



Finance Policy

Review Period: Annually

Formally adopted by the Governing Body of:	Pulham Primary School
On:	19/10/2017
Chair of Governors:	Nick Buxton
Signature:	<i>N. J. Buxton</i>
Head Teacher:	Simone Goddard
Signature:	<i>Simone Goddard</i>
Date of last review:	19/10/2017
Date of next review:	October 2018

School Finance Policy

Pulham Church of England VC Primary School

A GOVERNANCE

General

1. **A list of all governors, their membership of committees and terms of reference thereof, is attached at Appendix A.**
2. The governing body meets at least once a term.
3. Committees of the governing body meet at least once a term **except the finance committee, which meets at least twice a term.**
4. The governing body agrees, no later than by the end of term, the dates of meetings for at least the next term.

The Governors

5. The governing body approves the annual budget and the associated policies, eg: charging and remissions, bad debt, shared use and redundant equipment policy.
6. The governing body is responsible for the overall direction of the school; it determines the school's spending priorities and evaluates the effectiveness of spending decisions.

The Headteacher

7. The governors delegate responsibility for the day-to-day management of the school to the headteacher.
8. The headteacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools.
9. The headteacher ensures that sound systems of internal control are in place.
10. The headteacher compiles draft budgets.
11. The headteacher monitors the budget monthly and supplies the finance committee with monitoring information. The information for the finance committee takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by the headteacher's written commentary.

The Staff

12. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.
13. Staff are responsible for any budget whose management is delegated to them.

The Finance Committee

14. Membership is determined by the governing body and reviewed annually in the **autumn** term.

15. The finance committee is responsible for:

- agreeing draft budgets for the governing body's approval in time for submission to the LA by 1 May each year
- all financial appraisals
- forecasting numbers on roll and future budget shares
- monitoring and adjusting in-year expenditure
- ensuring accounts are properly closed and reviewing the outturn position
- evaluating the effectiveness of financial decisions
- administering voluntary funds

as set out in the terms of reference for the finance section of the **Governors' Resources Committee**.

16. Any review of staffing agreed by the personnel committee is first referred to the finance committee who assesses the budgetary implications of the recommendations and advises the governing body accordingly.

Expenditure Limits

17. The inclusion of an item in the approved budget plan gives authority to spend, save that the headteacher seeks approval from the finance committee for any individual transaction in excess of **£5000**

18. The headteacher authorises virements up to **£1000**. Above this amount finance committee approval is sought. All virements are minuted.

Orders

19. Quotations are obtained or tenders sought for purchases exceeding the limits set out in Norfolk's Scheme for Financing Schools.

Minutes

20. Minutes are taken which record the basis for any decisions made and clearly state the decisions themselves. Draft minutes are circulated to members of the committee within one week of its meeting and are agreed and signed at its next meeting. The minutes of all committees are reported to the governing body.

Register of Business Interests

21. The headteacher maintains a register of business interest for governors and for staff who influence financial decisions. **The register of Business Interests is attached at Appendix B.** (Ref:1B)

B FINANCIAL PLANNING

1. The school development plan includes a statement of its educational priorities to guide the planning process. The school development plan states the priorities in sufficient detail to provide the basis for constructing budget plans.
2. There is a clear, identifiable link between the school's annual budget and the school development plan.
3. For each of the key issues in the school development plan, costs and other inputs are identified and budgets prepared.
4. The school development plan is reviewed in the **autumn** term to ensure that educational priorities are stated for the next three years and shows how the use of resources is linked to achieving the goals.
5. The school budget is revised after the review of the development plan and resources identified within the budget to deliver the plan's priorities.
6. The school budget is maintained for the current financial year and at least one further year.
7. The budget is based on realistic estimates of all income and expenditure so that planned expenditure does not differ materially from the agreed budget.
8. The budget and cash flow forecast are profiled in accordance with likely spending patterns.
9. In the event of a budget surplus this is earmarked for a future specified use.
10. A record is maintained of all ongoing commitments with explanations of any significant year-on-year changes.
11. All new initiatives are appraised by the finance committee in relation to their costs, benefits and sustainability.
12. The main elements of the budget are fundamentally reviewed within a five year cycle. Benchmarking information helps to identify priorities.
13. The budget cycle is as follows:

Spring Term

- If necessary, the headteacher prepares a revised budget for the current year for the finance committee to consider at its meeting in the first half of the term.
- The budget revision, once approved by the finance committee, is taken to the next meeting of the governing body for governor approval.
- The approved budget revision is sent to the LA by 28 February.
- A draft budget plan for the coming financial year, and at least one further year, is prepared by the headteacher and taken to the finance committee meeting in the second half of the spring term. This will form the basis of the committee's recommendation to the governing body.
- The full governing body meeting is arranged to take place after the meeting of the finance committee. The governing body will carefully consider the budget plan and a report from the finance committee before approving the school's budget plan.
- The headteacher submits the approved budget plan to the LA by 1 May each year.

Summer Term

- The headteacher prepares a revised budget for the finance committee to consider. The revision takes account of the actual balance in hand or overspending for the previous financial year.
- The budget revision, once approved by the finance committee, is reported to the next meeting of the governing body.
- The approved budget revision is sent to the LA by the end of the summer term.

Autumn Term

- The headteacher prepares a revised budget for the finance committee to consider. The revision takes account of any changes to the school development plan, staffing adjustments and changes to the number of pupils on roll.
- The budget revision, once approved by the finance committee, is reported to the next meeting of the governing body.
- The approved budget revision is sent to the LA by the end of the autumn term.

C BUDGET MONITORING

1. The headteacher produces monthly monitoring reports, which include committed expenditure.
2. The finance committee receives the monitoring report at each meeting together with the headteacher's written report thereon. The report takes the form of Norfolk's budget proforma.
3. The headteacher identifies and recommends to the finance committee appropriate remedial action for budget variances.
4. The headteacher recommends to the finance committee how to vire any in-year underspends in excess of **£1000** (The headteacher is authorised to vire amounts up to **£1000**)
5. The headteacher monitors expenditure on initiatives in the school development plan.
6. Holders of devolved departmental budgets are supplied with monthly monitoring reports. The headteacher monitors devolved budgets and agrees remedial action plans where necessary.

D PURCHASING

1. All orders comply with the LA's Standing Orders for Contracts as published in Norfolk's Scheme for Financing Schools.
2. The school demonstrates value for money through competitive tendering when appropriate or by using ESPO or other approved purchasing arrangements.
3. Prior approval of the governors is obtained for any expenditure in excess of **£5000**. Orders are not artificially split to evade this limit.
4. The school will not enter into any "finance lease" and will ensure that any lease entered into is an "operating lease".
5. Three written quotations are obtained for any order whose value is estimated between £5,000 and £20,000.
6. If a quotation other than the lowest is accepted it is reported to governors and the reasons minuted.
7. Contract specifications will contain the following:
 - contract duration
 - definitions
 - contract objectives
 - services to be provided
 - service quantity
 - service quality standards
 - contract value and payment arrangements
 - information and monitoring requirements
 - procedure for disputes
 - review and evaluation requirements
8. The official pre-numbered orders are used for all services except utilities, rent, rates, petty cash and any payments due under a loan/lease agreement. Any urgent verbal order is confirmed by a written order.
9. Individuals will not use official orders to obtain goods or services for themselves.
10. All orders are signed by an authorised signatory and the finance office maintains an up-to-date list of signatories. **This is attached at Appendix C.**
11. The signatory will be satisfied that the goods or services are appropriate and necessary, that competitive tenders have been obtained where necessary and that there is sufficient budgetary provision.
12. Each order placed is entered in the school's financial system as a commitment.
13. The school checks goods received against the delivery note and the delivery note is checked against the invoice. The invoice is also checked against the order. Evidence of this is provided by the use of rubber stamps approved by Norfolk Audit Services. The other checks indicated on the stamps are also carried out. These checks are not done by the person who signed the order.
14. Payment is made within the agreed time limits after certification by an approved signatory.
15. **Where possible** an invoice is not authorised for payment by the person who signed the order nor by the person who checked receipt of goods/services. Payment is only made against the original supplier's invoice and not on a statement.

E FINANCIAL CONTROLS

1. A written description of all the school's financial systems and procedures is maintained. These are kept up to date and all appropriate staff trained in their use.
2. The headteacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. These arrangements are:
 - Purchase of Standard Finance Support Package.**
 - School Business Manager fully trained and involved in budget management.**
 - Administrative support staff trained in basics tasks.**
 - Members of Finance Committee involved in budget monitoring and reviewing processes.**
 - Chair of Governors included on signatories list.**
 - Links have been established with cluster school finance staff.**
3. **Where possible** the headteacher has due regard to separation of duties in organising financial duties. At least two people are involved in the completion of tasks and the work of one acts as a check on the work of the other.
4. The school maintains proper accounting records. All transactions can be traced from accounting records to prime vouchers and all prime vouchers are traceable in the accounting records. The use of correcting fluid is not allowed. Any alterations to original documents are clearly made in ink and initialled to identify the person making the alteration.
5. **Documents relating to financial transactions are retained in line with the LA's recommendations, as outlined in Appendix D. (Ref: 4A)**
6. All records are securely stored and access allowed only to authorised staff, ie: **Headteacher, School Business Manager, Admin. Support Staff, Chair of Governors, Finance Committee Members**
7. Where there is a requirement to account separately for earmarked funding the headteacher ensures this is done and that money is spent on its intended purpose.

F INCOME

1. The **finance committee** approves the school's charging and remissions policy and reviews it annually. The **charging and remissions policy is attached at Appendix E.** (Ref:9A)
2. Proper records of all income due are kept. Lettings are approved by the headteacher in accordance with the governors' policy and recorded in the lettings register. **The Shared Use Policy is attached at Appendix F.** (Ref: 9C)
3. The responsibility of identifying and recording sums due is separated from the responsibility for collecting and banking income.
4. Official pre-numbered receipts are given for all cash collected except where a collection record card is issued to a pupil for instalment payment for a school trip. Other formal documentation is kept for other income. Receipts are kept securely and in order.
5. Pending banking, cash and cheques are locked away.
6. Income is banked promptly and in full. Paying-in slips show the analysis between cash and cheques and cheques are individually listed. Income is not used for making any payment or for cashing personal cheques.
7. Income recorded in the accounts is reconciled monthly with the bank statement.
8. Where invoices are required, they are issued within 30 days.
9. The school sends a first reminder for any unpaid invoice after 3 weeks, a second reminder after 6 weeks and a final reminder after 9 weeks. Legal action is considered if a further 14 days lapse. Debts are written off only in accordance with the school's **Bad Debt Policy (see Appendix G).** (Ref: 9B)
10. Money is collected regularly from vending machines and payphones. Two people collect and count the money.
11. Any cash transfers between staff are recorded and signed for.

G BANKING

For official funds, the school banks with **Barclays**. The bank account name is **NCC Pulham C of E Primary School-impres t a/c** and the bank account number is **90776920**.

1. Bank reconciliations are completed monthly and any discrepancies resolved.
2. The reconciliation statement is signed by the person undertaking the reconciliation and reviewed and countersigned by someone who understands the reconciliation process.
3. **Where possible** the person completing the reconciliation is not responsible for processing receipts and payments.
4. Staff never use their private bank accounts for any receipt or payment due to or from the school budget.
5. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.
6. The school is not allowed to enter any loan agreement except with the LA. (This does not apply to loans pre-existing at 1 April, 1999).
7. Where the value of any cheque payment is over £500, it must be signed by two authorised signatures. Where the value of any cheque payment is less than £500, one authorised signature is acceptable, unless this relates to a staff reimbursement, in which case two authorised signatures are always required. Supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed, i.e. not electronic or from rubber stamps.
8. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.

Where schools use online payments through their bank:

9. The Headteacher must ensure that the **School Business Manager** is assigned the access rights within the banking online system that is appropriate (considering separation of duties) and ensure that these are kept up to date i.e. staff leavers.
10. Online user ids/cards/Pin numbers are specific to named staff and must not be shared with others.
11. The school must adhere to the policies laid down by our banker in respect of online payments and ensure that the data protection act is not breached in regards to holding suppliers bank information.
12. Supporting vouchers are made available to the authoriser to safeguard against inappropriate expenditure.

H PAYROLL

1. Personnel procedures, including appointments, promotions and terminations are supervised by the personnel committee.
2. The headteacher ensures that the duties of authorising any variations to the payroll are separated from the processing of claims.
3. The headteacher ensures that at least two people are involved in completing, checking and authorising any variations to payroll, whether temporary or permanent, and the payment of expenses.
4. Names and specimen signatures of authorised signatories have been sent to the payroll provider who will be promptly notified of any changes.
5. Only authorised staff are allowed access to personnel records, ie: **Headteacher, School Business Manager, Admin. Support Staff**
6. Arrangements have been made for staff to access their own records. **These will be provided by one of the above upon request of the individual.**
7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
8. The headteacher maintains an up-to-date list of teachers and other staff employed at the school. This is held **electronically on the school management information system** and is amended, as necessary, on a monthly basis.
9. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

I PETTY CASH – Not Applicable

J TAX

1. The headteacher ensures that all relevant staff are aware of relevant provisions concerning VAT, tax and the Construction Industry Scheme (CIS) as the LA will pass back to the school any penalties imposed on it arising from an error by the school.
2. Proper VAT invoices are obtained for all transactions involving VAT.
3. The LA's VAT manual for schools gives details of accounting for VAT and is adhered to by the school.
4. All payments falling within CIS are made in accordance with the LA's agreed procedure.

K VOLUNTARY FUNDS – Not Applicable

L ASSETS

1. The headteacher ensures that stocks are maintained at reasonable levels and are checked physically at least once a year.
2. An up-to-date inventory is be maintained of all items of equipment. Those that are portable, valuable and desirable are identified as school property with security marking.
3. The inventory is checked at least once a year, in the **summer** Term. The inventory is signed as evidence of the check having been undertaken. All discrepancies are investigated and any resulting in a loss of £100 or more will be reported to the governors. Any loss exceeding £500 will be referred to the Head of Children's Services (Finance & ICT).
4. Whenever school property is taken off site, e.g. musical instruments/computers, they are signed for and the register noted accordingly. The register is held **in the school office**.
5. The governors have approved a policy in relation to redundant equipment (**see Appendix H**). (Ref: 6A)
6. The safe is kept locked and the keys removed and held elsewhere.
7. The school's asset management plan is supervised by the **Governors' Resources Committee**.

M INSURANCE

1. The school reviews all risks annually to ensure that the cover available and the sums insured are adequate. Advice is available from NCC's Risk and Insurance Manager.
2. The governors consider whether to insure against any uncovered risks.
3. The school will notify the LA/its insurers of any new risks or any other alterations affecting existing insurance.
4. The school will not give any indemnity to a third party.
5. The school will immediately advise the LA/its insurers of any accident, loss or other incident which may give rise to an insurance claim.
6. Insurance will cover the use of school property when off the premises, e.g. musical instruments/computers.

N DATA SECURITY

1. Computer systems used for school management are protected by password security. Passwords are changed **termly** and more frequently in the event of staff changes.
2. All data is backed up daily using **online back-up and a local secure back-up hard drive. The back-up hard drives are changed weekly and the spare drive removed from site and stored by the School Business Manager.**
3. The Headteacher has established a contingency plan for recovery from an emergency, i.e. **The Business Continuity Plan**
4. The school must ensure all computers are installed with appropriate and up to date virus software.
5. The governors ensure that the Data Protection Commissioner is notified in accordance with the Data Protection Act 1998, and that the school's use of any electronic or relevant manual systems to record or process personal information, and any disclosure of that information, complies with the legislation.

Finance Policy – Appendices

- A. List of Governors, their membership of committees and terms of reference for Resources Committee.
- B. Register of business interests for governors or for staff who influence financial decisions.
- C. List of signatories
- D. Retention of financial records.
- E. Charging, Remissions and Refunds Policy
- F. Shared Use Policy
- G. School's Bad Debt Policy
- H. Redundant Equipment Policy

Appendix A

Governor

Mr Nick Buxton (Chair)
 Mrs Donna Eaton (Vice Chair)
 Mrs Simone Goddard
 Mr Dan Cornish
 Mrs Clare Crane
 Mrs Mandy Reeve
 Mrs Karen Rix
 Ms Sarah Veness
 Mrs Ann Ford
 Vacancy
 Vacancy
 3 x Vacancy
 2 x Vacancy

Governor Status

Co-Opted
 Foundation (Parochial Church Council)
 Headteacher
 Foundation (Diocesan Board of Education)
 Co-Opted
 Staff
 Co-Opted
 Parent
 Associate
 Foundation
 Local Authority
 Co-Opted
 Parents

 Clerk

Christopher Perry-Yates

Members of Governing Body Committees

Governor	Status	Teaching & Learning	Resources	Personnel	Special Responsibilities
Nick Buxton	Co-Opted	Yes	Yes	Yes	Chair of Governors Pupil Premium Finance
Donna Eaton	Foundation PCC		Chair		Vice Chair Pupil Premium Finance Health & Safety SEND Safeguarding
Simone Goddard	Headteacher	Yes	Yes	Yes	Headteacher
Dan Cornish	Foundation DBE			Yes	
Clare Crane	Co-Opted	Chair			Pupil Premium T&L
Ann Ford	Associate			Chair	
Mandy Reeve	Staff	Yes			
Karen Rix	Co-Opted		Yes		School Business Manager
Sarah Veness	Parent				Community Links
Chris Perry-Yates	Clerk		Minutes		

Cluster

Parent Support Advisors:

Miss Gemma Leggett, Mr Chris Bishop

Updated 19/10/17

Appendix A

Resources Committee Terms of Reference

- A minimum of 3 full governors must attend each meeting in order to be Quorate
- A meeting is held at least twice a term

Finance

- In consultation with the Headteacher, to recommend the first formal budget plan of the financial year for the approval of the full governing body
- To establish and maintain a 3-year financial plan
- To consider a budget position statement, including virement decisions, at least termly and to report significant anomalies from the anticipated position to the Governing Body
- To ensure that the school operates within the Financial Regulations of the County Council and meets the requirements of the Schools Financial Value Standard in Schools (SFVS)
- To ensure that the School Improvement and Development Plan is properly budgeted for, and to monitor and evaluate spending decisions for impact on educational outcomes
- To review policies and practices deemed appropriate for this committee: Finance Policy, which includes: Charging and Remission, Shared Use, Bad Debt and Redundant Equipment Policies
- To make decisions in respect of bought in Service Agreements
- To make decisions on expenditure following recommendations from other committees
- To ensure, as far as it is practical, that Health and Safety issues are appropriately prioritised
- To receive and respond to reports from Auditors
- To consider staff salary increases recommended by the Headteacher and Pay/Personnel Committee.
- To report to the full governing body at each of its meetings
- To ensure that committee members undertake appropriate training
- To complete the 'Keeping Your Balance' self-evaluation of financial controls
- To complete the Statement of Internal Control (SIC) and ratify at the full governing body meeting

Premises

- To provide support and guidance for the Headteacher and the Governing Body relating to the school premise and grounds, security, health and safety and environmental matters
- To monitor the implementation of the Health and Safety Policy and the mandatory risk assessments
- To termly inspect the premise and grounds and establish priorities for maintenance and development for the approval of the Governing Body
- To oversee arrangements for repairs and maintenance and the preparation and implementation of contracts
- To make recommendations on premises-related expenditure
- In consultation with the Headteacher to oversee premises-related funding bids
- To oversee arrangements, including Health and Safety, for the use of school premises by outside users, subject to governing body policy
- To establish and keep under review a Building Development Plan
- To establish and keep under review an Accessibility plan

Disqualification –

Any relevant person employed to work at the school other than as the Headteacher, when the subject for consideration is the pay or performance review of any person employed to work at the school.

Appendix B Register of Business Interests

Name	Governor Category and Term of Office	Committee Membership	Roles	Declaration of Interest	Attendance Record
<p>Nick Buxton I am a chartered accountant and registered auditor. I advise clients across the commercial, not for profit and public sectors on a wide range of issues including strategy, governance and their control environments. I have lived in Pulham Market since 2011 and have two children at the school.</p>	<p>Co-opted Governor Appointed by Governing Body 08/12/15 – 07/12/19</p>	<p>All Committees</p>	<ul style="list-style-type: none"> • Chair of Governors 	<p>None</p>	<p>FGB 5/5 Com 6/6</p>
<p>Donna Eaton I live in Pulham Market and have three children, two currently attend Pulham School and one attends Archbishop Sancroft High School. I am an accountant and work locally part time. I regularly attend St Marys Magdalen Church and local family services.</p>	<p>Foundation Governor Appointed by Parochial Church Council 05/11/14 – 04/11/18</p>	<p>Resources</p>	<ul style="list-style-type: none"> • Vice Chair • Chair of Resources • Health and Safety Governor • Safeguarding Governor • SEND Governor 	<p>None</p>	<p>FGB 3/5 Com 6/6</p>
<p>Simone Goddard I have been Head Teacher at Pulham Primary for 3 years and before that was the Deputy Head Teacher. I have been in education for 13 years. Before qualifying as a teacher I worked at Norwich Theatre Royal as the Education Manager, running and organising education projects including the Norfolk Schools Project, introducing children to dance and opera. I have been married for 30 years and have two sons. I became a teacher and then a Head Teacher as I believe passionately in the right of every child to have an exciting, inspiring and quality educational experience.</p>	<p>Headteacher Appointed by Governing Body On-going with post</p>	<p>All Committees</p>	<ul style="list-style-type: none"> • Headteacher 	<p>Pulham Primary School staff</p>	<p>Attends all meetings</p>
<p>Dan Cornish I studied business management in printing at the LCP over 35 years ago. I've been involved in business ever since, in printing, farming and landscape gardening. I've also been Church Warden both here at Pulham Market and Mundham, where we used to live, for over 25 years. I've been married</p>	<p>Foundation Governor Appointed by Diocesan Board of Education</p>	<p>Personnel</p>		<p>Director - Country Garden Services Ltd. Occasional services to the school</p>	<p>FGB 3/5 Com 4/4</p>

to Sue, a chartered accountant, for well over 30 years and we have 2 boys, 18 and 21. We all love living in Pulham.	23/09/14 – 22/09/18				
Clare Crane I have a background in travel and tourism, with experience in operational processes, sales & marketing and staff training. I am also Clerk and Responsible Financial Officer to Pulham Market and Tacolneston Parish Councils and as well as the Administrator for the Pulhams Pre-School. I am also a level 1 gymnastics coach.	Co-opted Governor Appointed by parent election 21/09/16 – 20/09/20	Teaching and Learning	<ul style="list-style-type: none"> • Chair of Teaching and Learning Committee • Pupil Premium Governor 	None	FGB 4/5 Com 3/3
Mandy Reeve I have been teaching for 15 years and have served as a staff governor during this time. I have also served as a parent governor at my children's school. I am class teacher for Foxes and Subject Leader for RE which includes Collective Worship and the Spiritual, Moral, Social and Cultural development of the school. I have three grown up sons and enjoy gardening, arts and crafts and walking with my dog. I represent the staff on the governing body.	Staff Governor Appointed by Staff Election 03/02/16 – 03/02/20	Teaching and Learning		Pulham Primary School staff	FGB 1/5 Com 3/3
Karen Rix I have worked at Pulham School since 2008. As School Business Manager I manage the premises and finances as well as administrative functions ensuring the smooth day to day operation of the school. I have worked in schools since 2003 and have previously served 4 years as a parent governor at my children's school.	Co-Opted Governor Appointed by Governing Body 17/10/16 – 16/10/20	Resources	<ul style="list-style-type: none"> • School Business Manager 	Pulham Primary School staff	FGB 5/5 Com 6/6
Sarah Veness I am a trained journalist and also run a local publishing company which produces a range of publications including an arts magazine, theatre programmes and council publications. I have lived in Pulham on and off for 14 years and have two children currently at the school.	Parent Governor Appointed by Parent Election 09/05/17 – 09/05/21		<ul style="list-style-type: none"> • Community Link Governor 	None	FGB 1/2

Governors who have stepped down in the last 12 months

Governor	Governor Category and Term of Office	Sub Committee	Roles	Declaration of Interest
Vicki Collings	Parent Governor Appointed by parent election 07/10/13 – 06/10/17	Teaching and Learning	Safeguarding	None
Luci Waters	Co-opted Governor Appointed by Governing Body 03/12/14 – 02/12/18	All Committees	Chair Safeguarding Governor	Husband is Director of R & M Civil Engineering Ltd. Occasional services to school
Ann Ford	Local Authority Governor Appointed by Norfolk County Council 30/09/13 – 29/09/17	Personnel	Chair of Personnel	- Chair of Pulham Market Parish Council - Trustee of Tenec Trust - Holding Trustee of Pulham Market Memorial Hall

Appendix C

List of Signatories and Responsibilities

Name	Position	Up to
Simone Goddard	Head	£5000
Fiona Gordon	Teacher	£2000
Vicki Read	Teacher	£2000
Nick Buxton	Chair of Governors	£5000

Reviewed Autumn 2017

Appendix D

Retention of Financial Records

ESTABLISHMENTS/DEPARTMENTS

(Where appropriate records detailed apply to both Official & Unofficial Funds)

Record Type	Detail of Record	Minimum Retention Period (years)
Paid Invoices	Paid by on-line direct input (schools' local bank accounts)	6 + 1
Cash Books	Full Books	3 + 1
Imprest Claims	Establishment/departmental copies	2 + 1
Copy of orders/internal requisitions		2 + 1
Delivery notes		2 + 1
Postage records		2 + 1
Cheque stubs	Cancelled & Spoiled Cheques	3 + 1
Daily Transaction Sheets	File Copies	2 + 1
Bank Statements		3 + 1
Petty Cash Records		3 + 1
Educational Visits	Account/supporting documentation, final statements	3 + 1
Contracts	Quotations, tenders	6 + 1
Systems control & data vet reports	For own systems	2 + 1
Records of Controlled Stationery		6 + 1
Payroll Master Records	Paid by on-line direct input	12 + 1
Personnel Records	As held by establishments and/or departments	Retain for one year after the end of the employment
Receipt Books	From date of last receipt in book	6 + 1
Bank paying-in books and slips		6 + 1
Copy debtor accounts		6 + 1
Till rolls		6 months
Cash register control readings		2 + 1
Income collection registers	e.g. meals	2 + 1
Letting registers	Including copy receipts	6 + 1
ESPO Order Books		6 + 1

Trivia Order Books		6 + 1
Inventories	Full books	2 + 1
Stock Records	Ledgers, bin cards, stock tables	2 + 1
Accounting code lists		Current year + 1
Budgetary Control Reports		2 + 1
Commitment records		2 + 1
Dinner Registers		Current year + 2
Accepted tender documents	From end of contract or extension	6 + 1 or 13 + 1 if sealed deed
Contract variations	Changes during the contract term	6 + 1 or 13 + 1 if sealed deed
Record of receipt and opening of tenders	From end of contract or extension	6 + 1
Record of terms and prices offered by all bidders	From end of contract or extension	6 + 1
Signed contracts plus key records e.g. surveys, site plans, bills of quantities	From end of contract or extension	6 + 1
Unsuccessful tenders	From end of contract or extension	2 + 1 NB: Unsuccessful tenders are the property of the tenderer. If he requires return of paperwork it may be necessary to do so. The challenge period for unsuccessful tenders is only three months long - however documents should be retained for 2 + 1)
Unofficial Funds/ Voluntary Funds	Audited accounts/statements, cashbook, and supporting documentation.	3 + 1

In accordance with NCC Finance Procedure Manual

Appendix E

Charging, Remissions and Refunds policy

Charges for School Activities

Legislation allows schools to charge for certain activities which take place both inside and outside school hours.

Pulham Primary School has adopted the Norfolk County Council Charging Policy. The Policy is made available to parents/carers as an attachment to our brochure. Copies can be obtained from the School Office.

In line with this policy these are the activities and materials for which you will be charged:

Music tuition - Vocal or Instrumental tuition, which is not part of the syllabus for an approved public examination, part of the National Curriculum or provided under the first access to the key stage 2 Instrumental and Vocal Tuition Programme. Charges may be made for tuition provided individually or to groups of any size, provided the tuition is provided at the request of the pupil's parent. No charge may be made in respect of a pupil who is looked after by the local authority.

Ingredients and materials - ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.

Travel - Schools **cannot** charge for:

- Transporting registered pupils to or from school premises, where the local education authority has a statutory obligation to provide transport.
- Transporting registered pupils to other premises where arrangements have been made for pupils to be educated.
- Transport enabling a pupil to meet an examination requirement where prepared for that examination at the school.

Board and Lodging - board and lodging will be charged in all cases where a school activity involves pupils in nights away from home. The charge must not exceed the actual cost.

Activities outside school hours - A charge can be made for all non-residential activities which take place wholly or more than 50% outside school hours, where the child's participation has been agreed in advance by the parents. The charge can include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.

Residential trips - a residential trip is deemed to take place outside school hours if the number of 'missed' school sessions is less than 50% of the number of half days taken up by the trip. For example:

Pupils are away from noon on Wednesday to 9pm on Sunday. This counts as 9 half days including 5 school sessions, so the visit is deemed to have taken place during school hours.

Schools **cannot** charge for:

- Education provided on any visit that takes place during school hours.
- Education provided on any visit that takes place outside school hours if it is part of the national curriculum, part of a syllabus for a public examination the pupil is being prepared for at the school or part of religious education.
- Supply teachers to cover for those teachers who are absent from school accompanying pupils on a residential visit.

Schools can ask parents for voluntary contributions towards the cost of:

- Any activity taking place during school hours

- School Equipment
- General School Funds

Children of parents unwilling or unable to contribute may not be discriminated against. If insufficient voluntary contributions are received, with no alternative method to make up the shortfall, the activity should be cancelled. It is advisable to make parents aware from the outset of the possible cancellation of an activity if insufficient voluntary contributions are received.

Public Examinations - charges are made for the entry of a pupil for a prescribed examination for which he/she has not been prepared by the school, or where the pupil entered for examinations in the same subject with two examination boards.

Remission of charges

Only parents who are in receipt of Universal Credit (when fully rolled out), Income Support, Working Families' Credit, Disabled Person's Tax Credit or Income Based Job Seekers Allowance are eligible for remission of charges. Remission of charges only applies to board and lodgings charges, which are levied directly by the LA or the school and where they relate to activities, deemed to take place wholly or partly in school hours.

Remission will not apply to such charges when they relate to activities wholly outside school hours, except if the activity is prescribed in a syllabus for a public examination, if it is prescribed by the National Curriculum or fulfils duties relating to Religious Education.

Parents who have difficulty meeting any charges should discuss the matter in confidence with the Headteacher.

Useful Links:

Learning Outside the Classroom guidance:

<http://www.lotc.org.uk/wp-content/uploads/2012/05/GCharging-Policy-Updated-PDF-1APR09.pdf>

Latest DfE guidelines:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/365929/charging_for_school_activities_-_October_2014.pdf

Refunds Policy

The full contribution to an activity will be refunded if a child is absent due to illness.

If a trip has to be cancelled parental contributions will be refunded.

The governors will retain (excess) income below £5.00 per incidence, anything above this figure, parents will be offered the opportunity to claim a refund. Refunds of visits need to be at the discretion of the Headteacher and Governing Board. Any committed commercial cost will not be refunded, e.g. travel, accommodation costs etc.

This policy will be reviewed at least annually.

Appendix F

Pulham C of E VC Primary Schools Shared Use of Facilities/Letting Policy

The Governing Body of Pulham Primary School, in line with the LA, is fully committed to the principle of the shared use of the school. The commitment is founded on a **two-fold aim**:

- To draw the school into closer partnership with the local community.
- To optimise the use of school facilities.

The school will clearly be regarded as the principal and major user of the premises and shared use will not be possible during school sessions.

The Governors will take account of the needs of Adult Education and Youth and Community Services in determining the use of the premise. LA users will normally have priority on weekdays. The use of the premises on Sundays will be determined by the Foundation Governors.

The Procedures:

- For the purposes of shared use, the premises may normally be considered to be available outside of the school day, which is deemed to be 8am-6pm, and through school holidays.
- The Headteacher and School Business Manager will be responsible for the management and administration of the school's shared use policy.
- The school agrees the arrangements to be made with regular users of the premises to determine a programme for each academic year.
- The school seeks written assurance from groups that they have the appropriate policies and DBS checks in place to safeguard children.
- The school agrees the arrangements for making casual bookings.
- The school agrees the method of informing hirers about the conditions of use.
- The school advises hirers of the arrangements for keys. In order to validate the school's buildings insurance section 5 of the Shared Use of School Premises guidance (see link below) must be met if any group leader is to be a key holder.
- The school will advise hirers of the security arrangements which must be followed.
- The school will advise hirers of the arrangements if the school has to be temporarily closed.
- The school will advise hirers of how the school fulfils its health and safety responsibilities.

Reference: Documents and guidance on 'Shared and Subsidised Use of School Premises' can be found at the following address:

<http://www.schools.norfolk.gov.uk/School-management/Site-management/Shared-use-of-school-premises/index.htm>

Reviewed Autumn 2017

Appendix G

Pulham CE (VC) Primary School BAD DEBT POLICY

Pulham Primary School has adopted the Norfolk County Council Bad Debt Policy.

1. Wherever possible, income due will be collected before or at the time the relevant sale or service is provided. Where this is not possible, an invoice will be raised for immediate payment.
2. All debts will be recorded and non-payment will be followed up by issuing reminders as outlined below. Where a service is being provided, this will cease immediately and the debtor will be informed of this in writing. The service will not be reinstated until the debt is cleared and payment of future services is made in advance.
 - 3 weeks from date of invoice - 1st reminder
 - 6 weeks from date of invoice - 2nd reminder
 - 9 weeks from date of invoice - final reminder

The final reminder will be sent by recorded delivery and threatens legal action if the account is not settled within 14 days.

3. After 14 days, where a debt is still outstanding, legal action will be considered and the debtor will be informed of this in writing. The debt may be referred to the County Legal Services, where appropriate.
4. Legal action will not be taken for debts under £50.
5. If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:
 - those up to the value of £100 to be approved by the Headteacher and reported to the next meeting of the governing body
 - those exceeding £100 and up to the value of £500 to be referred to the governing body for approval, either directly or after consideration by the finance committee
 - those exceeding £500 to be referred to the Head of Children's Services (Finance & ICT) (as per the Norfolk Scheme for Financing Schools)
6. The VAT element of any debt must not be written off as this contravenes HM Customs and Excise statutory requirements.

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Appendix H

Pulham C of E VC Primary School Redundant Equipment Policy

1. The governing body has the authority to declare equipment, furniture or any other assets or stores surplus to requirements and to arrange for their sale or write off, provided the items concerned were purchased in full or in part from its delegated budget. Land and building are always excluded from this authority.
2. Where the estimated disposal value of surplus or redundant assets (equipment) or stores is less than £100 and sale is to be by public auction or competitive tendering, authority for disposal can be given by the Headteacher.
3. The prior approval of the governing body will be required where:
 - The estimated disposal value is between £100 and £500
 - The sale is not to be by public auction or competitive tendering.
4. Where the estimated disposal value is above £500, these must be referred to the Head of Children's Services (Finance & ICT), (as per the Norfolk Scheme for Financing Schools).
5. A list of equipment disposed of will be presented to the governing body at its' next meeting. This list will show, so far as may be known, the item, department, date of manufacture or purchase, values when new and when made redundant (estimated where necessary) and disposal value.
6. The schools' inventory will be amended to show disposals and such entries will be endorsed by the Headteacher.
7. The net income (i.e. excluding VAT) from the sale of surplus or redundant assets or stores purchased from the school budget will be credited back to the school budget.