	Email address for orders:

ITEM DESCRIPTION	PAGE NO.	CAT. REF. NO.	HOW MANY	UNIT COST	TOTAL COST
VAT @ _____ %					£
Postage and packing					£
				TOTAL COST	£

BUDGET:	BUDGET HOLDER SIGNATURE:	DATED:

PLEASE CONFIRM BY TICKING IN THE BOX THAT BEST VALUE HAS BEEN ACHIEVED IN CHOOSING THIS SUPPLIER - **Supporting paperwork e.g. notes and quotes pass to the School Business Manager for the Best Value File**

APPROVED BY SBM FOR ORDER TO BE RAISED ON FINANCE 6	LEDGER CODE	DATE PASSED TO SBSO:

SPEND WISELY – PRIORITISE IN KEEPING WITH THE SCHOOL DEVELOPMENT PLAN

Budget holders responsible for ordering resources and equipment are requested to note the following guidelines, implementing good practice.

Good Practice:

- **Comply with the school's finance manual**
- **Be responsible for any budget delegated to them**

Good Practice: Purchasing Resources: -

Internal Orders should be specific to speed efficiency and to avoid any misunderstanding.

- **Complete an internal order form, ensuring the full name, address, postcode, telephone and order email for the supplier**
- **Budget / Budget holder**
- **The product code / part number, details, quantity and price**

Avoid: -

- **Telephone orders (must be confirmed by completing an Internal Order)**
- **E-purchasing using own credit or debit cards**

Inspection Copies: -

- **Budget holders will be responsible for goods sent on approval**
- **Budget holders will be responsible for responding to the supplier by the specified expiry date**

Good Practice: Declaration of personal business interests

- **Conflict of interest, e.g. links with suppliers when purchasing goods or services**
- **Any offer or receipt of gifts or hospitality shall be reported to the Governing Body and recorded in the Minutes of the Meeting**

Good Practice: Value for Money

- **Economy, Efficiency & Effectiveness**
- **Quality, reliability, availability and after-sales service should be considered**
- **Use approved major and regular suppliers who have a proven capacity to provide quality, quantity and timely delivery at a competitive price**

Good Practice: Stock Book

- **Every asset purchased costing £50 per item or more, disposed of or becomes obsolete has to be recorded in the stock book.**
- **Please complete a Stock Item / Stock Disposal form – copies in each room's Stock Book**

Internal financial regulations

- **The Headteacher shall establish suitable arrangements for the control and monitoring of expenditure against budget headings**
- **The Governors receive from the Headteacher a report on school expenditure compared with budget. Reasons for any significant variances between actual and estimated expenditure to date shall be identified. In addition, the Headteacher shall inform the governors immediately if significant overspendings or underspendings which cannot be covered by delegated powers of virement are likely to occur on any budget heading. (*Finance Manual*)**

TAXATION

Procedure	Responsibility
Ensuring that only legitimate VAT invoices (showing VAT registration number) are paid for vatiable goods and services.	School Business Manager
Raising of VAT invoices for all vatiable income to school.	School Business Manager
Correctly coding all VAT on income and expenditure.	School Business Manager
HM Revenue and Customs may visit schools at intervals to inspect all VAT supporting documents regarding transactions	School Business Manager
School is to pay invoices inclusive of any VAT credited.	School Business Manager
The VAT return for school will be prepared by the County Treasurer from the information supplied by school through the trial balance by ledger code. Direct claims are not allowed as the school's official activities are part of LCC's VAT registration. Reimbursement will be coded by school into the income ledger code 83604 (VAT reimbursement journal).	School Business Manager

UNOFFICIAL SCHOOL FUNDS

Procedure	Responsibility
Appointment of treasurer and auditor	Finance Committee/Headteacher
Administration of accounts including:	
<ul style="list-style-type: none"> • maintenance of cash book and supporting documentation eg receipts, records of income collected; 	School Business Support Officer
<ul style="list-style-type: none"> • banking of income and second check of cash banking 	School Business Support Officer x 2
<ul style="list-style-type: none"> • reconciliation to bank account on a monthly basis; 	School Business Manager
<ul style="list-style-type: none"> • VAT registration if above VAT registration limits. 	N/A
<ul style="list-style-type: none"> • Signing of cheques (authorised signatories) 	Headteacher/Deputy Headteacher/ Assistant Headteacher/ School Business Manager
<ul style="list-style-type: none"> • Ensuring that final accounts are prepared, audited, presented to the Governing Body for approval and submitted to LA. 	School Business Manager
<ul style="list-style-type: none"> • Claiming VAT on unofficial fund purchases may be done by purchasing from the school budget following the full purchasing arrangements. Re-imbusement of the cost minus VAT can then be paid from the unofficial fund into the school budget relevant cost centre. 	School Business Manager

Useful Information	
List of unofficial funds	<u>Morecambe Road School Fund Charity</u> <u>Morecambe Road Trading Account</u>
Treasurer	<u>School Business Manager</u>
Auditor	<u>Nominated by Finance Governors</u>
Bank account	<u>Lloyds Bank</u>

SCHOOL ASSETS

Procedure	Responsibility
<ul style="list-style-type: none"> Maintain a permanent stock record for all portable and desirable items using FMS Equipment Register. This includes items purchased by school and items held by school which is provided by different organisations. 	School Business Support Officer
<ul style="list-style-type: none"> Ensure that the stock record is updated regularly for all new items/disposals including clear identification of make, model and serial numbers (if appropriate). 	School Business Support Officer / Stockholders
<ul style="list-style-type: none"> Security mark all appropriate items. 	School Business Support Officer
<ul style="list-style-type: none"> Undertake a regular physical stock check (at least annually) of items included in inventory and record that a check has been carried out. 	School Business Support Officer
<ul style="list-style-type: none"> Report any significant discrepancies between actual and recorded stock to governors. 	School Business Support Officer/School Business Manager
<ul style="list-style-type: none"> Establish / review policy for the disposal of assets including the authority to declare items to be obsolete, surplus or damaged beyond repair. 	School Business Manager
<ul style="list-style-type: none"> Record loan of all school equipment, regardless of whether the item is recorded on the asset register, to staff and pupils. 	Individual requiring loan/ Site Supervisor
<ul style="list-style-type: none"> Record and bank any income from sale of assets into School budget. 	School Business Support Officer

BEST VALUE AND BENCHMARKING

Procedure	Responsibility
<ul style="list-style-type: none">• Ensure purchases follow the Best Value principles as noted in the School Finance Manual	Budget Holders
<ul style="list-style-type: none">• Provide details of quotes and cost comparisons to the School Business Manager	Budget Holders
<ul style="list-style-type: none">• Report Best Value practice to the Governors	School Business Manager
<ul style="list-style-type: none">• Create report of benchmarking outcomes to the Governors	School Business Manager
<ul style="list-style-type: none">• Review policy for best value and benchmarking.	School Business Manager

LOCAL BANK ACCOUNT

Procedure	Responsibility
<ul style="list-style-type: none"> The School Bank Account is held with Lloyds. Funds are invested directly into this account and no investment will be arranged via any intermediary. 	School Business Manager
<ul style="list-style-type: none"> Authorisation to view online bank processes and accounts - views will be restricted according to school role. 	Headteacher, School Business Manager
<ul style="list-style-type: none"> All access codes are to be retained securely and not given to any other member of staff. Any breach of security, confirmed or unconfirmed, is to be reported to the Headteacher or School Business Manager immediately. 	Headteacher, School Business Manager, Assistant Headteacher Deputy Headteacher, School Business Support Officer
<ul style="list-style-type: none"> Approval of BACS payments - 2 X authorised approvers. 	Headteacher, School Business Manager, Deputy Headteacher
<ul style="list-style-type: none"> Direct Debits agreed for re-occurring invoices to EE, Eden Water, TV Licence, Energy Invoices, Water Utilities, Childcare Vouchers, and Phone Service Providers 	School Business Manager
<ul style="list-style-type: none"> Reconciliation of monthly bank statements - the statement will detail transactions up to and including the last working day of each month. Finance 6 will be reconciled to the statement each month. From the last day of each month and until reconciliation and closure of previous month has been complete there will be no transactions raised in Finance 6. School is then required to submit the Cash and Bank Reconciliation statement, Trial Balance by Ledger code, month end un-reconciled payments/receipts and Audit Journal file. These actions are to be completed by latest 10th of each month. 	School Business Manager
<ul style="list-style-type: none"> Any credits relating to the operation of the bank account will be met from the school's own delegated budget. 	School Business Manager/Headteacher
<ul style="list-style-type: none"> School will receive a monthly oracle report from the LA of the transactions notified by school through the monthly returns. Discrepancies will be investigated promptly. 	School Business Manager
<ul style="list-style-type: none"> LA procedures for the annual closure of accounts will be followed. 	School Business Manager

<ul style="list-style-type: none"> School receive budget payments into the bank account and enter in Finance 6 as 'CBJ'. All income and DDs appearing on the bank statement are treated as Cash Book Journals. 	School Business Manager
<ul style="list-style-type: none"> Income physically banked by the school eg school meals, is to be processed as Non-invoiced income. 	School Business Support Officer
<ul style="list-style-type: none"> Central credits e.g. training will be invoiced to school and processed as an invoice with payment by BACS to the LA. 	School Business Manager
<ul style="list-style-type: none"> Remittance advice slips must be retained for inspection by audit. 	School Business Manager
<ul style="list-style-type: none"> A misappropriated or incorrect BACS payment must be notified to the School Business Manager immediately who will contact the bank. In cases where irregularities are suspected the LA and Police will be informed. 	School Business Manager

Guidance Documents:	
Monthly Reconciliation Form	Appendix 1

SCHOOL BANK ACCOUNT		
CASH AND BANK RECONCILIATION SHEET		
SCHOOL NO		
01/130		
SCHOOL NAME		DCSF NO
MORECAMBE ROAD SCHOOL		888/7034
Month Ended		
	Date	£
Bank Balance per statement dated		
Bank Balance per statement dated		
Bank Balance per statement dated		
TOTAL BANK ACCOUNTS		£0.00
Add: Actual Cash in Hand:		
		£0.00
Balance carried forward in Finance 6: (Use current value on ledger code 83218 from Trial Balance or CoA)		
Add: Unreconciled Payments in Finance 6:		
Less: Unreconciled Receipts in Finance 6:		
Add: Cash in hand per Finance 6: (83211 on Trial Balance by Ledger code)		
Period Closed Successfully		£0.00
Certified Correct		(A must equal B)*
Designation		
Date		
I confirm that Finance 6 ledger codes have been reconciled to Oracle and the previous Period has been closed correctly.		
Verified By		
*Comments if A does not equal B:		

LA DOCUMENTS/GUIDANCE NOTES

For further guidance and information go to the following websites:

Relevant websites

Lancashire Schools' Portal

Lancashire Schools Financial Services - via the A-Z on the School Portal

The approved Scheme for Financing Schools in Lancashire is available on the LCC website - <https://www.lancashire.gov.uk>