



# English Martyrs Catholic Primary School, A Voluntary Academy

‘Walking with Jesus – God’s love in action’

## Financial Management Policy

Statutory Policy  
Annual Renewal Policy

**Date:** Spring 2017

**Date of next intended review:** Spring 2018

### Equality & Diversity

We have considered the impact on equality and diversity on this policy and judge the impact to be neutral.

## **MISSION STATEMENT**

English Martyrs Catholic Primary School offers distinctive Catholic education within a caring Christian community where everyone feels loved and valued, confident and secure.

We believe that each person is precious and gifted, unique and loved by God.

With Christ as our inspiration we work in partnership to create a challenging, effective and exciting learning environment where everyone is encouraged to embrace opportunity

### **Learning and Teaching**

We provide an exciting, creative and effective learning environment, recognising and responding to individual learning styles. We aim to help each child experience success and to embrace every opportunity by providing the highest standard of education and care. Children take responsibility for and participate fully in their own learning.

Our curriculum will be both balanced and spiritually based and will fulfil all statutory requirements.

### **Catholic Life of the School**

We recognise God in all aspects of our mission. Specifically we will help children to develop their personal relationship with God. We will deliver high quality learning and teaching in religious education rooted in Catholic values and beliefs. We encourage respect for and understanding of other faiths and beliefs. The school environment will speak of Jesus Christ at the heart of our community. Children will be given opportunities to participate in creative and varied worship appropriate to their age and understanding.

We are an integral part of the parish and will play an active part in its life.

### **Relationships**

We will help each member of the school community to recognise that we are all precious in God's eyes. We will show love and respect for each other. We will give to each other the affirmation we all need and will try to respond to each other's needs.

### **Parents**

We will work to achieve a creative partnership between parents and school which recognises our different responsibilities in the education of the children.

We will communicate effectively with all parents. We will establish a bond of trust, building a partnership which nurtures the children's learning, spiritual development and pastoral care.

### **Community Cohesion**

We will be an integral part of the local community. We will increase the children's awareness of wider world issues. We will develop their sense of responsibility for and involvement in both of these. We will ensure that our community life witnesses our Christian values and beliefs in all that we do and say.

Walking with Jesus – God's love in action

## **Disability**

*We are a Catholic school. Through all our endeavours we aim to recognise the presence and power of Jesus Christ at the very centre of our existence. As we seek to fulfil the educational needs of the children we strive to live and act according to His will in all that we do and say.*

We will help each member of the school community to recognise that we are all precious in God's eyes. We will show love and respect for each other. We will give to each other the affirmation we all need and will try to respond to each other's needs.

We aim to help each child experience success and to reach their full potential by providing the highest possible standard of education.

At all times and in all areas of school life every reasonable measure will be taken to ensure that each member of this school community is enabled to participate as fully as possible, and achieve success and recognition appropriate to age, understanding and any disability.

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## **Introduction**

The principal aim of the Financial Management Policy of the school is to facilitate the implementation of our school Mission Statement. The overall policy of the Academy Council is to run its finances within its delegated funds, GAG and other income sources. It will aim to maximise the use of these funds together with any other sources of income or grant to deliver the School Development Plan.

The purpose of this document is to ensure that the academy maintains and develops systems of financial control which conform to the requirements both of propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of the Academy's Funding Agreement with the Department for Education (DfE/EFA); and to

achieve appropriate levels of accountability and stewardship within the requirements of the Bishop Konstant Catholic Academies Trust Finance Handbook.

## **1. Governing Body (Academy Council)**

English Martyrs Catholic Primary School undertake to carry out the conditions as set out in the Academies Financial Handbook. English Martyrs are responsible for ensuring that the school meets all obligations placed upon it by the Secretary of State for Education.

The full Academy Council and the sub-committees meet at least once each term. Minutes are taken of all meetings. All sub-committees report to the full Academy Council.

Each Academy is governed by a Academy Council constituted under a Memorandum of Association and Articles of Association. The Academy Council should exercise its powers and functions with a view to fulfilling a largely strategic leadership role in the running of the Academy, addressing such matters as:

- **policy development and strategic planning**, including target-setting to keep up momentum on school improvement
- ensuring **sound management and administration** of the Academy and ensuring that managers are equipped with relevant skills and guidance
- ensuring compliance with **legal requirements**
- establishing and maintaining a transparent system of prudent and **effective internal controls**.
- management of the Academy's financial, human and other **resources** (in particular control over the spending identified in the Academy's development plan)
- **monitoring performance** and the achievement of objectives, and ensuring that plans for improvement are acted upon

## **2. Committee Structure**

To ensure a manageable workload the Academy Council has delegated responsibilities to the following Committees for financial consideration.

Meetings of all committees will be clerked, and minutes taken by a member of the committee other than the Headteacher. Formal minutes will be produced for approval and circulated to the full Academy Council.

### **2.1 Resources Committee**

#### **Terms of reference**

The Resources Committee will consist of the Chair, Vice-Chair, Headteacher and at least two other Academy Councillors, a third of whom will constitute a quorum. The Terms of Reference of the Resources Committee form part of this Policy.

#### ***Finance Related***

The Resources Committee :

- is responsible for presenting a draft Annual Budget each year to the Academy Council based on its consideration of recommendations made by the Headteacher; and in time to meet EFA budget preparation deadlines.
- will meet at least once each term to monitor those aspects of financial planning, short and long term, financial administration, financial security, financial authorisations and budget management, including School Fund Accounts which it deems appropriate. To ensure that there is an annual audit of the school fund and of other funds held by the Academy Council in line with the LA Financial Procedure Manual. The results of the audit are reported to the full Academy Council and a copy of the audit certificate is sent to the Local Authority.
- will present written minutes to the Academy Council each half-term detailing any recommendations it wishes to make and any decisions it has taken which it is authorised to take. The Resources Committee will make a written response including recommendations to the Academy Council following the annual Academy Audit.
- is authorised to make budget revisions, providing that they are minuted and reported to the next Academy Council Meeting.
- is responsible for ensuring that Financial Regulations and this Policy are being followed by the Headteacher.
- will provide guidance and assistance to the Headteacher and the Academy Council in all matters relating to budgeting and finance.
- will draft the Financial Management Policy for presentation, consideration and approval to the full Academy Council (including financial responsibilities to be delegated to the Headteacher):
  - i. in accordance with the Academy's Funding Agreement with the Department for Education (DfE/EFA)
  - ii. after considering advice from the EFA, OFSTED and the Audit Commission
  - iii. after consulting the Headteacher

To monitor the implementation of the policy and to report to the full Academy Council, and to review the policy at least once every year to assure the Academy Council that all financial procedures are operating as required.

- will ensure that the Academy Council is kept abreast of the direction of BKCAT strategic financial planning and, similarly, to ensure that BKCAT are apprised annually of any variations in the school's financial plans and associated budgetary implications.
- will review the lettings policy, purchasing policy and best value policy on an annual basis.
- will give the Academy Council written explanations of any variations (over or under spent) to the original budget above 10% and action taken to address the issues involved.

- will report to the next available Academy Council meeting on any matter, which may have an adverse effect on the school budget e.g. significant change in pupil number trends.
- will consider and advise the Academy Council on the financial implications of adopting any policy or other matter that may have significant budget implications.
- will undertake an annual review to ensure that "Best Value" is being achieved i.e. a review of all existing contracts and regular suppliers to the school.
- will ensure the school's Register of Business Interest is kept up-to-date.
- will undertake an annual review of all income received by the school to ensure fees and charges remain appropriate and in line with any increase in costs. Regularly monitor income received against the budget estimate. Review any charging policy such as that for school lettings.
- will draft proposals for use of Government Grants for consideration and approval by the Academy Council in line with the school budget eg review how the school spends Pupil Premium and PE sports grant money
- Undertake financial benchmarking against other similar schools when the data becomes available.
- will consider the report from the Headteacher confirming that the financial controls required to meet the scheme are still in place and operating as intended. Advise the Academy Council accordingly and ensure the annual certificate is sent to the LA.
- will recommend the Trust Whistle Blowing policy is adopted by the Academy Council. Agree arrangements with headteacher for ensuring all staff in school are informed.

### ***Premises Related***

The Resources Committee:

- is responsible for monitoring the quality of the school premises with regard to Health, Safety and Security; for deciding priorities for planned repairs, maintenance and improvements; and for making costed recommendations to the Academy Council. The Headteacher has the authority to authorise any necessary repairs up to £3000. Such action will be reported at the next Resources Committee meeting.
- is authorised to action all repairs, maintenance and improvements it judges necessary to maintain Health and Safety. In so doing it will take into careful consideration the views of the Headteacher and all staff; and will minute and report its actions to the next Academy Council Meeting
- is responsible for deciding the school's Lettings Policy and for monitoring all lettings in accordance with Regulations and review it on an annual basis.

- will consider options for building improvements and/or new developments within the needs and priorities identified in the Asset Management Plan and Premises Development Plan.
- will make recommendations to the Resources Committee for spending the school's annual devolved capital funding.
- will approve applications for use of the school premises in accordance with the policy of the Academy Council.

### **Delegated Financial Limits**

There may be instances whereby due to exceptional circumstances, the standard approval process under Purchases of the Financial Procedures may not be viable to follow and an immediate response is required. Under these circumstances, the Resources Committee can authorise emergency expenditure (i.e. not within the approved budget) up to 1% of the Academies annual budget. This will require retrospective ratification by the Full Governing Body at the next Full Governing Body meeting. If a response is required before a Resources Committee is scheduled to convene the decision becomes subject to standard Chair's Actions procedures.

### **Staff Pay Related**

The Resources Committee will:

- carry out the Academy Council's responsibilities in implementing its policies and procedures for determining staff pay (including the annual review of teachers' salaries within the first term), considering cases of staff discipline or grievance and determining that staff should cease to work at the school.
- implement the policies of the Academy Council in a fair and equal manner.
- observe all statutory and contractual obligations
- minute clearly the reasons for all decisions and report these decisions to the next meeting of the full Academy Council.
- ensure compliance with BKCAT and, where appropriate, Catholic Education Service policies and procedures. Draft such policies and procedures (or adapting models/samples provided by the CES, LA or Diocese) and presenting them to the full Academy Council for consideration and approval.
- review the Academy Council pay policy and the school's staffing establishment and structure on at least an annual basis, in light of legislative changes, financial and curricular considerations and the school development plan; and to present any proposed changes to the policy and / or staffing establishment and structure to the full Academy Council, for consideration and approval
- Determine the staffing structure (teaching and non-teaching), in partnership with the Headteacher, based on the School Improvement Plan and affordability within the school's General Annual Grant (GAG) allocation for subsequent approval by the Academy Council
- Review on an annual basis, in partnership with the Headteacher, how far the requirements outlined in Ofsted, which relate to finance are being met and reporting the results of the review to the Academy Council.
- ensure that members of the Resources committee develop and maintain an up-to-date understanding of finance, personnel and staffing, pay and resources issues locally and

nationally, for example by attending relevant governor training courses and reading relevant DfE, BKCAT, Diocesan and LA guidance

## **2.2 Personnel Appeals Committee**

The members of this committee cannot be members of the Resources Committee, as they will have implemented the personnel policies and procedures. This will ensure 'untainted' Academy Councillors consider any appeal.

### **Terms of reference**

The Personnel Appeals Committee:

- Will consist of 3 Academy Councillors (plus one reserve) who are not members of the panel of Resources Committee who made the original decisions. The Headteacher is entitled to attend all committee meetings as a non-member and should normally be invited to provide advice. The Headteacher cannot be a member of the Committee, by law, when it is considering whether to determine that staff should cease to work at the school (Education [School Government] Regulations, Regulation 47 (4)), although he/she should be invited to attend the meeting as a non-member to provide advice. No employee at the school (other than the Headteacher) may be a member of the Committee, by law, when it is considering the pay or performance appraisal of any employee at the school. The Headteacher must also withdraw if it is his/her own pay or performance appraisal, which is being considered (Education [School Government] Regulations, Schedule 6, paragraph 4).
- be at least equal in size to the committee that made the decision against which the appeal is being made. If the Education Department is advising the Committee, a LA officer normally acts as clerk.
- will hear appeals from members of staff against decisions made by the Resources Pay Committee.

## **2.3 Headteacher Performance Management Committee**

### **Terms of reference:**

- will consist of 2 or 3 Academy Councillors who are not employed at the school.

If the Committee has 3 members at least 2 must be foundation Academy Councillors, if 2 members, at least 1 must be a Foundation Governor. A BKCAT Trustee may also be on the panel.

- will carry out the performance review of the Headteacher, including agreeing objectives and monitoring progress towards them, in accordance with legal requirements and the performance management policy of the school.

- will appoint a DfE accredited adviser to assist members in carrying out their responsibilities effectively, within the budget set for this purpose by the Academy Council.
- will make the result of the performance review available to the Chair of the Academy Council and, be responsible for determining the Headteacher's pay.
- Will make decisions as Pay Committee on staff performance related pay in line with BKCAT Appraisal and Pay Policies. The Headteacher will act in an advisory capacity to this committee.

### **Review Officer**

In addition to the Performance Committee, all governing bodies must appoint a Review Officer to deal with any complaints made by the Headteacher about his/her performance review.

The Review Officer must not be a member of the Performance Management Committee.

## **3 DELEGATED RESPONSIBILITIES**

### **3.1 Headteacher**

- 3.1.1 Has day-to-day responsibility for managing the school including financial and staffing matters in accordance with the Academy's Funding Agreement with the EFA, subject to regular reporting to the Academy Council.
- 3.1.2 Works with the Academy Council, the School Business Manager and appointed committees in the financial management of the school.
- 3.1.3 Authorises all expenditure approved within the GAG. However, in addition he/she will have delegated responsibility to commit the school to expenditure or vire monies within the school budget up to *0.5% of the GAG*, provided that this does not exceed the overall expenditure within the GAG. Amounts above this limit may only be incurred in conjunction with the Chair of Academy Councillors or the Chair of the Resources Committee up to 1%. Where such action has been necessary the amount involved and an explanation should be provided to the next available meeting of the full Academy Council.
- 3.1.4 Allocate financial duties to appropriate staff bearing in mind that there is adequate division of duties between members of staff to provide appropriate levels of internal check and ensure full compliance with the Academies Financial Handbook.

### **3.2 Deputy Headteacher**

The Deputy Headteacher should be aware of the Headteacher's responsibilities as well as those of the Academy Council. He/she should be aware of the school's internal financial organisation to sufficient enable him/her to assume leadership of the school should circumstances ever arise.

### **3.3 The School Business Manager**

- 3.3.1 The School SBM will conduct the day to day administration of the school's financial affairs, in line with the EFA Acadamies Financial Handbook and the BKCAT Finance Handbook. They will ensure that the high standards of financial control demanded by the Governing Body are maintained.
- 3.3.2 Maintain the school's income and expenditure delegate budget on the BKCAT approved finance and budget system (Orovia and PS Financials)
- 3.3.3 Will have responsibility for the financial management of the school fund including regular reporting to the Governing Body. Ensuring the annual audit of the school fund income and expenditure account and balance sheet is carried out by competent auditors and is reported to the Governing Body. A copy of the audit certificate is sent promptly to the Trust
- 3.3.4 Monitor the school's income and expenditure against the delegated budget agreed with the Trust and notify the headteacher of any variation in budget profile.
- 3.3.5 Provide the Trust with the information and returns they require to fulfil their responsibilities in respect of financial accounting, systems and procedures.
- 3.3.6 Have responsibility for the security of all cash and cheques, chequebooks, purchasing card and other financial stationery.
- 3.3.7 Ensuring adequate arrangements for the security of all assets of the school
- 3.3.8 Ensuring the security of all information held on the school's computer systems and in compliance with the Data Protection Act.
- 3.3.9 Work with the ICT Subject Leader to maintain the schools Asset Register (inventory). Provide the necessary advice on security of these assets and arrange an independent annual check of those assets.
- 3.3.10 Maintain detailed records of expenditure for all areas included within the general school capitation allowance.
- 3.3.11 Check that sufficient funds are available under relevant budget heads prior to preparation of orders. And oversee that the monies allocated to Year Group budgets and curriculum budgets is spent appropriately and remains within the allocation.
- 3.3.12 Work with Senior Administration Officer to receive and check accuracy of all invoices, allocate appropriate codes, have authorised by appropriate person and input to PS Financials, ensuring the appropriate segregation of duties.
- 3.3.13 Summarise daily records of all transactions to the school fund.
- 3.3.14 Maintain petty Cash records

### **3.4 Senior Administration Officer**

- 3.4.1 Have responsibility for all milk monies and trip monies, issuing receipts for each transaction.
- 3.4.2 Responsibility for the security of all cash and cheques, chequebooks, purchasing card and other financial stationery.
- 3.4.3 Prepare all orders for dispatch.
- 3.4.4 Receive and check accuracy of all invoices, prepare payment slips with appropriate codes and batch as per instructions.
- 3.4.5 Maintain a recording system that ensures all copy orders, delivery notes and IT records are up to date and identifiable by batch numbers.
- 3.4.6 Maintain daily records of all transactions to the school fund.
- 3.4.7 Prepare petty cash claim forms.
- 3.4.8 Work with School Business Manager to receive and check accuracy of all invoices, allocate appropriate codes, have authorised by appropriate person and input to PS Financials, ensuring the appropriate segregation of duties.

## 4 Key Tasks During the Year

Financial Procedure	Annual	Half Year	Term	Half Term	Month	Week	Day
<b>Governance</b>							
Review FMP & Procedures	*						
Set Governing Body & Committee Meetings	*						
Annual review of teachers' salaries	*						
<b>Financial Planning</b>							
Review staffing in line with 3 year SDP and projected numbers on role	*						
Review other expenditure costs for budget				*			
Review expected pupil numbers/projections		*					
Review income levels for budget plan	*						
Agree annual budget plan with GB	*						
Send agreed budget plan to BKCAT	*						
Review Value for Money Statement	*						
<b>Monitoring</b>							
SBM monitoring and reviewing budget (inc commitments)					*		
Resources Committee reviews budget statement			*				
Complete period end checks					*		
Bank Reconciliation					*		
<b>Payroll</b>							
Staff performance management review	*						
Review of staff salaries and responsibilities	*						
SBM checks accuracy of payroll against payroll reports for all staff and HT reviews					*		
<b>Purchasing</b>							
Review purchasing policy	*						
<b>Invoices</b>							
Check accuracy of all expenditure charged in PS Financials					*	*	
Headteacher (member of SMT) certifies batch headers for payment			As required				*
<b>Purchasing Card Reconciliation</b>							
SAO review transactions and SBM makes initial authorisation						*	
Headteacher approve transactions						*	
<b>Petty Cash</b>							

Headteacher authorises claims					*		
<b>Financial Procedure</b>	<b>Annual</b>	<b>Half Year</b>	<b>Term</b>	<b>Half Term</b>	<b>Month</b>	<b>Week</b>	<b>Day</b>
<b>Inventory</b>					*		
New items (purchases) added to central inventory from orders/invoices and security marked as appropriate	As required						
Physical check of inventory by SAO (random selection in each dept)	*						
<b>Income</b>							
Review charges and expected income levels	*						
Review of actual income received and any bad debts				*			
			*				
<b>School Fund</b>							
Resources governors review objectives of fund and delegation	*						
Check that bank statement agrees to fund records and cash book					*		
Independent audit of accounts	*						
<b>Data Security</b>							
Change all passwords				*			
Backup computer files							*
Ensure compliance with data protection act	*						
Licenses are held for all software used in school	*						
<b>Insurance</b>							
Review existing policies and insured levels	*						

## **5 FINANCIAL PROCEDURES**

### **5.1. General Policy**

- 5.1.1 The policy of the Governing Body is to use all funds received for the running of the School in the most effective manner by achieving “best value”.
- 5.1.2 An essential part of ensuring best value is to have sound financial procedures. The Governing Body has reviewed the EFA Academies/BKCAT Financial Handbook 2017 and has adopted the following procedures
- 5.1.3 To ensure that all staff are familiar with these procedures they should each be given a summarised version of the financial procedures which directly effect them e.g. how to order resources, when to get quotations, cash procedures and inventory arrangements. New members of staff joining the school will also be given their own copy as part of their induction training.

### **5.2. School Budget**

- 5.2.1 The management and control of the school budget has been delegated by the Governing Body to the Resources Committee. The day to day management of the budget has been delegated to school staff: the Headteacher, School Business Manager and Senior Admin Officer.
- 5.2.2 Monitoring of the school finances is an ongoing process. The Resources Committee shall review all aspects of the school’s budget each year in accordance with the principles of best value as set out in the BKCAT Finance Handbook.
- 5.2.3 The Resources Committee will determine a proposed budget for the following financial year in sufficient time for it to be approved by the Governing Body and submitted to the Trust as requested. It will include a statement of assumptions on how it has been constructed and how best value will be achieved.
- 5.2.4 The budget spending plan shall be constructed in line with the School Development Plan to ensure that the educational requirements of the pupils are met and that the environment within the school is at an acceptable standard. As the school’s budget allocation from the EFA is mainly based on pupil numbers, fluctuations in these should also be monitored closely by the Headteacher.
- 5.2.5 The Headteacher & SBM will work closely with the Resources Committee in monitoring the school’s finances. An up to date written statement of the school finances shall be included in the Headteacher’s report to the Governing Body meetings (at least every term). Details of any virements and explanations for any variances which affect the above financial policy. It shall be written and in sufficient detail for the Governors to fully understand the school’s financial position. The report will be available prior to the arranged meeting. The review and any action shall be minuted.

### **5.3. Salaries**

- 5.3.1 Salaries/wages shall be paid to teaching and non-teaching staff in accordance with agreed National Scales, taking into account local agreements and in accordance with the school's pay policy.
- 5.3.2 All salaries shall be reviewed annually by three academy councillors (governors) from the Resources Committee with the Headteacher in an advisory role. No Staff Governor shall be a member of this committee. This committee is often the same panel that hears the performance management of the Headteacher.
- 5.3.3 Payroll procedures must make clear who is responsible for authorising all payroll changes. Only the Headteacher, Deputy Head and School Business Manager will have the authority to make changes to payroll payments which directly affect the agreed payroll budget including staff changes, increases in pay and signing overtime/lettings payments. The exception to this will be where the Chair of Governors authorises any changes in the Headteacher's pay.
- 5.3.4 All payroll payments are monitored to ensure that changes and additional payments have been authorised and that they are in respect of the school's staff.
- 5.3.5 A sickness report will be presented as part of the Headteacher's report at each Governing Body meeting reporting on its effects on the school's operation and budget in relation to the cost of supply cover.
- 5.3.6 A weekly absence return will be submitted to the payroll provider.

### **5.4. Purchasing**

- 5.4.1 The Governing Body will ensure that the principles of obtaining best value are always followed particularly obtaining quotations and tenders. See Purchasing Policy (Appendix 1).
- 5.4.2 The Headteacher has delegated responsibility to authorise purchases of goods and services up to 0.5% of the annual budget and if virement between heads of agreed expenditure are required; and up to 1% in consultation with the Chair of Resources. However, in emergencies for amounts above £10,000 and particularly those not included in the original budget or development plans, the Chair of Governors should be consulted and the expenditure reported retrospectively to the next meeting of the Governing Body.
- 5.4.3 Verbal quotations will be obtained for orders of less than £3000.
- 5.4.4 All purchases over £3,000 - £15,000 per item will be subject to written quotations. The lowest quotation shall be accepted unless there are exceptional circumstances approved by the Resources Committee and subsequently reported to the next full Governors' meeting.
- 5.4.5 For purchases over £15,000 tender procedures shall be carried out in accordance with regulations. The lowest tender shall be accepted unless there are exceptional

circumstances approved by the Resources Committee subsequently reported to the next full Governors' meeting.

- 5.4.6 Only official orders shall be used for purchases and these should fully describe the items required and agreed price. Where urgency necessitates a verbal or faxed order this shall be followed by an official signed confirmatory order on the next day. Copy orders shall be securely retained in the School Resources Office in sequence.
- 5.4.7 All orders will be checked and signed by the School Business Manager to ensure that sufficient funds are available within the appropriate budget before being authorised by the Headteacher.
- 5.4.8 Before orders are placed for construction or related trades the Consultant employed by the school will ensure that the contractor holds a valid certificate issued by the Inland Revenue confirming the contractor is properly registered under the Construction Industry Tax Deduction scheme. If a certificate is not held an alternative, registered contractor must do the work.
- 5.4.9 Goods and services shall be checked against orders for accuracy by someone other than the person who made the initial order eg Senior Admin Officer. Wherever possible the suppliers' goods received note should be retained with the school's copy order.
- 5.4.10 Payment shall not be made until a proper invoice has been received, checked for accuracy and delivery and certified as such by the School Business Manager.
- 5.4.11 Only the Headteacher will certify the creditor batch header slip to finally authorise payment of invoices.
- 5.4.12 Items above £500 or of an attractive nature should be considered at this time for inclusion on the school's inventory.
- 5.4.13 School uses a purchasing card -2 cards are in use. Senior Admin Officer and Headteacher hold cards. They may make purchase by credit card up to a limit of £500 for a single item or £1000 monthly. Authorisation of the card payments to be made by one of the other cardholders or the School Business Manager.

## **5.5 Inventory of School Assets**

- 5.5.1 The ICT coordinator shall be responsible for maintaining the school Central Inventory (for items above £500 or of an attractive nature) which will also show the method of funding. The inventory will normally be updated at the time of purchase and also added to a location inventory. The School Business Manager will oversee this inventory.
- 5.5.2 Individual members of staff will be made responsible for the safekeeping of the items within their location inventory.
- 5.5.3 All changes to the location inventory will be agreed and recorded by the Senior Administration Officer and the location inventory holder, including temporary moves such as use at home (to comply with insurance arrangements).
- 5.5.4 The ICT Coordinator will decide whether or not the item should be security marked.
- 5.5.5 Any item that is deemed to be obsolete or damaged beyond repair and is not appropriate for sale may be disposed of by the Headteacher.
- 5.5.6 Any item which is surplus to requirements and has a saleable value may be sold by the most appropriate means to achieve the best possible price. Any income from the sale of any item shall be credited to the school's delegated budget account unless the item was originally funded from the school's voluntary fund or similar account. The means of disposal of assets with an estimated value of over £2500 shall be determined by the Academy Council.
- 5.5.7 The School Business Manager and location inventory holder will undertake an annual audit of the contents of the inventory. Any significant discrepancies will be reported to the Governing Body and potentially the police will be informed.

## **5.6. Income**

- 5.6.1 The Resources Committee will oversee all matters relating to the letting of school premises.
- 5.6.2 All approved lettings should be recorded in the school diary on instruction of the Academy Councillors Resources Committee. The School Business Manager will then assume responsibility for the raising and collection of accounts.
- 5.6.3 Where circumstances dictate that income should be collected at the time the service or letting is made then a receipt must always be given. In normal circumstances the site supervisor would collect such monies, as he will be independent. The School Business Manager should ensure that the total amount of monies received is banked.
- 5.6.4 The Resources Committee will also determine how charges will be collected and their approach to allowing credit and late payment. Write-offs may only be

considered by the Academy Council. The Academy Council may write off individual debts up to £500. Any write-offs over £500 should be notified to the Trust Board

5.6.5 In setting the rates, the Resources Committee shall have regard to the Academy Council's requirement to maximise Lettings' income subject to both market conditions and voluntary use.

5.6.6 Regard must be had for the VAT implications relating to income.

## **5.7 Petty Cash Account**

5.7.1 The amount of the petty cash held will be set at £100. The petty cash account shall be reimbursed by withdrawal of cash by debit card from the Lloyds bank account.

5.7.2 The petty cash shall at all times be kept securely controlled by the School Business Manager.

5.7.3 Receipts should be provided for all payments made by petty cash and all payments should be authorised by a member of the SLT.

## **5.8 School Fund**

5.8.1 The Governing Body is effectively the trustees of the school fund and shall make their intentions clear as to its general use. The Governing Body shall be responsible for the appointment of the Treasurer and an independent honorary auditor. The SBM shall act as the Treasurer.

5.8.2 The standards of accounting and stewardship in respect of running the fund shall mirror those for the school's delegated budget.

5.8.3 A bank account giving favourable rates of interest shall be used to operate the school fund which will be used for the control of monies arising from voluntary activities e.g. school trips, Christmas parties etc. Statements from the account shall be received monthly.

5.8.4 The cheque book for school funds shall be controlled by the Headteacher, SBM and SAO, as agreed by the Governing Body.

5.8.5 All school fund cheques shall be signed by two of the authorised signatories who are authorised by the Governing Body to write cheques up to an agreed value of £3000. Any expenditure in excess of this shall be referred to Chair of Governors for approval. The three signatories shall be the Headteacher and nominated members of staff.

5.8.6 Accounting records should be kept on a receipts and payments basis properly supported by appropriate receipts and paid invoices to facilitate the production of annual accounts and their audit. It should be possible to identify the main sources of both income and expenditure and this is best provided for in the use of a columnar spreadsheet.

- 5.8.7 There must be a monthly reconciliation between the fund record (cash book) and the monies held in the fund bank account. This reconciliation should be checked by an independent person and recorded in the fund records.
- 5.8.8 The annual accounts and Treasurer's report shall be presented to the Governing Body annually. The format shall at least show all the main sources of income, expenditure and the amount of money held in the fund bank at that time.
- 5.8.9 The school fund shall be audited annually.

## **5.9 Accounting and Banking**

- 5.9.1 Staff handing over monies into the school office should record the amount handed over on a formal copy receipt, or other acknowledgement, the original of which forms the basis of the school's income record.
- 5.9.2 The basis of the income record used must ensure full accountability. For example if receipts are used they should be consecutively pre-numbered and used in sequence. Where an income book is used the person handing over the monies should sign by the specific entry to agree the amount handed over.
- 5.9.3 Monies and cheques received from any sources shall be reconciled to the accounting records and banked in the appropriate accounts, at least weekly. The School Business Manager will ensure the reconciliation has been undertaken and the monies banked in full. No expenditure should be incurred from monies collected as income.
- 5.9.4 The maximum limit of cash and/or cheques to be held on school premises shall be in accordance with the school's fidelity guarantee insurance requirements.
- 5.9.5 The nature of cash makes it very attractive and vulnerable to loss, it is therefore vital that secure arrangements are in place for its safekeeping and that the person responsible for its safekeeping is apparent at all times. Any cash held on the school premises is locked in the school safe.

## **5.10 Insurance**

- 5.10.1 In allocating the school budget expenditure, sufficient funds shall be allocated to allow for insurance premiums to cover the insurance requirements.
- 5.10.2 Similarly the budget should include sufficient to cover premiums or allowances to provide the necessary cover for a realistic level of staff absences.

## **5.11 Data Protection**

- 5.11.1 The Headteacher shall appoint a member of the school's staff to be responsible for ensuring that the regulations relating to the Data Protection Act are made known to all members of the school staff. The responsible person should also be

aware of all aspects of data management including security, virus protection and suitability of all applications including that all appropriate licences are held.

5.11.2 The school computer system holds the financial records of the school along with other records. These records form an essential part in the proper financial management and control of the school. To ensure the security of these records, they should be password protected and the file contents of the computer system shall be archived daily.

5.11.3 The archived copy is best held off site in event of fire.

5.11.4 Access to the computer system and records shall only be allowed to those members of staff authorised by the Headteacher. A record of those authorised and the extent of their access (i.e. from full access and ability to amend records down to read only) shall be held at the school. Each authorised user shall have his/her own security password which will be changed automatically on a quarterly cycle or sooner depending upon the importance of their level of their personal access level.

5.11.5 In accordance with the Data Protection Act 1998 the school is registered by BKCAT as a Data User with the Data Protection Registrar.

## **5.12 Service Contracts**

512.1 Contracts for other services, whether provided by either in-house or private contractors, must be monitored to ensure the actual level of service meets the requirements set out in the contract specification.

## **5.13 Consistent Financial Reporting**

5.13.1 The School Business Manager will ensure the school complies with CFR requirements on a timely basis. Any requests from the BKCAT as they discharge their duties on the school's behalf, with regard to CFR requirements, will be complied with.

## **5.14 Benchmarking**

5.14.1 The SBM will undertake a benchmarking exercise on an annual basis to compare our school's performance against other academies when this data becomes available. A report will be submitted to the Resources Committee to share any best practice suggestions gained from the benchmarking exercise.

## **5.15. Responsibility For Implementing The Policy**

5.15.1 The responsibility for ensuring that the School adheres to this policy rests with the Headteacher.

## Appendix 1

### PURCHASING POLICY

#### 1. Value for Money

##### Introduction

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

Schools must seek to achieve efficiencies and value for money, to optimise the use of their resources and to invest in teaching and learning, taking into account the Authority's purchasing, tendering and contracting requirements.

##### What Is Value for Money?

Governors will apply the four principles of *best value*:

**Challenge** - Is the school's performance high enough? Why and how is a service provided? Do we still need it? Can it be delivered differently? What do parents want?

**Compare** - How does the school's pupil performance and financial performance compare with all schools? How does it compare with LA schools? How does it compare with similar schools?

**Consult** - How does the school seek the views of stakeholders about the services the school provides?

**Compete** - How does the school secure efficient and effective services? Are services of appropriate quality, economic?

##### Purchasing

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

- competitive tendering procedures (e.g. for goods and services above £15,000)
- procedures for accepting "best value" quotes, which are not necessarily the cheapest (e.g. suitability for purpose and quality of workmanship)
- procedures which minimise office time by the purchase of goods or services under £1000 direct from known, reliable suppliers (e.g. stationery, small equipment)

#### 2. Order Process System

2.1 All orders must be placed via a requisition form – see attached.

2.2 Any orders in excess of £100 must be approved by the headteacher or representative. Verbal/telephone orders should not normally be placed. If there are any emergency situations where telephone/verbal orders are essential, they should always be documented by the School Business Manager.

- 2.3 The requisition form must be fully completed and authorised by the budget holder. Catalogue/Item Nos should be quoted (where possible). Requisition forms must be forwarded to the Administrator for processing.
  - 2.4 All orders will be checked and signed by the School Business Manager to ensure that sufficient funds are available within the appropriate budget before being authorised by the Headteacher
  - 2.5 Copies of the requisition form can be obtained from the school office.
  - 2.6 Verbal quotations will be obtained for orders of less than £2500.
  - 2.7 All purchases over £2,500 - £15,000 per item will be subject to quotations. The lowest quotation shall be accepted unless there are exceptional circumstances approved by the Resources Committee and subsequently reported to the next full Governors' meeting.
  - 2.8 Budget holders are responsible for monitoring their own budgets and raising any concerns with the School Business Manager.
- 3. Petty Cash**
- 3.1 The petty cash system should only be used for amounts less than £50 without a good reason.
  - 3.2 A receipt must be presented with the claim before any reimbursement can be made.
- 4. Review**
- 4.1 The purchasing policy will be reviewed by the Resources Committee on an annual basis.



## Appendix 2

### LETTINGS POLICY

The letting of the School premises is under the control of the Governing Body.

#### Invoicing and Payment

1. The hire of the premises shall be in accordance with the School's scale of charges and a deposit must be made prior to the letting. If a deposit has not been received one week prior to the date or to the first date of a series, then the letting will be deemed to be cancelled. The balance is due within 7 days of the letting date. Any deposit will not be refunded.
2. For lettings on a regular basis, payment must be made termly (during the term of the let). Terms referred to are School term dates.
3. In all cases, the hire shall be conditional upon the completion of an application form by which the Hirer undertakes:
  - a. to abide by the regulations.
  - b. to make good any damage to premises, furniture or equipment arising from any act for which the Hirer is responsible.
  - c. to accept the decision of the School and its Governors should questions arise on any point.
4. When the facilities are to be used by a group of people or members of a club a nominated contact person, and contact details must be notified to the school. This person will be responsible for settling, on behalf of the group or club, all invoices related to the hire of the premises.
5. Please make any cheques payable to **English Martyrs School**.
6. Invoices will be raised and sent to the nominated individual who is responsible for the hiring of the facility.
7. Certain bookings are exempt of VAT charges. If further clarification is required, then please contact the school.
8. The charges for the use of the facilities are set and reviewed annually by the Governors. In special circumstances, and dependant on the extent of the partnership the outside body has with the School, these may be revised. If you would like to investigate the possibilities of a reduced cost hiring please contact the school.

#### General

9. When the school hall is hired for public entertainment or meetings the hirer shall ensure that sufficient stewards are available at exits and entrances. The maintenance of order shall be the

entire responsibility of the Hirer. The number of persons attending a function should be in line with the current Fire Regulations which state :

- a. For the Hall, a maximum number of 200 seated persons.
- b. For meeting in classrooms, a maximum of 30 persons is allowed.
- c. For meetings and activities in other rooms maximum occupancy will be agreed following negotiation with the School.
- d. If an audience is seated the chairs must be linked together, wherever possible.
- e. Compliance with these regulations will be the responsibility of the Hirer.

10. No intoxicants are allowed on school premises, if any person is under 18 years of age. If intoxicants are to be brought onto the school premises, it shall be the Hirer's responsibility to ensure that the necessary licence is obtained and to show the licence in advance to the Events Coordinator. Without a valid licence, the booking will be null and void and the deposit will be lost.
11. The school hall is licensed for Music, Singing and Dancing.
12. The Hirer must assume responsibility for providing any chairs or seats additional to those in the rooms hired and must undertake the removal of such chairs or seats before the commencement of school the following day. No responsibility for the acceptance or removal of any property can be taken by the school or the Governors. A fee will be charged for storage of any property not removed at the end of a hire period.
13. If the position of any moveable furniture is altered during the course of a letting, the Hirer shall be responsible for replacing any items ready for the commencement of school on the following morning.
14. The liability of the school is limited to loss or damage to property or injury to persons arising out of the negligence of the Schools, its servants or agents.
15. The school shall not be liable for any loss or damage to property or injury to persons arising out of the negligence of the Hirer.
16. The Hirer must arrange suitable insurance to cover personal liability and to protect any equipment/property brought on to the premises, plus arrange for third party liability.
17. The Hirer must provide their own First Aid Kit and qualified First Aid personnel. The Hirer must provide their own mobile phone for use in the event of an emergency.
18. Items of school equipment such as stage lighting, projectors and piano may be used only by prior arrangement with the Events coordinator. An appropriate additional charge will be levied. No alterations or additions shall be made to lighting or electrical installations.
19. No chalk polishes or other preparations shall be used on school floors. Shoes likely to damage the floor (e.g. stiletto heels) must not be worn.

20. No activity is to be permitted that is potentially dangerous to participants or third parties (e.g. hang gliding, parachute jumping and skate-boarding). Under no circumstances can the school's PE equipment can be used unless it is included as part of the hire agreement.
21. The proper car parks must be used and vehicles must not be driven onto any grassed areas. Any damage caused in this way will be the responsibility of the Hirer as in Paragraph 3.
22. The Hirer shall not sub-let any part of this accommodation.
23. The accommodation shall be open to inspection at all times by the School's staff, Governors and the officers of the Authority.
24. It is against the law to smoke on ENGLISH MARTYRS School premises and grounds.
25. The Hirer is responsible for any damage caused to the premises during the period of hire.
26. Hirers may be asked for a returnable bond to cover any damage/extra cleaning caused by the letting.
27. Hirers expecting to use their own electrical equipment, powered by school's supply must ensure that such equipment is covered by an appropriate safety certificate. All such certificates should be made available for inspection by the school caretaker. Electrical items must not exceed a 1kw (one kilowatt) rating.
28. NO footwear is permitted to be worn when using the school hall for sporting activities without prior agreement of the Events coordinator.

### **The School Field**

29. Please ensure the playing surface and changing rooms are left suitable for use by the subsequent Hirers.
30. The Hirer is requested to ensure that participants refrain from smoking, chewing gum and spitting when using the facilities. In addition no food, glass bottles, animals or bicycles must be taken into these areas.
31. Due consideration must be shown to other persons using the facility simultaneously.

**APPLICATION FOR USE OF PREMISES**

**SINGLE LETTING**

I would like to apply for use of the following accommodation -----  
-----

On ----- 20--

From----- am/pm to ----- am/pm

1 Purpose for which accommodation will be used?  
-----

2 Give approximate number attending. -----

3 Do you require use of changing rooms and or showers? -----

I/We agree

- (a) To pay the agreed fee.
- (b) To pay English Martyrs Primary School the cost of making good any damage to the premises, furniture or fittings arising out of our use of the premises.
- (c) To abide by the decision of the School should any question arise on any point
- (d) To have valid insurance on behalf of the hirer.

Signed----- On behalf of -----

Address -----

Telephone No ----- Date -----

**APPLICATION FOR USE OF PREMISES**

**REGULAR LETTING**

I would like to apply for use of the following accommodation -----  
-----

On ----- 20--

From----- am/pm to ----- am/pm

1 Purpose for which accommodation will be used?  
-----

2 Give approximate number attending. -----

3 Do you require use of changing rooms and or showers? -----

I/We agree

- (e) To pay the agreed fee.
- (f) To pay ENGLISH MARTYRS School the cost of making good any damage to the premises, furniture or fittings arising out of our use of the premises.
- (g) To abide by the decision of the School should any question arise on any point
- (h) To have valid insurance on behalf of the hirer.

Signed----- On behalf of -----

Address -----

Telephone No ----- Date -----

### **APPENDIX 3 - POLICY ON CHARGING & REMISSIONS FOR SCHOOL ACTIVITIES**

English Martyrs Catholic Primary School operates its Charging & Remissions Policy to reflect the Mission Statement.

All education during school hours is free. We do not charge for any activity undertaken as part of the National Curriculum with the exception of individual or group music tuition.

No charges for school activities shall be made except as specified in this policy.

No charge shall be made unless made known in advance to the parents of the pupil concerned.

No charge shall be made which exceeds the cost to the governing body of providing the activity, divided equally by the number of pupils willing to participate. The cost shall include one or all of the following items only:

- (a) a pupil's travel costs;
- (b) a pupil's board and lodging costs;
- (c) materials, books, instruments and other equipment;
- (d) non-teaching staff costs;
- (e) teaching staff costs, where the teacher/instructor is engaged specifically for the purpose of the activity;
- (f) entrance fees to museums, castles, theatres etc.;
- (g) insurance costs.

#### **Policy on the charges made for school activities**

##### ***Activities for which a charge will be made***

###### **1 Educational visits**

The law only allows charges for educational visits where less than 50% of the visit takes place in school hours and the visit is NOT provided to meet the syllabus requirements of a "prescribed" public examination or specifically to fulfil statutory duties relating to the National Curriculum or Religious Education.

The governing body will make a charge for educational visits, where the law allows it. In practice, these visits will be those taking place in the evening, at weekends, or in holidays.

##### **Voluntary Contributions**

When organising school trips, visits or activities which enrich the curriculum and educational experience of the children, the school invites parents to contribute to the cost of the trip/activity. All contributions are voluntary. If we do not receive sufficient voluntary contributions, we may cancel a trip/activity. If a trip/activity goes ahead, it may include children whose parents have not paid any contribution. We do not treat these children differently from any others.

If a parent wishes their child to take part in a school trip or event, but is unwilling or unable to make a voluntary contribution, we do allow the child to participate fully in the trip or activity. Sometimes the school pays additional costs in order to support the visit. Parents have a right to know how each trip is funded. The school provides this information on request.

The following is a list of additional activities organised by the school, which require voluntary contributions from parents. These activities are known as 'optional extras'. This list is not exhaustive:

- visits to museums;
- sporting activities which require transport expenses;
- indoor/outdoor adventure activities;
- visits to the theatre or theatre groups visiting school;
- musical events.

## 2 Residential activities deemed "in school hours" under the Education Act, 1996

These are residential activities which take place wholly or mainly during the school week(s). The only charges allowed by law are for board and lodging costs, and these must be subject to the governors' remissions policy (please see below).

The governing body will make a charge for board and lodging costs relating to school journeys deemed "in school hours".

When organising a residential visit the cost of the trip will be passed onto the individual pupil exclusive of VAT. If a child is in receipt of free school meals a subsidy (determined by the Head Teacher) may be deducted from the cost of the trip. Places on a residential trip are by invitation only and places are confirmed once a deposit is received and the amount is paid in full.

## 3 Residential activities deemed "out of school hours" under the Education Act, 1996

These are residential activities which take place wholly or mainly at the weekend or in holiday periods. The law allows a charge to be made for an activity of this sort unless it is provided to meet the syllabus requirements of a "prescribed" public examination or specifically to fulfil statutory duties relating to the National Curriculum or Religious Education. If the activity is provided for one of these purposes, a charge can only be made for board and lodging costs, and this charge must be subject to the governors' remissions policy.

The governing body will make a charge for the costs relating to school journeys deemed "out of school hours". (Where the school journey is provided to meet the syllabus requirements of a "prescribed" public examination or specifically to fulfil statutory duties relating to the National Curriculum or Religious Education, **a charge may only be made to cover board and lodging costs**).

## 4 After School Clubs and Extra Curricular Activities

The school may offer after school clubs, either run by a member of staff or by qualified coaches or other outside agencies. We may make a small charge for these sessions.

**5 Materials used in certain lessons (e.g. home economics or CDT) and clothing requirements**

The law only allows a charge to be made for materials where parents opt in advance to retain the finished product (this would include food to be eaten by the pupil or his/her parents). Governing bodies may continue to make reasonable requirements as to clothing (e.g. school uniform, games kit, or cookery aprons); these arrangements are explained in the school uniform list.

Parents may occasionally be invited to contribute to the cost of cooking, science and design technology activities on a voluntary basis.

**6 Individual instrumental music tuition “in school hours” (i.e. excluding the midday break)**

In law, a charge may be made, provided that the tuition is NOT provided to meet the syllabus requirements of a “prescribed” public examination or specifically to fulfil statutory duties relating to the National Curriculum or Religious Education. Where a charge may be made, this can include the cost of the teacher giving the tuition as well as the cost of sheet music and the hire and insurance of a musical instrument.

The governing body will make a charge for individual instrumental music tuition which is given “in school hours”.

**7 Breakages or damage to school premises/equipment**

The law allows schools to ask parents to pay for damage to school property or equipment where this is the result of the pupil’s behaviour.

The school reserves the right to ask parents to pay towards the cost of breakages, acts of vandalism, loss of or damage to books where this results from a pupil’s/parent’s behaviour or negligence. Each case is individually assessed before parents are invited to provide restitution.

**8 Recovery of charges**

Sums payable for wasted examination fees, for “optional extras” to which parents have agreed, or for board and lodging, or breakages/damages will be recoverable summarily as a civil debt. Any charges made to the school or school fund bank account in respect of returned cheques will be passed on to the person who issued the cheque.

**9 School Meals**

The Governing Body determine the cost of the school’s meals generally in line with the school provider’s costs. Any increases in the cost will be communicated to parents in good time for them to send in the appropriate payment. School does not deal directly with payment for school meals. Parents deal directly with the meal provider – Dolce.

**10 School Milk**

The Governing Body determine the cost of milk generally in line with the school provider’s costs. Any increases in the cost will be communicated to parents in good time for them to send in the

appropriate payment. School does not deal directly with payment for school milk. Parents deal directly with the milk provider.

**11 Lettings**

The school may make its facilities available to outside users at a charge of least the cost of providing the facilities. The scale of the charges will be determined by the Governing Body and set out in the Lettings Policy.

**12 Charity/Fundraising**

School may choose to take part in a fundraising event. Parents can choose whether to make a contribution towards the charity. The money collected from this event will be passed on directly to the charity involved.

There may be occasions when school/ School's PTA is raising money for school e.g. Summer Fair etc. Parents will be asked to pay for items during these events and this is the parents' choice whether to take part in these events. Money in this instance will be banked in the school's account, and used in the best interests of the school (as determined by the Headteacher/Governing Body).

**Policy on the remission of charges for school activities**

The Governing Body may remit in full, or in part, the cost of any activity for particular groups of parents, for example, in the case of family hardship. When arranging a chargeable activity such parents will be invited to apply, in confidence, for the remission of charges in full or in part. Authorisation for such remission will be made by the Headteacher.

The law requires that, as a minimum, board and lodging charges must be remitted in full to pupils whose parents receive Income Support, Working Families Tax Credit, Income Based Job Seeker's Allowance or Disabled Person's Credit where the activity concerned meets one or more of these criteria:

- (a) the activity is deemed to take place "in school hours";
- (b) the activity is provided to meet the syllabus requirements of a "prescribed" public examination;
- (c) the activity is provided to fulfil statutory duties relating to the National Curriculum or Religious Education.

**English Martyrs Catholic Primary School, A Voluntary Academy**

<b><i>Financial Management Policy</i></b>
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Signed on behalf of the Governing Body

.....

Date .....

Signed by the Headteacher

.....

Date .....