Swanton Morley VC Primary School

"Love your neighbour as yourself."

Policy Reviewed	*July 2025*
Signed	*R Robinson*

School Finance Policy

A GOVERNANCE

General

1. A list of all governors and the terms of reference of the Governing Body, is held in the school office.
2. The governing body meets at least once a term.
3. The governing body agrees, no later than by the end of term, the dates of meetings for at least the next term.

The Governors

4. The governing body approves the annual budget and the associated policies, eg charging policy, bad debt and redundant equipment policy.
5. 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

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

The Staff

11. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.
12. Staff are responsible for any budget whose management is delegated to them.
13. The governing body is responsible for:
    - agreeing draft budgets for to the LA 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 governing body.

14. Any review of staffing agreed by the governing body is first checked against the budgetary implications of the recommendations.

Expenditure Limits

15. The inclusion of an item in the approved budget plan gives authority to spend, save that the headteacher seeks approval from the Governing Body for any individual transaction in excess of £2000.
16. The headteacher authorises payments up to £2000. Above this amount approval from the Governing Body is sought, excluding annual subscriptions (that are agreed annually during budget setting meetings that are attended by at least one Governor) and utility bills.

Orders

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

Minutes

18. 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 governing body within one week of its meeting and are agreed and signed at its next meeting.

Register of Business Interests

19. The headteacher maintains a register of business interest for governors and for staff who influence financial decisions.

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 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 governing body 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 governing body to consider and approve at its meeting.
    - The approved budget revision is sent to the LA.

- A draft budget plan for the coming financial year, and at least one further year, is prepared by the headteacher and taken to the next governors meeting.
- The governing body will carefully consider the budget plan before approving the school's budget plan.
- The headteacher submits the approved budget plan to the LA each year.

Summer Term

- The headteacher prepares a revised budget for the governing body to consider. The revision takes account of the actual balance in hand or overspending for the previous financial year.
- This is presented at the next governors meeting for governor approval.
- 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 governing body 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.
- This is presented at the next governors meeting for governor approval.
- 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 governing body 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 governing body appropriate remedial action for budget variances.
4. The headteacher recommends to the governing body how to vire any in-year underspends in excess of £2000 (The headteacher is authorised to vire amounts up to £2000).
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.
7. The headteacher produces monthly cash flow forecasts to ensure the school does not go overdrawn.

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 £2000. 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 £2,000 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.
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. 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.
16. The school purchasing card can be used for orders up to £1000 and can only be authorised by both the Assistant Headteacher and the Headteacher.

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

   To call upon the finance staff from schools within the partnership.

3. 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 for 7 years.
6. All records are securely stored and access allowed only to authorised staff, ie

   Headteacher, Assistant Headteacher and Secretary.

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 full governing body approves the school's charging policy and reviews it annually. The charging policy is attached at Appendix A

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 lettings policy is attached at Appendix B.
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, attached at Appendix C. Where a service is provided to parents/carers (e.g. Wrap-Around Care, lunches) and the level of debt reaches £60 the service will cease until the amount owed is cleared or a payment plan has been agreed with the Headteacher (see Appendix C).
10. Payments for school lunches (from parents and staff) is done electronically through the Pupil Asset system who use Stripe to pay the school one week at a time in arrears.
11. School trips are expected to be paid for by parents/carers wherever possible and therefore the cost of trips should be covered. For full information please see the bad debt

G BANKING

For official funds, the school banks with Barclays.

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. 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. Each cheque is signed by two authorised signatories and supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not pre-signed. Only manuscript signatures are allowed.
8. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.
9. Each BACS (Bank Automated Credit System) payment batch is signed by an authorised signatory and supporting vouchers are made available to the signatory to safeguard against inappropriate expenditure. The BACS Creator and BACS Authoriser must not be the same person. Each BACS payment will generate a remittance document, which will be sent to the supplier, either by post or by email, to notify them of their payment having been sent.

H PAYROLL

1. Personnel procedures, including appointments, promotions and terminations are supervised by the governing body.

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, Assistant Headteacher and Secretary

6. Arrangements have been made for staff to access their own records. These are to ask the Headteacher direct. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.
7. The finance officer maintains an up-to-date list of teachers and other staff employed at the school. This is held electronically in the office and is amended, as necessary.
8. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

I PETTY CASH

The school does not hold petty cash

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 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 to 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. 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 by the Headteacher
5. The governors have approved a policy in relation to redundant equipment (see Appendix D).
6. The safe is kept locked and the keys removed and held elsewhere.
7. The school's asset management plan is supervised by the governing body.
8. No assets may be borrowed from the school unless in an exceptional circumstance (as decided by the Headteacher)

L 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.

M DATA SECURITY

1. Computer systems used for school management are protected by password security. Passwords are changed regularly and more frequently in the event of staff changes.
2. All data is backed up daily and the back-ups stored in a secure fireproof location, preferably off site.
3. The Headteacher has established a contingency plan for recovery from an emergency, i.e. using external hard drive. Only authorised software is installed on any school computer to safeguard against computer viruses.
4. The governors ensure that the General Data Protection Regulation (GDPR) guidelines are followed 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.

Appendix A

Charging Policy

Charges for School Activities

Legislation allows schools to charge for certain activities, which take place both inside and outside, school hours. Norfolk County Council has adopted a policy, which it recommends to governors, but it is for governors of schools to decide whether or not to follow the policy. The School's charging policy must be described in its brochure, which can be obtained from the school.
If your son or daughter's school governors follow the County Council's charging policy, these are the activities and materials for which you will be charged:

- Music tuition: individual tuition in playing a musical instrument, which is neither part of the syllabus for an approved public examination, nor part of the National Curriculum. Schools may charge for instrumental tuition given to groups of no more than four pupils.
- Ingredients and materials: ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.
- Travel: the cost of travel when a pupil makes use of transport not provided by the authority or school, to travel direct from home to an activity approved of, but not provided by, the authority or school.
- Board and lodging: board and lodging will be charged in all cases where a school activity involves pupils in nights away from home.

Activities outside school hours

A charge will 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 will include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.

Residential trips outside school hours - a residential trip is deemed to take place outside school hours if the number of 'missed' school sessions is less than half of the number of half days taken up by the trip. Charges will be made as described above.
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 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 LEA 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.

Appendix B

Shared Use of School Premises

Lettings Policy and Procedures

Introduction

Norfolk's policy for the shared use of school premises with the community was agreed in 1988; since then details of the policy have been worked out and procedures have been adapted to take into account the requirements of the local management of schools (LMS)

Other than in the policy statement (section 1), the word "school" is used to apply to all establishments covered by the arrangements.

The Norfolk Schools Subsidised Lettings Policy is no longer relevant as the scheme ceased on 1 April 2015. The Appendices can still be used for applications to hire school premises if required.

Contents

1. Norfolk's policy on hiring of school premises - scheme of shared use

2. Charging for shared use of school premises

3. Use of school premises by outside bodies during school hours

4. Application for hire of school premises & conditions of hire

5. Risk & Insurance

6. Conditions of hire of Children's Services maintained school premises

7. VAT and Lettings

Annexes

i. Application for Hire of School premises ii. Conditions of Hire

1. Norfolk Policy on Hiring of School Premises – Scheme of Shared Use

1.1 Children's Services is wholly committed to the principle of the shared use of school, college and other educational premises to optimise the use of educational facilities.

1.2 Children's Services recognises that Governors and Headteachers, will develop individual guidelines to anticipate and determine the practicalities of achieving the shared use of facilities but sets out the following as a framework for the development of a policy within which all schools must work: -

(i) Schools, Adult Education, Integrated Youth Services, and Children's Services are complimentary elements of Norfolk County Council provision. Whilst schools will clearly be regarded as the principle and major users of their own premises, the needs of Adult Education, Integrated Youth Services, and Children's Services must also be taken in to account when determining shared use.

(ii) In the terms of the School Standards and Framework Act 1998, this policy framework applies to maintained schools only. However, Children's Services wishes to recommend these principles also to governors of voluntary schools.

(iii) Shared use of premises may only be undertaken when facilities are not directly required by students.

(iv) Schools should share with hirers the identification of the people responsible for the management and administration of the school's shared policy.

(v) Schools should agree the arrangements to be made with regular users of the premises to determine a programme for each academic year.

(vi) Schools should seek written assurance from groups that they have the appropriate policies and DBS checks in place to safeguard children.

(vii) Schools should agree the arrangements for making casual bookings.

(viii) Schools should agree the method of informing hirers about the conditions of use.

(ix) Schools should advise hirers of the arrangement for keys, if you wish any group leaders to be key holders, you must ensure that the conditions in Section 5 are met.

Failure to do this will invalidate your buildings insurance should any problems arise.

(x) Schools should advise hirers of the security arrangements which must be followed.

(xi) Schools should advise hirers of the arrangements if a school has to be temporarily closed.

(xii) Schools should advise hirers of how the school will fulfil its health and safety responsibilities.

2. Charging For Shared Use of School Premises

2.1 Schools can fix their own level of charge, and are advised to charge, as a minimum, enough to cover their overheads for Caretaker costs, Energy and Wear & Tear, for use of the school premises outside of the normal school hours (deemed to be 8am – 6pm).

Caretaking staff

The payment of caretaking staff carrying out duties connected with the use of school premises, after 6.00pm Monday to Friday or at weekends, are made in accordance with National agreements. Details of this scale of payments are available from your HR contact in the Children's Services HR Team.

2.2 Polling Stations – schools may charge the returning officer any additional costs incurred by the use of their premises outside of normal school hours. Invoices should be sent to the returning offices of the appropriate council.

2.3 Parish Council Use

The Local Government Act 1972 (Part IV Section 134) allows a parish Council to use a suitable room in school premises maintained by the Local Authority free of charge at all reasonable times.

Rooms may be used at the school for parish council meetings provided there is no interference with their use for educational purposes.

Any additional costs incurred by the governors for heating, lighting and caretakers overtime, and costs of repairs to any damage, will be charged to the Parish Council.

2.4 The groups below should be charged for use of school premises outside of the normal school hours and be invoiced direct:

- Adult Education
- Children's Services
  - Early Years Support Network
  - Governor Support/Network
  - Finance / ICT
  - Advisory Service - Sensory Support
  - Music Service
  - Childminding Association

- Early Years Childcare and Extended Schools

- National Union of Teachers – invoices should be sent to the Children's Services HR Business Partner, 8th Floor at County Hall
- Active Norfolk

3. Use of School Premises by Outside Bodies During School Hours

School hours are deemed to be 8.00 a.m. to 6.00 p.m.

There are a number of examples of schools making part of their premises available to outside bodies during the school day. Such arrangements apply to pre-school playgroups, community uses etc. The following summarises the principles, which should apply to use.

- Any use of school premises by outside bodies during the school day should be carefully managed so as not to inhibit the smooth running of the establishment. The fundamental purpose of any school is to ensure the proper education of its pupils.
- Children's Services already provides funding for use of the premises during the school day.
- Where a school wishes to arrange a long-term use for part of its premises by a third party, then negotiation and the arrangement for a lease will be made through Children's Services – Transfer of Control Agreement.
- Shared use that takes place during the school day should only be charged for the additional costs incurred, which should be marginal, and any charge should only include specific additional costs that the school can identify. If such costs are identified these should form the basis of discussion with the hirer about an appropriate charge.

4. Application for Hire of School Premises and Conditions of Hire

Schools should ask every hirer to complete an “Application to hire school premises” form (see Annex 1) they should also be given a “Conditions of Hire” document (see Annex 2).

5. Risk & Insurance

It has been an insurance condition for several years that:

> "Any loss arising as a direct result of a premises being left unsecured by a person entrusted to secure those premises, other than an employee of Norfolk County Council acting on the Council's business, or governor of the Insured (the school), or a professional security firm, will be uninsured."

This will cover such incidents as a theft from or vandalism inside the premises where the perpetrator did not have to break in because doors or windows had not been secured. It would also cover an incident where the hirer failed to set the intruder alarm, meaning that a break in would not be detected.

Advice

- The decision to hire on a "without caretaker" basis will be down to each individual school after assessing the potential risks they might be exposed to, and understanding the insurance condition above.

- Schools who hire on a "without caretaker" basis need to make an assessment of whether the person they are giving the key to is sufficiently competent, reliable and trustworthy that the premises will always be secured after the hire, meaning there is effectively no additional risk.

- Where possible, the hirer's access needs to be restricted to just the part of the premises that they will need to use. Other parts of the school premises should remain secured and alarmed. An example could be sports changing rooms where the rooms have their own accessible external doors and so the rest of the school can remain locked and protected.

- Hirers must not be given intruder alarm codes or key fobs to set and unset alarm systems. It may be that the school intruder alarm can be zoned so that most of the school can remain alarmed while an unalarmed route through an area of low value contents is available for the hirer to access the relevant part of the building. In this instance, internal doors off the unalarmed route need to be locked although consideration must always be given for emergency evacuation routes.

- Consideration also needs to be given to which room or part of the building is used to allow as much as possible of the building to remain alarmed and locked.

- In the event that the only way that the hire can go ahead is if the hirer is given access to the intruder alarm system, then a decision should be made to not allow the hire.

Any school that has an issue with a "without caretaker" let can obtain further advice from the Risk and Insurance section at County Hall on 01603 224375 or email insurance@norfolk.gov.uk.

6. Conditions of Hire of Children's Services Maintained School Premises

The conditions for hiring premises

6.1 Booking conditions:

Schools may negotiate booking conditions direct with the hirer. For those schools that wish to follow them, Children's Services conditions are in Annex 2.

6.2 Letting fees:

Schools may negotiate their own rates with hirers.

6.3 Health & Safety Conditions of Hiring School premises:

Schools Responsibilities

For the duration of the letting period schools will be responsible for ensuring the following provision:

(i) Adequate means of escape in an emergency.

(ii) Adequate equipment available for use should an emergency situation arise. This should include;

- Fire extinguishers
- First aid kit
- Access to telephone

(iii) Adequate heating, lighting and ventilation. This should include external lighting where required.

(iv) Safe equipment and premises. Individual arrangements should detail which equipment should be used and which not.

(v) Assistance available on call to deal with defects to school plant and equipment and ensure premises are secured.

(vi) Sufficient information given to hirers on operation of plant, equipment and emergency facilities. (This will include, for pool hire, copies of the normal and emergency procedures).

(vii) Arrangements are in place to ensure the security of the premises at the end of the letting period if appropriate.

In addition to the above provisions, schools must ensure that hirers will have adequate supervision in attendance during letting periods. For swimming sessions this will require evidence of valid life-saving qualifications being produced.

Schools will be required to carry out periodic monitoring of hire activities to ensure compliance with hire conditions.

Hirer Responsibilities

For the duration of the letting period the Hirer will be responsible for ensuring the following:

(i) Adequate supervision is available

(ii) Normal and emergency procedures are followed

(iii) The hirer will ensure that all relevant recruitment and vetting checks including DBS checks have been undertaken on staff who work with children

(iv) No school equipment, other than that specified at the time of letting, is used. School furniture shall not be moved by the hirer except by arrangement with the Caretaker or Custodian

(v) Familiarity with emergency equipment, such as fire extinguishers, alarms, telephone, first-aid facilities

(vi) An emergency evacuation procedure is established. This will detail who will be responsible for taking control, calling emergency services and where to assemble. Consideration should be given to the needs of any disabled participants

(vii) Facilities and equipment are used in a responsible manner which does not compromise the safety of the users or the premises and equipment. This includes ensuring that:

- Alcohol is not consumed.
- Emergency exits, fire extinguishers, alarm points are not obstructed.
- Adequate walkways are available to allow free and easy access and egress. - No gas cylinders or canisters are used inside the premises - Combustible materials are not placed adjacent to heat sources.
- Equipment is used for the purpose for which it was designed. - Flammable and/or hazardous substances are not to be used.
- Nails, tacks, crews etc, shall not be driven into or adhesives fixed to walls, floors, ceilings, furniture or fittings and no decorations of any kind shall be put up
- Footwear likely to damage floors is not to be worn
- Litter and property belonging to the hirer or his servants or agents is to be removed by the hirer at the end of the period of hire. Any costs incurred in removing these items will be paid by the hirer
- Alterations to lighting or heating systems is forbidden

- Parking must be in designated areas, leaving access for emergency vehicles

(viii) Arrangements have been made to ensure the premises are secured at the end of the letting period if appropriate

Swimming Pools

Attention is drawn to the need for Life Guarding supervision as detailed in the pool's operating procedures. In the event of the use of a pool for other than swimming purposes i.e. Canoeing or sub-aqua then the supervision should be in accordance with the requirement of the national governing body for that activity.

Copyright:

The hirer or his servants or agents shall not infringe any copyright, or performing rights and undertakes to indemnify the County Council against the costs for infringement. Where the hire involves the use of sound recordings or music is played, groups might not be covered by the licenses purchased for the school premises. Primarily groups that are linked to the school and consist of teachers, students, PTA members etc., will be covered. For other groups clarification should be sought from the relevant licensing authority prior to the premises being hired and the relevant licence purchased, if required. The School/ Lettings Officer will require from the hirer sight of the relevant licence(s) at the time of booking the premises. A licence may also be required for the performance of a dramatic or musical work. (Hirers should be warned that the use of 'home produced' tapes is illegal).

Alcohol:

Alcohol shall not be consumed on the school premises except with the permission of the School Governors and will be subject to the conditions made at the time of the booking, and to the obtaining of such Justice's Licence as may be necessary.

Charges for sporting use:

The hirer is reminded that the charges for sporting use relate to facilities available and at the standards provided for pupils. If a hirer should require facilities of a higher standard then the hirer will be responsible for additional costs incurred by the school in meeting with special demands.

Disabled persons

On those occasions when disabled persons are present on the premises such special arrangements as may be necessary in the circumstances shall be made so as to enable all persons to leave the premises in the event of fire.

Use of premises for overnight accommodation

Premises used for overnight accommodation by Guides, Brownie groups, Boy Scouts and similar organisations, should have been previously inspected by the Fire Service to comment on the suitability of the premises for its proposed use. In addition to the above guidance, guidelines and recommendations for fire safety in premises used for temporary sleeping accommodation are set out below:

(i) A responsible adult who is familiar with fire evacuation procedures and escape routes from the building should supervise the children's sleeping area.
(ii) Adequate means of escape should be provided from the area used for sleeping accommodation – preferably only ground floor accommodation should be used.
(iii) If there is no provision for emergency lighting within the sleeping area and associated escape routes, sufficient hand lamps should be provided.
(iv) Access to the use of an exchange telephone should be maintained for emergency purposes to avoid any undue delays.
(v) The Fire Brigade should be notified regarding temporary use of premises as an additional precautionary measure.

Damage to Property

The hirer undertakes to make good any damage to the property of the County Council caused by neglect or default of the hirer or organisation or their servants or agents (see Note concerning insurance below). In the case of damage to sports fields, e.g. by heavy vehicles, the County Grounds Maintenance Manager would be responsible for the necessary repairs and for raising the appropriate account.

Liability of Hirer

The County Council shall not be liable for any injury (including injury resulting in death) or damage to or loss of property, which shall or may occur to, or be sustained by the hirer, their assistants, servants or agents, or others entering on the property in the exercise or purported exercise of the hiring (with the exception of injury or damage as may occur by reason of the neglect of the County Council or its servants or agents acting within the scope of their authority). The hirer will indemnify and keep indemnified the County Council, its servants from and against all claims and liabilities in respect of such injury or damage and all action, proceedings, costs, damages and expenses in regard thereto and also from and against all other liability, claims, demands, proceedings, costs, damages and expenses in respect of injury to persons whomever (including injury resulting in death) and damage to and loss of property (whatsoever which may arise from, or in consequence of, the exercise or purported exercise of the hiring. (See Note below concerning insurance).

NOTE

In the particular instance of damage to the County Council's property being caused by fire, the County Councils fire insurers will deal with the case and may have a legal right of recovery from the hirer. In view of the potential liabilities in respect to damage to County Council property, however caused, and any other liabilities, hirers are advised to arrange liability insurance.

6.4 Use of the kitchen, servery and exclusive-use dining areas

Children's Services encourages the use of all kitchens, serveries and exclusive use dining rooms, but emphasises the need for close co-operation between the school and NCS staff (the catering contractors) to ensure the satisfactory provision of the catering service.

Use of, and access to, kitchen, servery and exclusive use dining areas will be at the discretion of the Governing Body, in consultation with the Headteacher, subject to:

♦ Restricted areas

Certain areas specified in the catering contract will be off limits except to the Headteacher when accompanied by a member of the contract catering staff. Such areas would normally include food and cleaning materials stores, refrigerators and freezers. These areas will normally be kept locked with the keys held by the contract caterer. The Headteacher will hold a duplicate set of all keys, in case of emergencies.

♦ Access during service times

During the service times laid down in the contract, access to all areas should normally only be allowed when: -

- ❖ There is a justifiable need.
- ❖ The catering contractor is informed.
- ❖ Access does not interfere with the contractor's service.

Access must be allowed in case of an emergency.

Users must ensure that all conditions specified in the contract are met and that areas are left in the same condition they were found. The school may incur a charge if the contractor has to clean up after use by other persons.

The Governing Body, in consultation with the Headteacher may authorise and charge for lettings subject to: -

(i) Informing the contractor prior to the let

(ii) Not allowing access to areas specified as restricted in the contract

(iii) Not allowing access during the service times laid down in the contract

(iv) Persons intending to use the cooking and washing facilities having been given prior instructions by the contractor in their safe and efficient operation. The Headteacher may, on his/her responsibility, allow use without instruction if hirers are qualified to use facilities in accordance with Health and Safety legislation

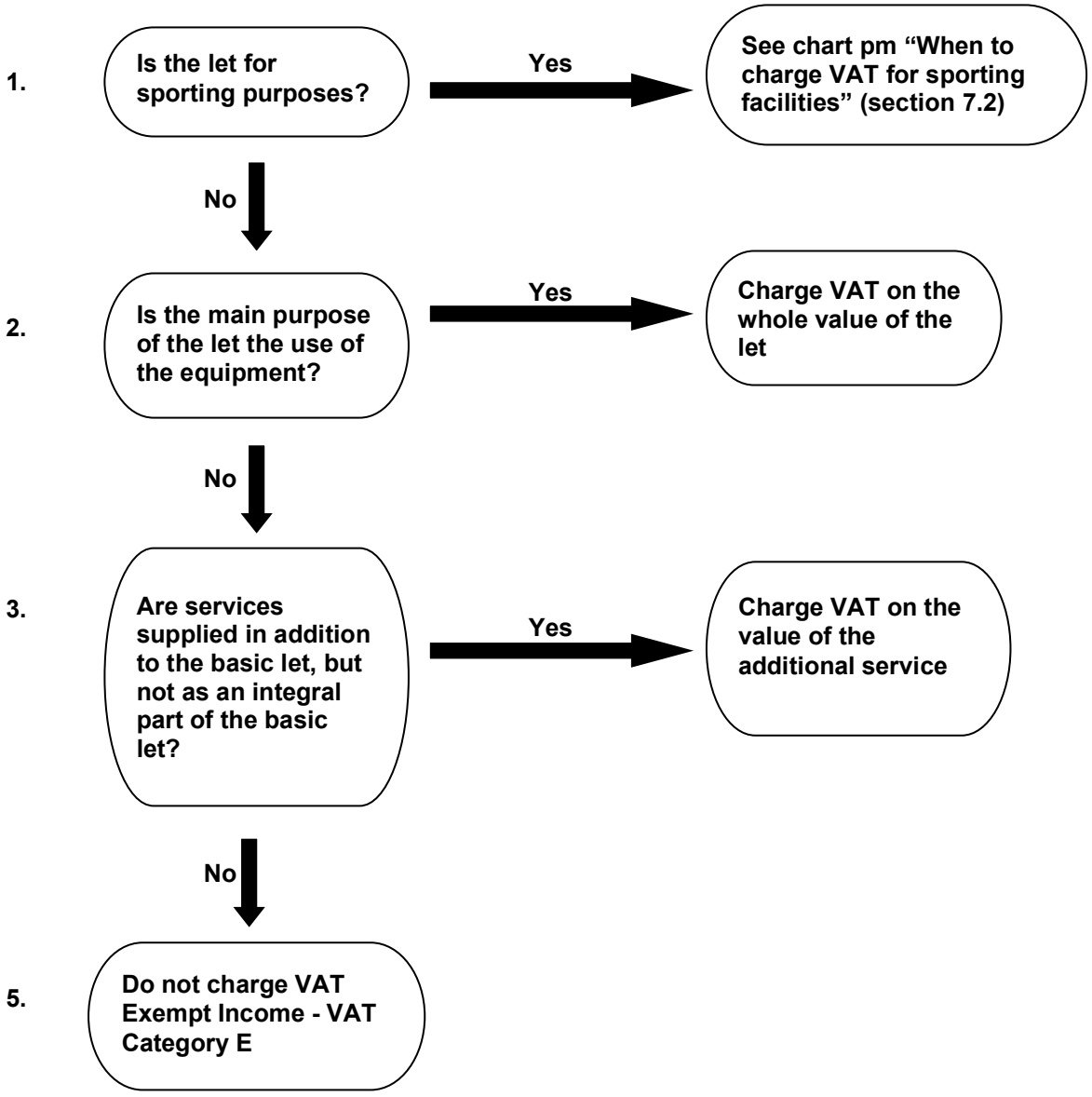
(v) The attendance of a contractor's representative at the beginning and end of any let over 24 hours. The charge for the let should reflect the additional cost of this to the school

The charge made for the hire will be at the discretion of the Governing Body, in consultation with the Headteacher.

The Headteacher should inform the hirer that they would be charged for any additional costs caused by the let, e.g. damage, breakages or cleaning.

7. VAT and Lettings

7.1 The following chart illustrates the procedure for determining whether VAT should be charged on a letting. No VAT is charged for lettings within Norfolk County Council, this is outside the scope, VAT category (T). Letting to outside bodies when there is no VAT, because the income is exempt VAT category (E). The margin numbers refer to the notes that follow (Note 5 is at the end of section 7.2).



Notes

1. Sporting purposes includes all types of physical recreation. For example, letting a Hall for a dance counts as a sporting purpose.
2. A let is only exempt from VAT if the primary purpose is occupation of the premises (or land) rather than the use of facilities it may offer. If the facilities are incidental, e.g. use of a blackboard in a classroom, the let will be exempt. However if using the facilities is the primary purpose, VAT is chargeable. Thus VAT should be charged where a room is equipped with computers is used for a

word processing class. VAT is chargeable on the use of kitchen facilities where this is the primary purpose of the let.

3. Where services are incidental to the let no VAT should be charged. Thus VAT should not be charged on the cost of cleaning a room after a let. If services additional to the right to occupy the premises are provided, VAT must be charged on these services. Examples of such services would be a lecture given by school staff, supplying a buffet or providing a car park attendant.

Admission Charges

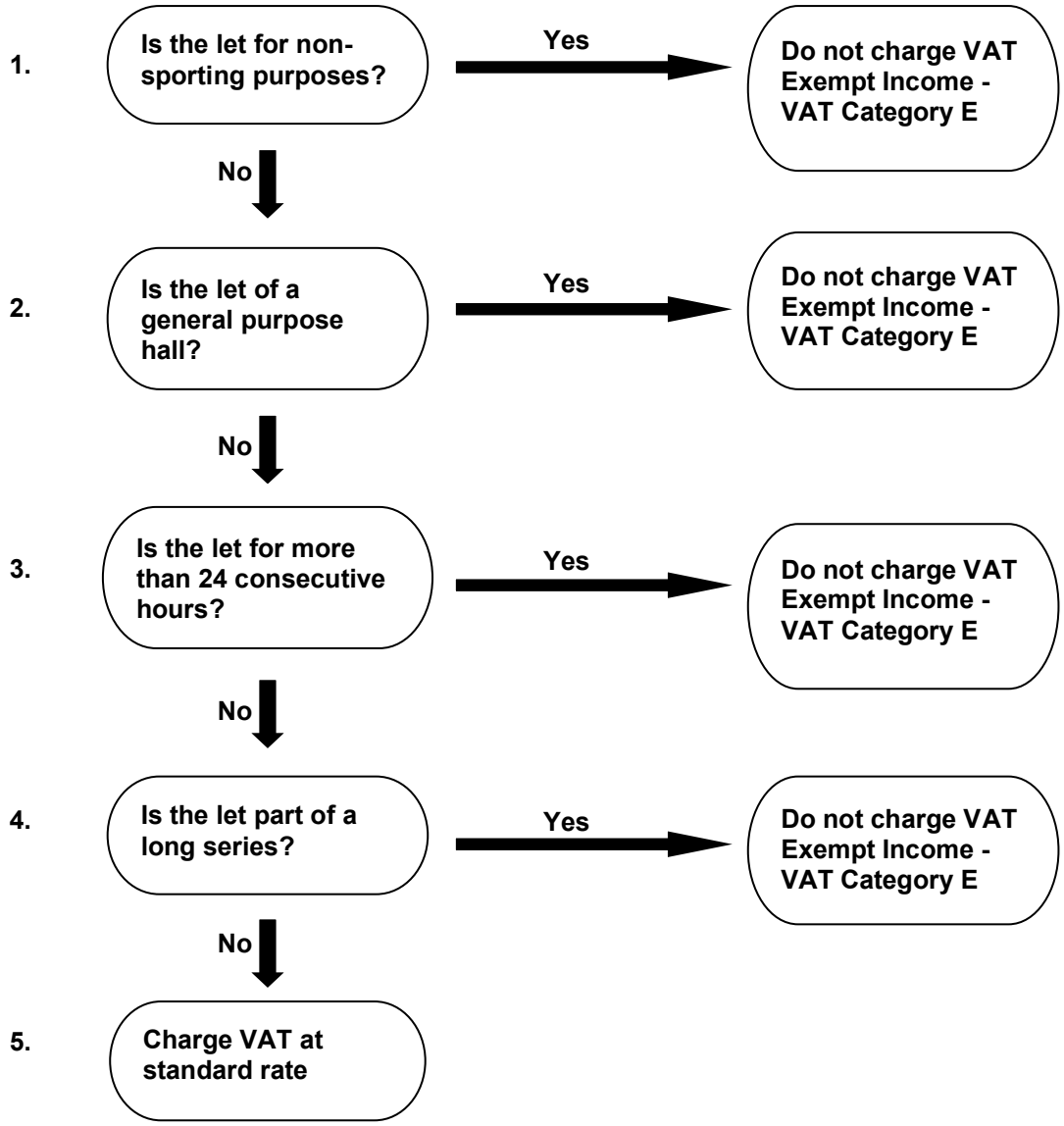
Where the school charges admission to an event e.g. a school play, these charges are subject to VAT. Thus if a school wanted to retain £2 per person they should charge £2.40 (the 40p being the VAT at 20%). This charging by the school should be distinguished from charging by other organisers for events held at the school. (See section 4.5 on "When to charge VAT for sporting facilities").

The school can avoid charging VAT by having the event organised by a Parent's Association. Thus the school lets the premises to the PTA. This let is exempt from VAT as the PTA is charging admission to the public. The PTA will only have to charge VAT on its admission charges if its total income from trading activities exceeds £64,000 (in 2007) per year. Trading activities include all income received for the provision of goods or services by the PTA, e.g. admission to events or funds from jumble sales etc. They do not include donations. VAT incurred by the PTA on other costs associated with the event may not be recovered when it is registered for VAT.

For further information on VAT contact the Tax Manager,
Corporate Finance, County Hall, direct dial
01603 222832 / 223177

7.2 VAT and sports facilities

The following chart illustrates the procedure for determining whether VAT should be charged on a letting of sports facilities. The margin numbers refer to the notes, which follow.



Notes

1. A let of sporting facilities for non-sporting purposes is exempt from VAT. Examples would be the let of a playing field for a fete or a gymnasium for a political meeting. Similarly, the let of sporting facilities for a sport, which those facilities were not designed, is exempt. Thus, the let of a sports hall for a dance would be exempt. However, if disco lights, mirrors etc. were put into the hall, VAT should be charged, as these facilities are designed for a dance.

2. A general-purpose hall contains no sports facilities or equipment beyond floor markings. Thus the hire of a school hall for badminton would be exempt if no equipment were provided. If nets were provided the whole let would be subject to VAT.
3. In order to be exempt the let must give continuous and exclusive use to the hirer for more than 24 hours. Thus letting a sports hall every evening for a week would not qualify, as the let is not continuous. Letting sports hall jointly to two clubs would not qualify as the let is not exclusive - both clubs should be charged VAT.
4. In order to qualify as exempt the following conditions must be met: -

   - The series must be 10 or more periods. There is no restriction on the length of the periods
   - Each period must be for playing the same sport and in the same place. A different pitch on the same playing field is acceptable
   - The interval between each period must not be less than one day or no more than two weeks
   - There must be evidence in writing of the series of lets. This must include a requirement to pay for the whole series, whether or not the facility is actually used every period. An exchange of letters or an invoice issued in advance of lets would be acceptable as evidence. A refund would not breach this condition if the facility were not available due to an unforeseen circumstance, e.g. a flooded football pitch
   - The let must be to a school, club or association
   - As with a let over 24 hours, the let must be exclusive

5. **Provision of services** - If services are incidental, e.g. floodlights, showers or changing rooms, they are treated as part of the whole let. Thus if the let is subject to VAT so are the services. If the let is exempt so are the services. If separate services are supplied, VAT must be charged on these as described in Note 4 of section 8.1 “When to charge VAT on lettings”.

For further information on VAT contact the Tax Manager,
Corporate Finance, County Hall, direct dial
01603 222832 / 223177

Appendix C

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 (unless, in the case of parents/carers owing money over the threshold of £60 a payment plan has been agreed with the Headteacher) 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.
7. With regards to school trips, payment from parents will be expected in full one week before the date of the trip. If this is not the case a general note will be sent home to all parents of that year group explaining that if costs aren't covered then the trip may not go ahead. The school may have capacity to cover up to 5% of associated costs for a trip, but if the amount owed is over this limit the trip could be cancelled, at the discretion of the Headteacher
8. All parents are expected to have paid any money owing on their Pupil Asset account by the end of each term. If this is not done then, from the start of the following term, unless an agreement has been reached with the Headteacher, all services provided (e.g. school meals, wrap-around care) will cease until the debt has been paid.

Appendix D

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 buildings 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:

    a. The estimated disposal value is between £100 and £500.

    b. 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 Assistant Director (Resources and Efficiency), (as per Norfolk's 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 school's inventory will be amended to show disposals and such entries will be endorsed by the headteacher.
7. Where the school originally claimed back the VAT when making the purchase they should also account for VAT when recording the sale. For example, if a school purchased an item and claimed back the VAT and then sold the item for £117.50 they should enter £100 net and £17.50 VAT into the school records.
8. The net income (i.e. excluding the VAT) from the sale of surplus or redundant assets or stores purchased from the school budget will be credited back into the school budget.

Appendix E

Refunds Policy.

If there is a surplus for any single activity of more than £5.00 per child, the Governors will offer parents the opportunity to request a refund. Any funds below this amount will be added to the Main School Account for further educational purposes.

- The full contribution to a trip may be refunded, where practical, if a child is absent due to illness.
- If a trip has to be cancelled by the school, parental contributions will be refunded.
- If contributions to a trip exceed the total cost a refund will be given, if the excess is over £3.00 per child.
- Excess income that is less than £3.00 per child will be paid into the Main School Account.
- Any excess of expenditure will be funded by the Main School Account.

Monitoring, Evaluation and Review

The Governing Body will review this policy regularly and assess its implementation and effectiveness. The policy will be promoted and implemented throughout the school.