

WESTFIELD ACADEMY FINANCE MANUAL

INCORPORATING WA COMMUNITY

ENTERPRISES

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1. INTRODUCTION

The purpose of this manual 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 our funding agreement with the Department for Education and Skills (DfE).

The academy must comply with the principles of financial control outlined in the Academies Trust Handbook published by the DfE. This manual expands on that and provides detailed information on the academy's accounting procedures, and the manual should be read by all staff involved with its financial systems.

In July 2014 the Academy formed a fully owned trading subsidiary – WA Community Enterprises. All rules and regulations contained within this manual also fully apply to the management of the finances of the trading subsidiary. All non-educational income including from lettings and external catering will be managed by the trading subsidiary.

The academy's financial year runs from 1st September to 31st August, and DFE grants are allocated to cover this entire period.

2. ORGANISATION AND ACCOUNTABILITY

The academy has defined the responsibilities in the administration of academy finances to provide a framework of accountability for governors and staff.

The Governing Body

- Maintain robust oversight of the academy trust, taking full responsibility for its financial affairs, stewardship of assets and use resources efficiently to maximise outcomes for pupils.
- Approve a written scheme of delegation of financial powers that maintains robust internal controls.
- Appoint appropriately qualified and experienced staff to ensure that its finances are managed efficiently
- **Appoint a Responsible Officer** to provide regular internal monitoring of financial procedures, and ensure that actions identified are acted upon.
- Ensure that the operation of the Academy's finances are in accordance with the Funding Agreement with the Secretary of State
- Ensure financial plans are prepared, approved and monitored, satisfying itself that the trust remains a going concern and financially sustainable; taking a longer term view consistent with the requirement to submit three-year budget forecasts to ESFA
- Delegate to the Business sub-committee responsibility for the scrutiny of the Academy's finances, the procedures for the day to day operation of the finances and responsibility for audit and risk including internal scrutiny.

The Business Committee

The Business Committee is a committee of the governing body. The Business Committee meets at least twice a term but more frequent meetings can be arranged if necessary.

The main responsibilities of the Business Committee are detailed in written terms of reference which have been authorised by the governing body. The main responsibilities include:

- scrutiny of the Academy's finances, the procedures for the day to day operation of the finances and responsibility for audit and risk including internal scrutiny;
- the initial review and authorisation of the annual budget;
- the regular monitoring of actual expenditure and income against budget;
- authorising the award of contracts over £25,000;
- authorising all expenditure over and above agreed expenditure in the annual budget
- authorising changes to the academy staffing budget;
- reviewing the reports of the Responsible Officer on the effectiveness of the financial procedures and controls. These reports must also be reported to the full governing body;
- set a policy for holding reserves along with a clear plan on how reserves will be managed.
- set an investment policy to ensure investment risk is properly managed
- ensure a Risk Register is maintained
- ensure there is an Annual Review (Internal Scrutiny) of the Academy's Finance Manual
- ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 2006, the Charity Commission's Statement of Recommended Practice (SORP) and the ESFA's Accounts Direction;
- appoint external auditors to carry out all audit functions required by statute for a company limited by guarantee;
- ensure the annual report and accounts are prepared in accordance with the Charity Commission's Statement of Recommended Practice (SORP) and the ESFA's Accounts Direction;
- Receive and approve the audited accounts and ensure recommendations from auditors are acted upon;
- setting the de minimis level for capital expenditure;
- to review the trading activities of WA Community Enterprises

The Headteacher

Within the framework of the academy development plan as approved by the governing body the Headteacher has overall executive responsibility for the academy's activities including financial activities. Much of the financial responsibility has been delegated to the Business Manager but the Headteacher still retains responsibility for:

- approving new staff appointments within the authorised staffing budget, except for any senior staff posts which the governing body have agreed should be approved by them;
- authorising orders and contracts between £5,000 and £24,999 in conjunction with the Business Manager; and
- signing cheques or authorising BACS payments in conjunction with the Business Manager or other authorised signatories.

The Business Manager

The Business Manager works in close collaboration with the Headteacher through whom they are responsible to the governors. The Business Manager also has direct access to the governors via the Business Committee. The main responsibilities of the Business Manager are:

- the day to day management of financial issues including the establishment and operation of a suitable accounting system;
- the management of the academy financial position at a strategic and operational level within the framework for financial control determined by the governing body;

- the maintenance of effective systems of internal control;
- ensuring that the annual accounts are properly presented and adequately supported by the underlying records of the academy;
- the preparation of regular reports to the governing body;
- authorising orders below £5,000 in line with the budget plan
- signing cheques or authorising BACS payments in conjunction with the Headteacher or other authorised signatory; and
- ensuring forms and returns are sent to the DfE in line with the timetable in the DfE guidance.

The Responsible Officer

The Responsible Officer (RO) is appointed by the governing body and provides governors with an independent scrutiny of the academy's financial affairs. The main duties of the RO are to provide the governing body with independent assurance that:

- the financial responsibilities of the governing body are being properly discharged;
- resources are being managed in an efficient, economical and effective manner;
- sound systems of internal financial control are being maintained; and
- financial considerations are fully taken into account in reaching decisions.

The Responsible Officer will undertake a termly programme of reviews to ensure that financial transactions have been properly processed and that controls are operating as laid down by the governing body. A report of the findings will be presented to the Business Committee.

Other Staff

Other members of staff, primarily the Finance Officer, the Finance Assistant and budget holders, will have some financial responsibilities and these are detailed in the following sections of this manual. All staff are responsible for the security of academy property, for avoiding loss or damage, for ensuring economy and efficiency in the use of resources and for conformity with the requirements of the academy's financial procedures.

Register of Interests

It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decisions they make. To avoid any misunderstanding that might arise, all academy governors and staff with financial or spending powers are required to declare any financial interests they have in companies or individuals from whom the academy may purchase goods or services.

The register should include all directorships, partnerships, and employment with businesses; trusteeships and governorships at other educational institutions and charities. The disclosures must also identify interests from close family relationships between the academy trust's members, trustees or local governors. It must also identify relevant interests arising from close family relationships between those individuals and employees.

The register will be maintained and updated by the Company Secretary. The register will be published on the Academy's website.

The existence of a register of business interests does not, of course, detract from the duties of governors and staff to declare interests whenever they are relevant to matters being discussed by the governing body or a committee. Where an interest has been declared, governors and staff should not attend that part of any committee or other meeting.

Related Party Transactions

Related parties include persons and entities with control or significant influence over the academy trust.

The Academy must be even-handed in their relationships with related parties by ensuring that:

- trustees comply with their statutory duties as company directors to avoid conflicts of interest, not accept benefits from third parties, and declare interest in proposed transactions or arrangements
- all members, trustees, local governors of academies and senior employees complete the register of interests,
- no member, trustee, local governor, employee or related individual or organisation uses their connection to the trust for personal gain, including payment under terms that are preferential to those that would be offered to an individual or organisation with no connection to the trust

The Academy must report all contracts and other agreements with related parties to ESFA in advance of the contract or agreement commencing or being renewed, using ESFA's related party on-line form.

The Academy must obtain ESFA's prior approval, using ESFA's related party on-line form, for contracts and other agreements for the supply of goods or services to the Academy by a related party where a contract or other agreement exceeds £40,000 in the same financial year.

For the purposes of reporting to and approval by ESFA, contracts and agreements with related parties do not include salaries and other payments made by the Academy to a person under a contract of employment through the trust's payroll.

3. BUDGETING/FINANCIAL MANAGEMENT AND PLANNING

The academy prepares an annual development plan. The development plan provides the framework for the annual budget. The budget is a detailed statement of the expected resources available to the academy and the planned use of those resources for the following year.

Development Plan

The completed development plan includes detailed objectives for the coming academic year and outline objectives for the following two years. The plan includes the estimated resource costs, both capital and revenue, associated with each objective and success criteria against which achievement can be measured. The plan will include accurate financial estimates and form the driving force for the budget with an emphasis on value for money.

The senior management team will monitor progress against the development plan and report to the governing body if there is a significant divergence from the agreed plan and will recommend an appropriate course of action.

Annual Budget

The Business Manager is responsible for preparing and obtaining approval for the annual budget. The budget must be approved by the Headteacher, Business Committee and the governing body.

The approved budget must be submitted to the ESFA by 31 July each year and the Business Manager is

responsible for establishing a timetable which allows sufficient time for the approval process and ensures that the submission date is met.

The annual budget will reflect the best estimate of the resources available to the academy for the forthcoming year and will detail how those resources are to be utilised. There should be a clear link between the development plan objectives and the budgeted utilisation of resources. The budget plan will also take into account buildings maintenance, repairs and running costs in addition to the curriculum priorities outlined in the school development plan.

Monitoring and Review

Budget monitoring reports are prepared by the Business Manager twice a term to coincide with Business Committee meetings. For budget holders, the reports will detail income and expenditure against individual cost centres. The budget monitoring reports for the Headteacher and the Business Committee will include details of budget movements, estimated outturn at the end of financial year, explanatory notes and any remedial action taken/required or items requiring further discussion/approval. In addition the Chair of Governors will receive a monthly report summarising the financial position at that point in time.

The Business Manager will monitor budgets monthly and any potential overspend against individual cost centres will be brought to the attention of the budget holder. The accounting system will not allow payments to be made against an overspent cost centre budget without the approval of the Business Manager.

The monitoring process should be effective and timely in highlighting variances in the budget so that differences can be investigated and action taken where appropriate. If a budget overspend is forecast it may be appropriate to vire money from another budget or from the contingency. All Budget virements must be notified to the Business Committee. Any virement over £5000 must be authorised in advance by the Business Committee.

4. ACCOUNTING SYSTEM

All the financial transactions of the academy must be recorded on the IRIS accounting system. All transactions relating to the Academy's unofficial funds must be recorded on the Tucasi Cash Office system.

Entry to the accounting system is password restricted. Access to the component parts of the system can also be restricted and the Business Manager is responsible for setting access levels for all members of staff using the system.

The IT system support provider is responsible for ensuring that there are effective backup procedures for the system. Backups for all administrative and financial data are made daily and are held in a cloud based data storage system.

All transactions input to the accounting system must be authorised in accordance with the procedures specified in this manual.

The Finance Officer is responsible for carrying out monthly reconciliation between IRIS and bank statements. Any unusual or long outstanding reconciling items must be brought to the attention of the Business Manager. The Business Manager will review and sign all monthly reconciliations as evidence of their review.

5. PAYROLL

Staff Appointments

The governing body approves an annual staffing budget for the academy. Changes can only be made to this budget with the express approval in the first instance of the Business Committee who must ensure that adequate budgetary provision exists for any staffing changes.

The Headteacher has authority to appoint staff within the authorised budget except for members of the Senior Leadership Team whose appointments must follow consultation with the governors. Appointments are made in line with the Academy's Pay Policy. Any salary agreed outside of the policy, for example, to overcome recruitment difficulties, will be reported to the Business Committee at the earliest opportunity.

Payroll Administration

The academy payroll is administered by Somerset Local Authority using the Edupay payroll system. All staff are paid monthly in arrears by BACS transfer.

Offer letters, contracts of employment, and new starter and payment amendment forms and are authorised by the Business Manager, in liaison with the Headteacher. The Finance Officer is responsible for ensuring all paperwork is completed and returned to the payroll provider in line with agreed timescales.

Staff Personnel files are held in paper format by the Business Manager and will also be held electronically by the end of 25/26.

A payroll print out is received from the Local Authority in advance of monthly payments. The Local Authority calculates the deductions due from payroll to comply with current legislation. The major deductions are for PAYE tax, National Insurance contributions and pensions. The amounts payable are summarised on the gross to net pay print out. This is checked by the Finance Officer. The Business Manager counter checks the monthly payroll and locks it in edupay prior to the Finance Officer confirming payment with the Local Authority.

After the payroll has been processed the nominal ledger will be updated. Postings will be made both to the payroll control account and to individual cost centres in IRIS. The Finance Officer should review the payroll control account each month to ensure the correct amount has been posted from the payroll system, individual cost centres have been correctly updated and to identify any amounts posted to the suspense account. Payroll costs will be reconciled with IRIS monthly and any discrepancies investigated.

Severance/Non payroll/ex-gratia payments to staff

Special staff severance payments are paid to employees outside statutory or contractual requirements when leaving public employment. They are different from ex gratia payments. If the academy is considering a staff severance payment above statutory or contractual entitlements, it must consider the following issues before making a binding commitment:

- that the proposed payment is in the trust's interests
- whether the payment is justified, based on legal assessment of the academy's chances of successfully defending the case at employment tribunal.
- if the settlement is justified, the academy would need to consider the level of settlement. This must be less than the legal assessment of what the relevant body (e.g. an employment tribunal) is likely to award.

Staff severance payments should not be made where they could be seen as a reward for failure, such as gross misconduct or poor performance. The only acceptable rationale in the case of gross misconduct would be where legal advice is that the claimant is likely to succeed in an employment tribunal because of employment law procedural errors.

Where the academy is considering a staff severance payment, including a nonstatutory/non-contractual element of £50,000 or more, (gross, before income tax or other deductions), ESFA's prior approval must be obtained before making any offer to staff.

Additionally, the academy must obtain prior ESFA approval before making a special staff severance payment where:

- an exit package which includes a special severance payment is at, or above, £100,000; and/or
- the employee earns over £150,000.

Ex gratia payments are a type of transaction going beyond statutory, contractual, or administrative rules. Ex gratia transactions must always be referred to ESFA for prior approval. HM Treasury approval may also be needed. Examples include:

- payments made to meet hardship caused by official failure or delay
- out of court settlements to avoid legal action on grounds of official inadequacy
- payments to contractors outside a binding contract, e.g. on grounds of hardship

6. INTERNAL FINANCIAL CONTROLS

Division of Duties

Division of Duties is the involvement of more than one member of staff in the undertaking of financial tasks. This is very important as it ensures that one person is not solely responsible for any given function and helps protect against possible error/fraud and provides cover for staff absence.

In the academy all transactions must be traceable through the system from start to finish. To ensure division of duties the following system for purchasing/payment should be followed:

- (1) Individual staff prepare orders on School order forms.
- (2) The Budget Holder* signs this Proforma.
- (3) Finance Assistant processes orders on IRIS (ensuring adequate funds)
- (5) Goods received and checked – delivery note signed by budget holder.
- (6) Budget Holder signs invoice for processing.
- (7) Finance Assistant prepares invoices on IRIS for payment.
- (8) BACS runs prepared in IRIS. Finance Officer imports and authorises BACS file in banking software.
- (9) Business Manager approves BACS run in banking system

A minimum of two members of staff are required to ensure division of duties.

Details of the Division of Duties for processes adopted at the Academy are contained in Appendix G.

Authorised Signatories

The personnel authorised to sign orders, invoices, cheques, etc. are:

Raise Order: Any staff member

Approval of order: Budget Holder (head of departments, Site Manager, SLT and Headteacher only). The Business Manager also reviews all orders to ensure value for money.

Approval of Invoice for payment: Budget Holder

Cheque Signatories: Business Manager, Finance Officer, Headteacher (2 required)

Payroll Authorisation: Business Manager, Finance Officer, Headteacher (internal process requires at least 2 signatories)

BACS Authorisation: Finance Officer, Business Manager, Headteacher (2 required)

7. PROCUREMENT

Orders/contracts are only entered into after ensuring that value for money principles have been followed. This includes investigating any available subsidies or discounts for activities, goods or services. Every contract entered into must be made or confirmed in writing. Academy finance staff should refer to the DfE Buying for Schools guidance and make use of buying frameworks, where appropriate.

The de minimis level, above which a purchase is treated as capital expenditure is £3,000. This is for the purpose of using capital funding for purchases and applying depreciation appropriately. There is no set minimum value for an item to be recorded as a fixed asset for inclusion in the Academy's fixed asset register.

Purchases of an individual item up to £1000 can be authorised by budget holders. Purchases/contracts over £1000 up to £5000 can be authorised by the Business Manager. Purchases/contracts between £5000 and up to £25,000 can be authorised by the Headteacher. Any contracts £25,000 or over must be approved by the governing body.

Routine Purchasing

Budget holders will be informed of the budget available to them at the start of the academic year. It is the responsibility of the budget holder to manage the budget and to ensure that the funds available are not overspent. A print out detailing actual expenditure against the budget will be supplied to each budget holder following the end of every month's reconciliation. Budget holders are encouraged to keep their own records of orders placed but not paid for.

Routine purchases for items up to £1,000 can be ordered by budget holders. In the first instance a supplier should be chosen from 'known' approved suppliers; advice can be sought from the Finance Office. A quote or price must always be obtained before any order is placed. If the budget holder considers that better value for money can be obtained by ordering from a supplier who is not approved, the reasons for this decision must be discussed and agreed with the Business Manager.

All orders must be made, or confirmed, in writing using an official order form, stocks of which are held in the Finance Office. Orders **must** include the signature of the budget holder and **must** be forwarded to the Finance Office who will check adequate budgetary provision exists. The Finance Assistant will raise any concerns with the Business Manager who will discuss the matter with the budget holder. The Finance Office will place the official order with the supplier.

Approved orders will be allocated a unique reference number and entered onto IRIS and the order dispatched to the supplier.

Outstanding orders are reviewed regularly, cancelled or followed up as necessary.

Orders are not raised on behalf of, or for the benefit of private individuals or organisations.

On receipt of the goods, the budget holder must undertake a detailed check of the goods received against the delivery note and make a record of any discrepancies between the goods delivered and the delivery note. Discrepancies must be reported to the Finance Office without delay and they will contact the supplier. If any goods are rejected or returned to the supplier because they are not as ordered or are of sub-standard quality, the Finance Office should be notified.

The Asset register will be updated by the relevant department/budget holder for equipment, etc. of £100 or more.

The purchase of any COSHh supplies, must be added to the COSHh register by the relevant department/budget holder.

On receipt of an invoice, checks will be made, including agreement to GRN details, to ensure it is correct. All invoices **must** be signed by the budget holder **within 7 days of receipt** to authorise payment and sent to the Finance Office. If a budget holder has a query with a supplier/order, the Finance Office will take responsibility for resolution and hold the invoice until agreement is reached.

On receipt of the signed invoice the Finance Assistant will input details of payments to be made on to IRIS and generate the cheques or BACS payments required. The cheques or BACS payments must be presented to the person responsible for authorising the payment together with associated paperwork and must be signed by two of the nominated signatories

Orders over £1,000 but less than £25,000

At least three written quotations should be obtained for all orders between £1,000 (per item) and £25,000 where approved competing suppliers exist. Written details of quotations obtained should be retained by the Finance Office for audit purposes. Email quotes are acceptable providing the criteria has been met.

All contracts for services or the lease of goods, or for purchases over £1,000 the following three quote process must be applied:

- Details of three prospective suppliers and selection criteria
- Details of the pre-determined award criteria
- At least three competitive quotations and supporting documentation
- Record of assessment of quotes and any correspondence with evidence of best value secured

Budget holders and the Finance Team should keep suppliers and prices under review, including seeking new suppliers where appropriate.

Where the academy already has a contract with a supplier for an existing service/lease and requires additional services/leases, the three quote process may not be appropriate. In such cases, approval for new contracts will be made by the Business Manager, in consultation with the Headteacher. Contracts over £25,000 will be approved by the Business Committee.

Orders over £25,000

All goods/services required with a value over £25,000, will follow the three quote process as above, but quotations and associated documentation must be presented to the Business Committee prior to any agreement being made.

For large projects or where specialist advice is required, the tendering process may be undertaken by a consultant or specialist company. Information regarding the consultants / specialist companies to be used, will be presented to the Business Committee for approval, along with the resulting recommendations and outcomes from any tender activities.

For very significant contracts the Governing Body should be aware that EU procurement law may apply and they are advised to seek independent advice.

Reimbursement of Cash/Card Purchases and Petty Cash

The Academy does not hold a separate petty cash bank account, but maintains a separate petty cash cost centre on IRIS with a balance of £500 cash held. The cash is kept in a locked box in the Finance Office safe.

The only deposits to petty cash should be from cheques cashed specifically for the purpose.

The receipt should be recorded in the petty cash system with the date, amount and a reference, normally the cheque number, relating to the payment. All other cash receipts for whatever reason should be paid directly into the bank.

The Finance Assistant is responsible for entering all transactions into the petty cash records on IRIS on a regular basis and regular cash counts should be undertaken by the Finance Officer to ensure that the cash balance reconciles to supporting documentation.

Cash is held primarily for the purpose of reimbursing staff that have made purchases on behalf of the academy, where an order/invoice cannot be obtained. Examples include: Postage, Food for Breakfast Club, D&T Food lessons, or science experiments; student awards, hospitality. The maximum agreed transaction for reimbursement is £30. Most of these items would be purchased from a local supermarket/retailer.

The preferred reimbursement method is via BACS to the employee's bank account, but for smaller amounts or at the employee's request, the reimbursement can be via cash.

All claims for petty cash must be supported by receipts signed by the budget holder.

8. CREDIT CARDS

A credit card is a quick, simple and easy way to pay for low value purchases, or where a supplier is unable to issue an invoice for goods. Credit cards are a preferred payment method to petty cash.

Governors have agreed that the school has 3 procurement cards with Lloyds Bank and held by:

1) Karin Collier - Finance Officer (for the purpose of paying for online purchases where the supplier is unable to issue an invoice)	Card Limit £10,000	Single Transaction Limit £1000
2) Mark Bredow - D&T Food Technician (for the purpose of purchasing food supplies for lessons)	Card Limit £1000	Single Transaction Limit £200
3) Mark Bromham - Deputy Head of Pastoral (for emergency use only on school trips)	Card Limit £1000	Single Transaction Limit £500

The cards are only used by the named cardholder and kept under their control at all times. The cards are protected by a PIN number known only to the cardholder.

Purchases are only made for authorised goods and services on behalf of the Academy.

Staff who have a school credit card are required to sign a Cardholder Agreement, as detailed in Appendix E. This outlines the responsibilities of the cardholder and the limits on the card's use. Failure to abide by the terms of the agreement may result in disciplinary action.

Division of duties for credit cards are as follows:

- 1) Monthly/Annual agreement of expenditure for non-online purchases authorised by budget holder
- 2) Approved list of goods, services or suppliers to be paid for online via credit card authorised by budget holder (or Business Manager in the case of Finance Officer Credit Card)
- 3) Order form signed by budget holder (for online purchases)
- 4) Transaction log signed by cardholder and budget holder and counter signed by Business Manager (with receipts signed and attached)

Receipts are kept for transactions where no order is available, such as food purchases at local supermarkets, and these are signed by the card holder and budget holder. Online orders must be accompanied with a valid invoice/receipt, signed by the card holder and budget holder. These are reconciled against the monthly statement, firstly by the Finance Officer and then checked by the Business Manager. Any discrepancies would be investigated by the Business Manager.

Cards that are lost or stolen must be reported to Lloyds Bank immediately and the Business Manager informed.

When a cardholder leaves employment at Westfield Academy the Business Manager is responsible for retrieving and destroying the card and informing Lloyds Bank.

9. INCOME

The main sources of income for the academy are grants (General Annual Grant (GAG), Pupil Premium, Capital funding) from the DfE. The receipt of these grants is monitored directly by the Business Manager who is responsible for ensuring that all monies due to the academy are collected. Individually Assigned Resources (IAR) funding is provided by the Local Authority. This income fluctuates throughout the year and is monitored by the Business Manager and the Child Looked After Lead.

The academy also obtains income from:

- Parents and students for chromebooks, trips, resources and school events; and
- the public, mainly for hire of the buildings.

Parents and students

Parents and students can pay in person by cash or cheque, or online using WorldPay.

All cash and cheque payments must be made directly to the Finance Office where a receipt will be issued. All transactions will be recorded on the Tucasi Cash Office system including the purpose of the payment to ensure the correct VAT treatment.

Online payments will be reconciled with bank statements and checked by the Finance Assistant, and reviewed by the Finance Officer.

Charges to parents and students should not be designed to generate profit but set “at cost” with a small and appropriate admin charge. The charging policy of the Governing Body should be reviewed annually and is attached as appendix A to this manual.

General public

Booking of academy facilities will be the responsibility of the Lettings Administrator. The Governors will review annually, charges for the academy premises (Appendix B). Hirers will be sent a booking form with terms and conditions (Appendix C) followed by an invoice. Particular care will be taken as to the VAT status of the hire of the premises.

The preferred method of payment for hire of facilities is via the online Worldpay system. All cash and cheques received must be kept in the Finance Office safe prior to banking. Banking should take place monthly or more frequently if the sums collected exceed the £2,000 insurance limit on the Finance Office safe.

Monies collected must be banked in their entirety in the appropriate bank account. The Finance Assistant is responsible for preparing reconciliations between the sums collected, the sums deposited at the bank and the sums posted to the accounting system. The reconciliations must be prepared promptly after each banking and must be reviewed and certified by the Finance Officer.

VAT

The academy has no plans to register for VAT as the Business income is likely to be significantly below the threshold. It is the responsibility of the Business Manager to keep this under review and monitor levels of business income.

As a non-registered academy no VAT is added to any income*, and VAT cannot be claimed on the cost of any business activity. However under the 2011 Finance Bill VAT can be reclaimed on the cost of non-business activity which will constitute the majority of the academies activity.

The correct classification of VAT is complex and separate VAT guidance exists for academies. Where any doubt exists independent advice will be sought from the LA Finance Team or the Academy's appointed accountants.

VAT claims for non-business activity will be submitted on a monthly basis by the Finance Officer.

* Income from lettings is determined on a hire by hire basis, following HMRC guidance. In general, non-sports lettings are exempt from VAT (except if full catering facilities are being provided). Sports facilities are only exempt if block bookings are made and paid for.

Debtors

The academy will operate a robust approach to debt collection. Debtors will receive the following:

- 1) An original invoice;
- 2) On non payment after 30 days – a copy invoice asking for payment within 7 days;
- 3) Telephone contact after 40 days;
- 4) A final warning letter from the Business Manager threatening legal action after 50 days.

If a debt relates to an existing student the academy reserves the right to withhold other chargeable events or the issue of exam certificates. Every attempt will be made to agree to a series of staged payments by the debtor.

For lettings debtors, if non-payment of an invoice exceeds 50 days, further lettings will be restricted until the account is brought back into credit. For repeat offenders, the academy reserves the right to ban the individual/organisation from future use.

Legal action will be an absolute last resort and will be on a case by case basis given the circumstances and the size of the debt. Any decision to proceed will be a decision for the Business Committee.

Write off of debts under £100 will be at the discretion of the Business Manager. Debts of over £100 will be referred to the Business Committee for decision over what action should be taken.

10. CASH MANAGEMENT

Cash Flow Forecasts

The Business Manager is responsible for preparing cash flow forecasts to ensure that the academy has sufficient funds available to pay for day to day operations.

If a shortfall is foreseen at any time, this must be brought to the immediate attention of the governing body and an urgent action plan implemented.

If significant balances are foreseen, steps should be taken to invest the extra funds in line with the academy's Investment Policy (Appendix D).

Bank Accounts

The opening of all bank accounts must be authorised by the governing body who must agree the arrangements covering the operation of accounts, including any transfers between accounts and cheque signing arrangements. The operation of systems such as Bankers Automated Clearing System (BACS) and other means of electronic transfer of funds must also be subject to the same level of control.

Deposits

Particulars of any deposit must be entered on a copy paying-in slip, counterfoil or listed in a supporting book. The details should include:

- the amount of the deposit; and

- a reference, such as the number of the receipt or the name of the debtor.

Payments and withdrawals

All cheques and other instruments authorising withdrawal from academy bank accounts (BACS) must bear the signatures of two of the following authorised signatories, including one member of SLT:

- Headteacher;
- Business Manager ;
- Finance Officer
- Finance Administrator

In exceptional and urgent circumstances, the Finance Officer and Finance Administrator may authorise a BACs payment. However this should be by exception and the paperwork must be countersigned by a member of SLT at the earliest opportunity.

This provision applies to all accounts operated by or on behalf of the governing body of the academy.

No overdraft facility or other change to the operation of the bank accounts can be made without a resolution by the Governors of the Academy.

BACS payments will be made in batches on a weekly basis. Once created for payment by the Finance Assistant the batch will be uneditable. Copies of the signed invoices and batch details will be provided to the authorisers. Authorisation will occur via electronic login to the bank's secure site and personal card verification including a 4 figure PIN by two of the authorised signatories.

The Business Manager must ensure bank statements are received regularly and that reconciliations are performed at least on a monthly basis by the Finance Officer. Monthly reconciliations will be checked and signed off by the Business Manager.

Investments

The Business Committee should agree to all investment of surplus academy funds and the principles are laid out in Appendix D. Any investment must seek to retain full security for the money whilst looking for the maximum return.

11. FIXED ASSETS

Assets

The Governing Body agrees a capitalisation limit of £3000. At the opening of the academy the Governing Body agreed an asset value and straight line depreciation rate for:

• Buildings	25 years or 0.8% per annum
• IT equipment	4 years or 25% per annum
• Vehicles	6 years or 16% per annum
• Office and Classroom furniture	10 years or 10% per annum

The asset values will form part of the opening balance of the academy. All subsequent transactions above capitalisation limit will be added to the value of the assets and must be entered on an Asset Register.

The Asset Register helps:

- ensure that staff take responsibility for the safe custody of assets;
- enable independent checks on the safe custody of assets, as a deterrent against theft or misuse;
- to manage the effective utilisation of assets and to plan for their replacement;
- It is the responsibility of the relevant Head of Department/ICT Department/Site Manager to inspect and maintain assets daily/weekly as required. Impairment/repair requirements are to be reported to the Business Manager and managed accordingly.
- help the external auditors to draw conclusions on the annual accounts and the academy's financial system; and
- support insurance claims in the event of fire, theft, vandalism or other disasters.

Disposals

Items which are to be disposed of by sale or destruction must be authorised for disposal by the Headteacher and, where significant, should be sold following competitive tender.

The academy must seek the approval of the DfE in writing if it proposes to dispose of an asset for which capital grant in excess of £20,000 was paid.

Disposal of equipment to staff is not encouraged, as it may be more difficult to evidence the academy obtained value for money in any sale or scrapping of equipment. In addition, there are complications with the disposal of computer equipment, as the academy would need to ensure licences for software programmes have been legally transferred to a new owner. In addition any disposal at below market value might incur tax and NI liabilities for the employee and the academy.

The academy is expected to reinvest the proceeds from all asset sales for which capital grant was paid in other academy assets. If the sale proceeds are not reinvested then the academy must repay to the DfE a proportion of the sale proceeds.

The academy trust must obtain ESFA's prior approval for the following transactions beyond the delegated limits described below:

- writing-off debts and losses;
- entering into guarantees or letters of comfort; and
- entering into indemnities which are not in the normal course of business.

The delegated limits, are:

- 1% of total annual income or £45,000 (whichever is smaller) per single transaction
- cumulatively, 5% of total annual income (subject to a maximum of £250,000) in any financial year per category of transaction

All disposals of land must be agreed in advance with the Secretary of State.

Loan of Assets

Items of academy property must not be removed from academy premises without the authority of the relevant Head of Department, or Business Manager.

If assets are on loan for extended periods or to a single member of staff on a regular basis the situation may give rise to a 'benefit-in-kind' for taxation purposes. Loans should therefore be kept under review and any

potential benefits discussed with the academy's auditors.

12. GIFTS AND HOSPITALITY

All employees and Governors/Trustees must declare **all gifts or hospitality** made to them, regardless of value. All offers must be declared regardless of whether accepted or declined. Declarations must be recorded in the Academy's Gift and Hospitality Register.

It is the individual's responsibility to ensure they are not put in a position that risks, or appears to risk compromising their role as an employee of the Academy. In exercising judgement as to whether to accept a gift or hospitality the question should be asked what public perception would be if the information was published given the employees role and circumstances.

Employees/Governors may retain all gifts valued at £40.00 or under. For gifts exceeding £40.00 the gift should be either refused or donated to some charitable purpose.

Hospitality should only be accepted where there is a direct link to working arrangements and a genuine business reason can be demonstrated. For example it is acceptable to receive hospitality when attending a conference or training day or supporting other official school business.

Academy staff should be mindful that all gifts and hospitality offered by the Academy are sourced from public funding and the expectation is that such funding will be used for legitimate purposes and demonstrate value for money.

In exceptional circumstances it may be appropriate for the Academy to provide a modest gift or hospitality to employees up to the value of £40.00, such as a bouquet of flowers to a seriously ill employee.

It should be noted there is an absolute ban on the provision of alcohol from Academy funds.

The Academy may also provide staff hospitality to support training days, or late night working.

Governors Business Committee will review the Gift and Hospitality Register annually.

Staff who fail to declare hospitality and gifts in accordance with this policy may be subject to action under the Academy's disciplinary policy.

APPENDIX A

Charging students for activities at the academy

Education in School Hours

The basic principle is that education provided wholly or mainly during school hours should be free of charge.

The 1988 Education Act established that activities offered wholly or mainly during normal teaching time should be available to all students regardless of their parents' ability or willingness to help meet the cost.

Schools and academies have the **discretion** to charge for optional activities provided wholly or mainly out of school hours and have the right to invite voluntary contributions for the benefit of the school, or in support of any activity organised by the school, whether during or outside school hours.

The Governing Body recognises the valuable contribution which the wide range of additional activities, including clubs, trips and residential experiences can make towards pupils' personal and social education. The Governing Body aims to promote and provide such activities both as part of a broad and balanced curriculum for the pupils of the school and as additional optional activities.

Charges

The Governing Body reserves the right to make a charge in certain circumstances for activities organised by the school.

School Journeys

The Governors will pass on the cost for the board and lodging element of any residential activities deemed to take place within school hours: e.g. field study visits and foreign visits which take place wholly or mainly during school time.

The Governors will pass on the full cost to each pupil of any activities deemed to be optional extras taking place outside school hours: e.g. skating trips and foreign study visits which take place wholly or mainly outside school time.

Individual Instrumental Tuition

The Governors will make a charge for providing individual instrumental tuition.

Materials and Ingredients

Although the school will provide a large range of consumables, where these form part of the curriculum, there are instances where the Governing Body will charge for ingredients and materials or require them to be provided. If the parent has indicated **in advance** a wish to own the finished product, then either a charge will be made, or the parents will be expected to provide the raw materials or ingredients.

All text books will be provided by the school. Revision books may be recommended by the school and are sold at competitive prices. Copies are always available in the school library so that no pupil will be disadvantaged.

If homework is set from a revision book which not all pupils own, photocopies will be provided up to the limits imposed by copyright law. There is also a fund to support the purchase of books/resources for disadvantaged

pupils.

Examination Fees

If a pupil fails without good reason to complete the examination requirements for any public examination for which the school has paid (or is liable to pay) an entry fee, then the Governing Body may recover the fee from the parent.

Where a pupil has not been prepared for a prescribed public examination by the school, the Governing Body may make a charge for the cost of entering the pupil for the examination, as they can for entries to non-prescribed examinations whether or not prepared by the school.

Breakages and Damage to Property

The Governors reserve the right to charge parents for the full amount of any damage caused to school property or the property of others, if that damage has been caused deliberately or as a result of misbehaviour.

General

The Governing Body may, from time to time, amend the categories of activity for which a charge may be made. The Governing Body may invite parents to make voluntary contributions towards the cost of providing educational activities not specified above.

Remissions

The Governing Body may decide, as part of its budget setting, to allocate money to a fund to support students whose parents struggle to meet any of the costs outlined above.

The fund will be managed by the Business Manager who will allocate remission of charges using the following criteria:

- 1) Is the student in receipt of Free School Meals?
- 2) Is the activity an essential part of the curriculum?
- 3) Is the individual students charge remission under £100 for the academic year as a whole?

If the answer to both 1) and 2) is YES then up to 100% remission of the charge can be given.

If the answer is YES to 1) and 3) and NO to 2) then up to 50% remission of the charge can be given, but the total remission in this case will not normally exceed £100.

If the answer is Yes to 1) and NO to 2) and 3) then, in the interests of fairness, it is unlikely further fee remission would be possible in that academic year.

Exceptionally, students not in receipt of Free School Meals who are experiencing hardship may be granted remission but this would not normally exceed 30% of the charge or a total remission of £50.

This policy is reviewed annually by the Business Committee as part of its review of the Academy Finance Manual.

APPENDIX B

CHARGES FOR HIRE OF PREMISES 2025/26

School Hall	£28.00 per hour
Classrooms	£19.00 per hour
Sports Hall/Dome	£35.00 per hour
Outside pitches	£22.00 per hour
Netball Courts	£22 per court per hour, £66 full courts (4)

Lower School Theatre

		Per evening (5-9.30pm)	Per full day (9 – 5pm)	Per hour
Rehearsal sessions	25.00	100.00	180.00	
Performance sessions	80.00	350.00	450.00	
<i>(when public are present)</i>		<i>(10.30pm finish)</i>	<i>(6pm finish)</i>	

Dance and Drama Studios

Dance Studio	28.00	100.00	150.00
Drama Studio	28.00	90.00	130.00
Dance and Drama Studio <i>(when booked together)</i>	50.00	160.00	240.00

3G pitch

Full pitch	94.00
Per third	33.00
Full pitch (Saturday rate)	75.00

Bookings out of indicated hours will incur additional charges.

VAT

The hire of facilities for non-sporting activities **is not** subject to VAT unless it includes the hire of catering facilities to provide cooked food.

The hire of facilities for sporting (including wider physical activities such as dance) **is** subject to VAT unless:

1. At least 10 sessions must be booked.
2. The interval between sessions must be no more than 14 days.
3. It must be paid for as a whole.
4. The person to whom the facilities are let has exclusive use of them during the sessions.

General

Invoices for hire must be paid 28 days in advance (one off hire) and termly in advance (for regular bookings).

Please note: We will only hire our facilities on Sundays for large one-off events. Weekend charges may be subject to additional costs.

APPENDIX C

WESTFIELD ACADEMY USER AGREEMENT

WESTFIELD ACADEMY USER AGREEMENT – HIRE OF FACILITIES

Agreement between Westfield Academy and _____

(the Hirer)

8. DEFINITIONS

In this agreement:

- 1.1 "the establishment" means the academy premises;
- 1.2 "the Hirer" has the meaning defined at paragraphs 3.2 and 3.3 below;
- 1.3 "the facilities" means the premises and/or equipment forming part of or belonging to the Establishment which the Hirer has identified on his/her application form;
- 1.4 "the responsible body" means the academy's governing body, its management committee or any other body charged with responsibility for the use of its premises by the community;

9. AGREEMENT

Westfield Academy agrees and undertakes that it shall:

- a. be responsible for the facilities and will resource, manage and routinely maintain them in a manner that will allow the safe operation of the facility
- b. make the facilities available to the Hirer for the agreed hire period
- c. provide lights and such other amenities as required for the facilities and its intended use
- d. insure and keep insured the facilities against all usual commercial risks including public liability in its full reinstatement value
- e. not increase hire charges once the charge for that booking period has been agreed, but reserves the right to review charges on an annual basis.
- f. induct all new hirers into the use of facilities including any health and safety considerations

The Hirer agrees and undertakes that it shall:

- g. Use the facilities only for provision of hire activities as agreed and identified on the booking form
- h. Ensure use of the facility is in accordance with the Conditions of Hire in section 3 and by other rules and regulations provided by the Academy including those in Annex 1
- i. Ensure staff and players/attendees conduct themselves in a correct manner such that they do not interfere with the facilities or the equipment, cause wilful damage or provide undue noise or

nuisance to neighbours or other users of the premises of the Academy

j. Report damage to the facility or equipment immediately to Academy staff

k. Maintain sufficient Public Liability Insurance (minimum £5,000,000) including cover for damage to the facility or equipment by their use. The hirer must forward a copy of their current insurance certificate/policy to Westfield Academy with this agreement.

l. Compensate the Academy for damage to the facility or equipment caused by their use during the hire period over and above normal wear and tear

m. Pay the agreed hire fee for use of the facility within 30 days of issue of the invoice

10. CONDITIONS OF HIRE

3.1 All applications for the hire of the facilities must be made on the booking form.

3.2 The person signing the application form shall be deemed to be the Hirer and must be over 18 years of age.

3.3 Where the Hirer indicates that he or she signs the application form on behalf of any club or Organisation, that club or organisation shall also be deemed to be the Hirer and shall be jointly and severally liable with the applicant for any breach or non-observance of these conditions. Should there be any default of payment by that club, the person signing the form shall be deemed personally liable.

3.4 Where the activity involves young people below the age of 18, the Hirer has responsibility for complying with the requirements defined in the Department of Education After-school clubs, community activities and tuition – Safeguarding guidance for providers. Details are outlined below.

You should:

- have an effective safeguarding and child protection policy in place
- have a staff behaviour policy (sometimes called a code of conduct)
- be aware of and have training on the specific safeguarding issues (including online) that can put children at risk of harm
- have clear procedures on what to do if there are concerns about a staff member, volunteer or another adult who may pose a risk of harm to children
- appoint a designated safeguarding lead (DSL), who has undertaken safeguarding and child protection training (including online)
- provide parents or carers with a named individual (such as the DSL or another named member of staff) so they can raise safeguarding concerns
- if you're a lone provider, give parents or carers the contact details of your local authority's children's services or the NSPCC helpline number
- know the local referral route into children's social care
- report any allegations of harm to a child to both your local authority designated officer (LADO) and the police as soon as reasonably practicable

It is a condition of hire that supervising staff have a valid and current DBS (enhanced) check and that the Hirer can prove they meet the requirements as outlined above. Westfield Academy have

the right to request full details of how the requirements are being met. The hirer must forward a copy of their current safeguarding and child protection policy to Westfield Academy with this agreement.

- 3.5 The facilities will be used solely for the event described on the application form. If this booking relates to a regular and continuing booking this one undertaking shall be binding for all occasions when the facilities are used.
- 3.6 The Headteacher, or his/her representative, may refuse admission to any person without giving any reason for doing so and may similarly require any person to leave the premises.
- 3.7 The Hirer will be responsible for the provision of all such information, instruction and supervision, including first aid provision, as is necessary to ensure the safety of any activity for which the facilities are used.
- 3.8 The behaviour of all persons attending the establishment related to this booking (or subsequent bookings throughout the year) is the responsibility of the Hirer, and they must ensure compliance with the Rules and Regulations in Annex 1.
- 3.9 The responsible body shall NOT be liable for any loss or damage to any property arising out of the hire, nor any loss, damage or injury which may be incurred by or be done or happen to any person or persons using the Academy during the hiring, arising from any cause other than the negligence of the responsible body, its servant or agent.
- 3.10 The Hirer shall be responsible for all damage or loss to any fixtures, fittings, sports or other equipment or property occurring during the period of the hiring however and by whomsoever caused, together with any additional expenses and/or consequential losses arising from the damage or loss.
- 3.11 The responsible body will provide the Hirer with information relating to emergency procedures, (Annex 1) and it is the Hirer's responsibility to familiarise themselves with these and act appropriately.
- 3.12 The facilities must be left clean and tidy and all equipment must be put back after use. If the facilities are not cleaned to the reasonable satisfaction of the caretaker the Hirer will be responsible for any payment necessary to have them cleaned and this sum will be added to the hire charge.
- 3.13 The Hirer is responsible for ensuring a qualified supervisor is present, and that appropriate risk assessments have been completed during all activities of a hazardous nature, including but not exclusively karate, trampoline, gymnastics, judo or where the hiring organisation is a youth group.
- 3.14 The Hirer is solely responsible for the adequacy, suitability and safety of all equipment brought on to the facilities, and not owned by the Academy.
- 3.15 It is the sole responsibility of the Hirer to obtain any necessary licence for the sale of alcoholic drinks for the performance of plays and similar productions and for the playing of pre-recorded music.

3.16 The Hirer must ensure that there are sufficient stewards to prevent unauthorised persons from entering the facilities and to ensure that guests are restricted to the facilities and to the necessary means of access thereto.

3.17 If the responsible body cancels a hire event the hirer will receive a refund of the hire charge, but the responsible body shall not be liable for any consequential loss that the hirer may sustain. As much notice as possible will be given.

3.18 The responsible body reserves the right to vary these conditions at any time without notice or to make special arrangements in any particular case.

3.19 Authority to accept or decline or postpone a booking shall rest with the Headteacher of the establishment or his/her representative whose decision shall be final.

3.20 The responsible body will provide a member of Academy staff to be present at the start and end of the hire period. The responsible body may not always have a member of staff on site throughout the hire. An emergency contact will be available via phone.

Signed on behalf of (organisation) _____

Signature: _____ Name: _____

Position: _____ Date: _____

RULES AND REGULATIONS FOR USE OF THE WESTFIELD ACADEMY FACILITIES

- Westfield Academy is a NO SMOKING site in all areas.
- No Dogs are allowed on site
- It is the responsibility of Hirers to leave the site as it was found, including replacing equipment and furniture that has been moved.
- Please take all LITTER and RUBBISH home with you.
- Please start and finish your activity at the agreed time.
- Please park in designated spaces, or in areas where permission has been agreed in advance. Please DO NOT park on grass verges or outside the Sports Hall.
- Please behave appropriately for a school site with close neighbours – no excess shouting, swearing or unruly behaviour.
- Please wear appropriate footwear for the activity and surface. NO high heels or studded shoes in any building, NO studs on the Netball/Tennis Courts. **NO flat soled shoe/trainers or high heels on the 3G pitch – studded football boots or studded trainers only.** If you do not comply with these requirements we have the right to cancel your booking. Please ensure all your members or associated visitors whether part of the activity or not, also follow these rules.
- Please ensure footwear for the 3G pitch is clean – a boot scraper and tap are provided to assist with this.
- Please report damage or problems to Academy staff as soon as possible.
- Please respect our neighbours and leave the site in a quiet and orderly manner.
- Please respect Academy staff and follow their reasonable instructions. Abusive behaviour towards staff will not be tolerated.
- For your information and safety the Academy has continuous recording CCTV across the site.
- First aid cover is the responsibility of the hirer.
- If you see individuals who are acting suspiciously or who appear to be intruders please do not confront them but contact the site team below with as much information as possible. In an extreme emergency where either persons or property are being openly threatened ring 999 direct.

EMERGENCY AND FIRE PROCEDURES:

- Hirers should be able to account to emergency services for all people at the hire event – accurate registers/numbers are essential. For events attended by the public, e.g. shows or performances, you must have enough staff to supervise all attendees in the event of an emergency. We recommend a ratio of at least 1 supervisor to 20 people. Ratios for children, and adults with additional needs will be different and need to be based on your own risk assessments for the activity.
- The Fire alarm is given by the continuous ringing of a bell. On hearing the alarm evacuate the facility in a calm and efficient manner. Please close all doors and windows. Gather in the car park in front of the Upper School. If you are using the lower school facilities or the 3G pitch and it is too dangerous for you to get to the Upper School, please gather in the Lower School car park.
- If you discover a fire, break the nearest call glass point normally located close to an exit, inform the site staff on the number below and dial 999. Please do not tackle a fire yourself, but you may use the firefighting equipment on site, to aid escape if necessary.
- Follow the instructions of Academy Staff and the Emergency Services

CONTACT DETAILS:

Out of school hours contact number – (duty phone for on-site queries or in an emergency): **07355 299531**

Site Manager (Emergencies only) – Steve Webber 07876 565526

APPENDIX D

WESTFIELD ACADEMY

INVESTMENT POLICY

PRINCIPLES

The academy aims to manage its cash balances to provide for the day-to-day working capital requirements of its operations, whilst protecting the real long-term value of any surplus cash balances against inflation. In addition, the academy aims to invest surplus cash funds to optimise returns, but ensuring the investment instruments are such that there is no risk to the loss of these cash funds.

PURPOSES

- To ensure adequate cash balances are maintained in the current account to cover day-to-day working capital requirements
- To ensure there is no risk of loss in the capital value of any cash funds invested
- To protect the capital value of any invested funds against inflation
- To optimise returns on invested funds

GUIDELINES

Regular cash flows are to be prepared and monitored to ensure there are adequate liquid funds to meet all payroll related commitments and outstanding supply creditors that are due for payment.

Where the cash flow identifies a base level of cash funds that will be surplus to requirements these may be invested only in the following interest bearing deposit accounts with any of the following banks only:

- o Lloyds
- o Barclays
- o HSBC

Any deposit will not normally tie up money for a longer period than 3 months, without the express authorisation of the Business Committee.

Periodically the Business Manager will review the interest rates being achieved and will compare with other investment opportunities that comply with the parameters of this policy.

REVIEW AND MONITORING

This policy was agreed in June 2012 and will be reviewed every three years. Implementation of the policy will be reviewed by the Business Committee.

Appendix E: Westfield Academy Staff Expenses Policy

Introduction

The Academy will, from time to time, require employees to travel on business and to temporarily stay away from home in the course of their work. The aim of this policy is to provide guidance on the appropriate travel and accommodation arrangements.

The objectives of the policy are:-

- To secure best value for money public transport and hotel rates
- To provide reasonable standards of comfort, convenience and safety for employees who are required to travel on Academy business.

This policy covers:-

- Business travel by public transport including taxis
- Temporary accommodation, hotel expenses, that are a result of work requirements
- Business mileage
- Car parking

Responsibilities

The Governors Business Committee is responsible for the content and monitoring of this policy, and reserves the right to alter the content to meet the needs of the Academy. The Chair of Governors is responsible for authorising the expenses claims of the Headteacher.

The Headteacher is responsible for ensuring employees have access to this policy, including new staff.

The Business Manager is responsible for the correct implementation of the policy and for the final authorisation of payment of expenses.

The Employee is responsible for ensuring any expenses incurred are authorised by the appropriate budget holder, and that all expenses are incurred in line with this policy.

Principles

The lowest cost option must always be chosen provided this is consistent with the required convenience and speed of travel. It is recognised that some travel may involve long journeys and 'unsociable' hours. The overriding principle of this policy is to fulfil the business requirement of the journey in a way that minimises the inconvenience to the employee.

All public travel, and accommodation must be booked via the Finance Department where at all possible. They will be booked using the Academy credit card. When it is not possible to book using the Academy credit card and payment is made by the member of staff, then a reimbursement will be made when a proof of purchase is provided and an expenses claim form is completed.

All public transport, mileage, and accommodation must be authorised by the Business Manager, prior to the incurring of costs.

When it is necessary to stay overnight the Academy will reimburse reasonable hotel expenses. All bookings

must be made via the Finance Department. Where conference booking does not include the cost of hotel accommodation the maximum hotel rate per night reimbursed, inclusive of VAT and breakfast will be £100 (London) or £75 (all other locations).

All hotel bills should be paid using a personal credit/debit card and an appropriate VAT receipt obtained. Expenses will be reimbursed following submission of Expenses Claim Form with appropriate receipts.

All rail travel will be at standard class. Tickets should be booked well in advance (at least three weeks where possible) via the Finance Office.

When travel involves an overnight stay, the cost of an evening meal can be claimed up to maximum value of £25. When the duration of travel is longer than 5 hours, the cost of lunch up to a maximum value of £7 can be claimed. Receipts must be obtained for all meals and attached to the Expenses Claim Form.

Where an employee uses their own car for travel for school business, mileage may be claimed at the rate of 0.45p per mile. Staff must have business insurance if using their own vehicle, whether making a claim for mileage or not. Related expenses such as car parking charges and toll road charges will be reimbursed on production of receipts.

The Academy will not reimburse:-

- The cost of any alcoholic beverages
- Cost of family member travelling with an Academy employee
- Fines for traffic offences
- Personal travel insurance or insurance on personal property
- Items for personal use
- Loss of personal property, cash advances, tickets

In exceptional circumstances, and with agreement in advance, the Academy may reimburse legitimate expenses over and above that outlined in this policy. Where the total of these exceptional expenses is greater than £100, approval will be sought from the Finance Committee.

Breaches of the Policy

Where an Employee is found to have breached this policy by deliberately and wilfully falsifying expenses claims the Academy will regard this as a serious disciplinary matter which will be dealt with under the Academy's disciplinary policy.

Monitoring and Review

The Governors Finance Committee will review the content and expenses rates within the policy at least once every two years. The Business Manager will report exceptional expenses claims to the Finance Committee and provide data relating to all expenses claims on request.

APPENDIX F
ACADEMY CARDHOLDER AGREEMENT

I _____ hereby acknowledge receipt of the following charge card:

Lloyds Bank plc Business Corporate Card (Visa) No: _____ - _____ - _____ - _____

I understand that improper use of this card may result in disciplinary action as well as personal liability for any improper purchases.

As a cardholder, I agree to comply with the terms and conditions of this agreement. I acknowledge receipt of said Policy and Procedures and confirm that I have read and understand this agreement.

I understand that by using this card, I will be making financial commitments on behalf of the Academy and that the Academy will be liable to Lloyds Bank plc for all charges made on this card. I will strive to obtain the best value for the Academy when purchasing merchandise and/or services with this card.

As the holder of this Corporate card, I agree to accept the responsibility and accountability for the protection and proper use of the card, as enumerated above. I will return the card to Westfield Academy upon demand, during the period of my employment. I further agree to return the card upon termination of employment.

I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, the Academy will be entitled to reimbursement from me of such purchases. The Academy shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable legal fees.

Signature: _____ Date _____

APPENDIX G

DIVISION OF DUTIES CHART

	Head/ Deputy Head	Business Manager	Head of Dept/ Assistant Head	Finance Officer	Finance Assistant	Technicians
A. ORDERING						
Complete requisition form			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorise requisition form (budget holders)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Process order on School Accounting System					<input type="checkbox"/>	
Authorise order on School Accounting System					<input type="checkbox"/>	
Sign paper copy of order		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
Check delivery note to goods received			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Check delivery note to order			<input type="checkbox"/>			<input type="checkbox"/>
B. INVOICE PAYMENTS						
Check invoice to delivery note/order (where applicable)				<input type="checkbox"/>	<input type="checkbox"/>	
Sign invoice to authorise payment	<input type="checkbox"/> (counter-sign for £5k plus)	<input type="checkbox"/>	<input type="checkbox"/>			
Process invoice on School Accounting System					<input type="checkbox"/>	
Authorise invoice on School Accounting System					<input type="checkbox"/>	
Authorise invoice batch header (including checking against invoices attached)					<input type="checkbox"/>	
Upload batch to Bank/print cheques and authorise BACS				<input type="checkbox"/>		
Authorise BACS payment with Bank		<input type="checkbox"/>				
C. PROCUREMENT CARD						
Cardholders to record transactions				<input type="checkbox"/>		<input type="checkbox"/>
Checking of transaction log				<input type="checkbox"/>		
Approval of payment of invoice		<input type="checkbox"/>				
Process payment of invoice on School Accounting System				<input type="checkbox"/>		

	Head/Deputy Head	Business Manager	Head of Dept/ Assis Head	Finance Officer	Finance Assistants	Technicians
D. PETTY CASH						
Sign cheques (2 signatures)	<input type="checkbox"/> (Head only)	<input type="checkbox"/>		<input type="checkbox"/>		
Issue cash (which should be signed for)				<input type="checkbox"/>	<input type="checkbox"/>	
Reimburse staff with cash or cheque				<input type="checkbox"/>	<input type="checkbox"/>	
Sign receipts/vouchers to authorise		<input type="checkbox"/>	<input type="checkbox"/>			
Record expenditure in manual records				<input type="checkbox"/>	<input type="checkbox"/>	
Record expenditure on School Accounting System and produce reimbursement claim					<input type="checkbox"/>	
Balance petty cash				<input type="checkbox"/>		
Reconcile Petty Cash Account				<input type="checkbox"/>		
E. INCOME						
Raise invoices/request's income and keep records of all income due				<input type="checkbox"/>	<input type="checkbox"/>	
Collect cash income, count and record manually					<input type="checkbox"/>	
Issue receipts					<input type="checkbox"/>	
Record on School Accounting System				<input type="checkbox"/>	<input type="checkbox"/>	
Complete paying-in book					<input type="checkbox"/>	
Bank income				<input type="checkbox"/>		
Check income received against records of income through bank statements / reconciliation		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	

	Head/Deputy Head	Business Manager	Head of Dept	Finance Officer	Finance Assistants	Technicians
F. BUDGET MANAGEMENT						
Undertake reconciliation process						
Reconciliation checked (<input type="checkbox"/>)		(<input type="checkbox"/>)		<input type="checkbox"/>		
Detailed checks of staff payments						
Checked (<input type="checkbox"/>)		(<input type="checkbox"/>)		<input type="checkbox"/>		
Allocate income if required				<input type="checkbox"/>		
Production of financial reports				<input type="checkbox"/>	<input type="checkbox"/>	
Production of financial reports for SLT & Governors		<input type="checkbox"/>				
Review monthly reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Complete any budget movements required – virement form						
Authorise		<input type="checkbox"/>		<input type="checkbox"/>		
Action						
G. PERSONNEL/PAYROLL						
Complete payroll forms for contract changes, supply, etc.				<input type="checkbox"/>		
Authorise payroll forms – Chair of Governors to authorise Headteacher's	<input type="checkbox"/>	<input type="checkbox"/>				
Update IRIS and Bromcom for contract changes		<input type="checkbox"/>		<input type="checkbox"/>		
Check staff variances on School Accounting System				<input type="checkbox"/>		
Check staff payments on payroll reports from Edupay		<input type="checkbox"/>		<input type="checkbox"/>		
Monitor staff budgets		<input type="checkbox"/>				