Financial Management Policy

Version 30

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INTRODUCTION

The purpose of this policy is to ensure that the Brighter Futures Learning Partnership Trust (BFLPT) maintains and develops systems of financial control which conform with the requirements both of propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of our funding agreement with the Secretary of State.

The Trust must comply with the principles of financial control outlined in the guidance published by the Department for Education in the Academy Trust Handbook. This policy expands on that and provides detailed information on the academy's accounting procedures. The policy should be read by all staff involved with financial systems. All members and trustees of the academy trust, all local governors, Headteachers, Office Managers, HR Managers and finance teams have been provided with a copy of the Academy Trust Handbook along with a copy of this policy.

The Trust takes its responsibility for handling public funds with the utmost importance and strives to continuously provide high-quality education and safe learning environments, whilst securing a strong financial standing.

All trustees have been given access to

- Governance Scheme of Delegation
- Governance Handbook
- Academy Trust Handbook

This policy operates in conjunction with the following school policies:

Teachers' Pay and Conditions document
Conflicts of Interest Policy
Data Protection Policy
Dinner Money and Clubs Policy

ROLES and RESPONSIBILITIES

Introduction

The Trust has defined the responsibilities of each person involved in the administration of each academy's/UTC's finances to avoid the duplication or omission of functions and to provide a framework of accountability for governors and staff.

Proper and regular use of public funds

In accordance with the Academy Trust Handbook, each academy must ensure that:

- Spending has been for the purpose intended.
- No trustee, governor, employee or related party has benefited personally from the use of funds.
- All trustees and local governors have completed the register of business interests and there are measures in place to manage any conflicts of interest.
- There are no payments to any trustee unless such payment is permitted by the articles and, where applicable, comply with the terms of any relevant agreement entered into with the Education Secretary.
- Their senior officers' payroll arrangements fully meet their tax obligations and comply with the Treasury's directions regarding the employment and contract arrangements of individuals on the avoidance of tax.
- There is probity in the use of public funds.
- A competitive tendering policy is in place and applied.
- There is no disposal of publicly funded assets without the Education Secretary's consent, where such consent is required.

Members

The members of the academy trust are:
Mr Robert Young
Mrs Jodi Savage
Mr John Stapleton
Dr Stephen Newman

Members are not employed by the Trust nor do they occupy any unpaid staff roles. Members of the Trust are the subscribers to the Memorandum of Association and acknowledge that they are aware of their responsibilities as set out in the Companies Act and include the duty to:

- Amend the Articles of Association.
- Appoint new Members or remove existing Members.
- Appoint Trustees and remove Trustees.
- Appointing the Trust's auditors and receiving the Trust's audited annual accounts.
- Conducting the business of the Trust in accordance with company and charity law, adhering to the Trust's Funding Agreement with the Secretary of State.

Board of Trustees

The Board of Trustees are responsible for ensuring the Trust's funds are used only in accordance with the law. The main responsibilities of the Board of Trustees are prescribed in the Funding Agreement between the academy and the Secretary of State. (A copy of this is available on the academy website or from the Chief Finance Officer).

The Board of Trustees focus on 3 core functions:

1. Ensuring clarity of vision, ethos and strategic direction
2. Holding executive leaders to account for the educational performance of the Trust
3. Overseeing and ensuring effective financial performance

Trustees apply the highest standard of conduct to ensure robust governance following features of the Governance Handbook and the Academy Trust Handbook. They:

- Apply the highest of standards of governance, taking ownership of the Trust's financial sustainability and its ability to act as a going concern.
- Refer to the competency framework for governance to determine if any skills gaps are apparent and take steps to mitigate these.
- Comply with the Trust's charitable objects, with company and charitable law, as set out in the Articles of Association and the Funding Agreement.
- Ensure that funds are received according to the academies funding agreement and are only used for the purpose intended.
- Oversee the financial performance of the Trust, making sure monies are well spent.
- Ensure that there is an appropriate Scheme of Delegation is in place.
- Ensure the Trust complies with any financial notice to improve issued to it by the DfE.
- Report on the Trust's financial activities.
- Act with integrity and avoid any personal conflicts of interest.
- Approve the Central Trust Budget.
- Approve the MAT's three-year financial plan.
- Ensure assets are effectively managed.
- Appointing appropriate and suitably skilled CEO and CFO, in writing.
- Appointing an appropriate Accounting Officer who is also the senior executive leader (Ensure the role of senior executive leader and accounting officer do not rotate).
- Approving severance and compensation payments up to £50,000, after which DfE approval must be sought.
- Ensure decisions made about executive levels of pay follow a robust evidence-based process and are reflective of an individual's role and responsibilities.
- Act prudently in the financial management of the charity, avoiding putting the assets, funds or reputation of the charity at risk.
- Exercise reasonable care and skill, using personal knowledge and experience to ensure the charity is well run and efficient.
- Act responsibly, obtaining advice from others, including professional advisers, where appropriate.
- Have the power to appoint trustees (also known as Company Directors)
- Exercise their powers only for a proper purpose.

- Promote the academy's success.
- Exercise independent judgement.
- Exercise care, skill and diligence.
- Avoid conflicts of interest.
- Not accept benefits from third parties.
- Declare interest in proposed transactions or arrangements.

The following committee structure is in place at Brighter Futures Learning Partnership Trust

- The Finance, Audit and Risk Committee
- The Remuneration Committee
- The Standards and Outcomes Committee

Each school within the academy trust has a Local Governing Board (the Kirk Sandall Infant and Junior Schools share the same Local Governing Board)

The membership of the Board of Trustees is detailed in Appendix A, it is noted the Trust does not have any de facto trustees (shadow directors as defined in section 251(1) of the Companies Act 2006)

In the interests of transparency, the Trust publishes on the website up-to-date details of its governance arrangements in a readily accessible format the following information:

- The structure and remit of the Members, Board of Trustees, Local Governing Bodies, Committees and the full name of the Chair
- For each Member who has served at any point during the previous 12 months, their full names, date of appointment, date stepped down (where applicable), and relevant business and pecuniary interests including governance roles in other educational institutions.
- For each Trustee who has served at any point during the previous 12 months, their full names, date of appointment, term of office, date they stepped down (where applicable), who appointed them (in accordance with the trust's articles), and relevant business and pecuniary interests including governance roles in other educational institutions. If the Trust's Accounting Officer is not a Trustee their relevant business and pecuniary interests must still be published.
- For each Member and Trustee, their attendance records at board and committee meetings over the last academic year
- For each Local Governor their attendance records at Local Governing Body meetings over the last academic year

The Trust notifies the DfE of the below changes and this is done within 14 days of the change via the DfE's Information Exchange on Get Information About Schools of:

- The vacating or filling of the positions of Chair of Governors, Accounting Officer and Chief Financial Officer
- The appointment of all Members and Trustees

The Finance Audit and Risk Committee

The Board of Trustees has established a Finance Audit and Risk Committee, which meets at least once per term, or more frequently if necessary. This committee is responsible for monitoring and making recommendations to the Board of Trustees on matters related to Finance. The Board of Trustees has:

- defined its terms of reference including the functions of an audit committee;
- prescribed the extent of its delegated authority;
- ensured it receives minutes of the committee's meetings.

The Board of Trustees reviews the Finance Audit and Risk Committee's remit annually and this is detailed in the Scheme of Delegation. The membership of the committee and clerking arrangements are detailed in Appendix A

Role of the Chief Executive Officer (CEO) (Accounting Officer)

The CEO is an employee of the Trust and is personally responsible to Parliament and to the DfE's Accounting Officer and also assures the Board of Trustees that there is compliance with the Academy Trust Handbook, the Funding Agency and all relevant aspects of Company and Charitable Law:

- to fulfil the duties of the Accounting Officer according to the guidance in the Academy Trust Handbook

The Accounting Officer is personally responsible to the Board of Trustees for;

- ensuring regularity and probity;
- keeping proper accounts;
- prudent and economical administration;
- avoidance of waste and extravagance; ensuring value for money;
- efficient and effective use of available resources; and
- the Trust's financial affairs
- approving purchases and contracts with the CFO in line with the Scheme of Delegation
- the management of opportunities and risk
- assuring the Board of Trustees that the Trust is compliant with the AFH and the Funding Agreement

- The Accounting Officer must advise the Board of Trustees in writing if, at any time, in his or her opinion, any action or policy under consideration by the Board of Trustees is incompatible with the terms of the Academy Trust Handbook, Articles of Association or funding agreement. Similarly, the Accounting Officer must advise the DFE's accounting officer in writing if the board appears to be failing to act where required to do so by the terms and conditions of the Academy Trust Handbook or the funding agreement.
- From time to time the DFE issues a "Dear Accounting Officer" letter setting out their key responsibilities and highlighting any changes from previous years, this letter should be shared with the Chief Financial Officer, Trustees and other members of the senior leadership team.
- The Accounting Officer must also complete and sign a statement on regularity, propriety and compliance each year and submit this to the DfE with the audited accounts.
- The Accounting Officer must also demonstrate how the Trust has secured value for money via the governance statement in the audited accounts. This replaces the separate value for money statement.
- The Accounting Officer must also adhere to the "seven principles of public life"
    - Selflessness
    - Integrity
    - Objectivity
    - Accountability
    - Openness
    - Honesty
    - Leadership

Specific Financial Tasks Delegated to the Headteacher(s)/Principal(s)

The Headteacher(s)/Principal(s) have delegated responsibility in line with the Scheme of Delegation for:

- leading and managing the academies/UTC's development plans which must be underpinned by sound resource planning, and identify priorities and targets for ensuring that students/pupils achieve high standards and make progress, increase teachers' effectiveness and secure improvement of the academy's performance;
- ensuring that the relevant DfE financial regulations/standing orders or DfE requirements are implemented;
- establishing and maintaining sound internal financial controls which are managed on a daily basis by the Headteacher and financial teams with oversight and monitoring undertaken by the CFO;
- ensuring the effective implementation of current financial systems and procedures (see appendices) described in this Financial Management Policy;
- ensuring that the funds delegated to the Trust are in accordance with their legal entitlement;
- ensuring the compilation of draft budgets for the Board of Trustees and appropriate committees;
- ensuring the monthly preparation of Management Accounts
- ensuring the efficient and effective deployment of the academy's/UTC's resources;
- ensuring the production of regular reconciled budget/financial reports to the Board of Trustees, DfE and Companies House as appropriate.

The Role of the Chief Finance Officer (CFO)

The CFO is an employee of the Trust and is responsible for the following financial duties:

- fulfilling the duties of the Chief Finance Officer according to the guidance in the Academy Trust Handbook. These are
  - the day to day management of financial issues;
  - the preparation, monitoring and management of the academy's/UTC's budget;
  - the maintenance of effective systems of internal control, including providing technical advice;
  - ensuring that the annual accounts are properly prepared and presented and adequately supported by the underlying books and records of the Trust.
  - liaison with the Trust's Auditors
- providing financial advice to the CEO, Headteachers/Principal and Board of Trustees;
- setting and monitoring the Trust budget;
- ensuring the maintenance of the academies/UTC's accounting records;
- income generation and recording;
- reviewing and authorising monthly payroll information for accuracy and integrity of data;
- monitoring financial efficiency – monitoring income and expenditure across the Trust, making recommendations to the Board of Trustees
- ensuring appropriate insurance arrangements are in place for all academies/UTC's in the Trust
- making purchases in accordance with 'best value' principles;
- developing relationships with partners and exploring opportunities for obtaining support to the Trust;
- promoting relationships with the local community and potential donors;
- obtaining appropriate legal advice;
- management and monitoring of specific projects, e.g. capital projects;
- developing provision to promote 'best value';
- developing and updating policies as required;
- ensuring regular communication with the internal and external auditors;
- being lead officer for the Finance, Audit and Risk Committee.
- liaising with budget holders and providing regular reports;
- ensuring financial policies and procedures are adhered to at all times;
- promoting 'best value' principles;
- management of petty cash;
- maintaining sample signature lists;
- ensuring pecuniary interests register is updated;

The Role of the MAT Finance Audit and Risk Committee (for further details refer to the Scheme of Delegation)

The Committee is responsible for:

- Reviewing the MAT's consolidated budget, central budget and three-year financial plan, as well as making recommendations to the Board of Trustees regarding these key documents
- Recommending the annual budget for each academy/UTC to the Board of Trustees
- Monitoring financial efficiency across the Trust
- Making proposals to the Trustees regarding the use of reserves
- Challenging pupil number estimates on a termly basis as these underpin revenue projections
- Ensuring the best curriculum for pupils is planned in line with curriculum led financial planning
- Authorising estates management strategy
- Regularly monitoring expenditure and income against the budget and making any recommendations to the Board of Trustees
- Ensuring appropriate insurance arrangements for the Trust
- Writing off bad debts as per scheme of delegation
- Receive reports on risk and financial controls
- Approval and implementation of appropriate accounting polices
- Ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 2006 and related DfE guidance
- Proposing the Trust's consolidated financial statements, the Trustees annual report and the response to the Auditor's Management Letter to the Trustees

The Role of the Local Governing Boards

The Local Governing Bodies are responsible for:

- Receiving the draft and approved budget for their academy/UTC
- Ensuring that any grants are used for the purpose intended; pupil premium, catch up funding, sports premium etc
- Reviewing the actual income and expenditure against the approved budget for their academy/UTC and make any recommendations to the Headteacher/Principal/CFO
- Supporting the Board in its monitoring and delivery of central services and functions provided or procured by the Trust, reporting any concerns to the CEO

The Role of the Office Manager in each academy

Office Managers are responsible for:

- Managing of the day-to-day activities of the academy
- Supporting the CFO and central team with delivering the Trust's financial strategy, ensuring budgets are not exceeded
- Maintaining effective internal controls
- Ensuring purchase orders are raised in accordance with the Scheme of Delegation
- Ensuring purchase orders, quotes and purchase invoices are sent to the central team in a timely manner for processing in the school finance system
- Ensuring debit card payments are made in accordance with the Finance Policy
- Liaising with the central team in respect of queries and ensuring data is prepared within agreed timescales.

The Role of the Departmental Budget Holders

Departmental Budget Holders are responsible for:

- Managing the budget delegated;
- Ensuring that all goods and services are procured in accordance with the Academy Trust Handbook;
  Ensuring economy, efficiency and effectiveness in the use of resources and for complying with the academy's finance procedures;
- The security of school property, avoiding loss or damage;

REGISTER OF BUSINESS INTERESTS POLICY

The Board of Trustees and members of staff who can influence buying decisions recognise their responsibility to avoid any conflict between their business and personal interests and those of the Trust.

The Trust ensures there are no payments to any Member, Trustee or Governor unless the payment is permitted by the Articles of Association and where applicable comply with the terms of any relevant agreement entered into with the Secretary of State for Education.

The Trust maintains a register of the business interests of each governor, member of staff, their relatives and other individuals who may exert influence. The register includes:

- interests with suppliers from which the academy may wish to buy goods or services;
- interests in the appointment, salary, promotion or conditions of service of members of staff.

The information in the register is taken from the Declaration of Pecuniary and Personal Interest Form (Appendix G) and is taken into account whenever buying or staffing decisions are made. Any Trustee, Local Governor or member of staff who has an interest in a business tendering for a contract does not form part of the committee awarding the contract. Any Trustee, Local Governor or member of staff who has an interest in the appointment, salary, promotion or conditions of service of a member of staff does not form part of the committee recommending or deciding these.

Trustees, local governors and members of staff are required to inform the academy of any changes in their interests as these arise so that they can be entered in the register. The register is also updated annually. Nil returns are obtained as appropriate. Any Trustee, local governor or member of staff who

is unwilling to declare their interests or complete a nil return is not permitted to influence a buying or staffing decision.

The minutes of the full Board of Trustees, Finance Audit and Risk Committee, or any other committee which can influence a buying decision record a standard agenda point seeking updates to the register business interests.

The only exception to the requirement to disclose a business interest is that if the interest is so distant or small that no ordinary right-thinking person would expect it to influence a person who might have dealings with the firm concerned. In such cases, it need not be disclosed. An example is a modest shareholding in a large public company even if the Trust has or may have dealings with the company.

The register is compiled and maintained by the Executive PA in her locked office. It is freely available for inspection by Trustees, Governors, staff and parents, by contacting Mrs Keogan. Each individual academy/UTC will store the register for their own local governing board and make this available as requested. Additionally, the Trust also publishes on its website any relevant business and pecuniary interest of its Members, Trustees, Governors and staff.

In accordance with the Memorandum and Articles of Association, no payments are to be made to Trustees unless this is in the form of a contractual agreement where Related Party Transactions and the relevant reporting has been adhered to.

Receipt of Gifts, Hospitality, Entertainment and Other Services

Gifts and Hospitality are covered in a separate policy.

Trading with related parties

The Brighter Future Learning Partnership Trust is even-handed in its relationships with related parties by ensuring that:

- Trustees comply with their statutory duties as company directors to avoid conflicts of interest, not accept benefits from third parties, and declare interest in proposed transactions or arrangements •
- All Members, Trustees, Local Governors of Academies/UTC within the trust and senior employees complete the register of interests, in accordance with the Academy Trust Handbook.
- No Member, Trustee, Local Governor, employee or related individual or organisation uses their connection to the Trust for personal gain, including payment under terms that are preferential to those that would be offered to an individual or organisation with no connection to the Trust
- There are no payments to Trustees by the Trust unless permitted by the Articles, or by authority from the Charity Commission, and comply with any relevant agreement with the Secretary of State. Consideration is given to these obligations where payments are made to other business entities who employ a Trustee, are owned by a Trustee, or in which a Trustee holds a controlling interest
- Payments provided to the persons referred to in this section of the policy satisfy the ‘at cost’ requirements in the Academy Trust Handbook.

The Board of Trustees ensures requirements for managing related party transactions are applied across the trust. They manage personal relationships with related parties to avoid both real and perceived conflicts of interest, promoting integrity and openness in accordance with the 7 principles of public life.

The Trust recognises that some relationships with related parties may attract greater public scrutiny, such as:

- transactions with individuals in a position of control and influence, including the Chair of the Trust and Accounting Officer
- payments to organisations with a profit motive, as opposed to those in the public or voluntary sectors
- relationships with external auditors beyond their duty to deliver a statutory audit

The Trust keeps sufficient records, and makes sufficient disclosures in the annual accounts, to show that transactions with these parties, and all other related parties, have been conducted in accordance with the high standards of accountability and transparency required within the public sector.

The Trust reports all contracts and other agreements with related parties to DFE in advance of the contract or agreement commencing, using DFE's related party on-line form.

The trust obtains DFE's prior approval, using DFE's related party on-line form, for contracts and other agreements for the supply of goods or services to the trust by a related party agreed where any of the following limits arise:

- a contract or other agreement exceeding £40,000
- a contract or other agreement of any value that would mean the cumulative value of contracts and other agreements with the related party exceeds, or continues to exceed, £40,000 in the same financial year ending 31 August

Novel / contentious transactions

Any transaction which is outside the range of normal business activity or may be viewed as contentious will be referred to the DFE for prior authorisation.

Trustee / Governors' Allowances

Employee expenses are covered in a separate policy.

INTERNAL SCRUTINY

The Board of Trustees has appointed Veritau to manage the risk review and checking of financial controls to provide assurance to the Board of Trustees on the following issues:

- the discharge of its financial responsibilities according to the requirements of the DFE;
- the introduction and maintenance of sound internal financial controls;
- that financial considerations are taken fully into account in reaching decisions and in their execution.

The programme of checks carried out is agreed with the Board of Trustees. After each checking session, the auditor provides the Board of Trustees with a written report explaining any material control issues and remedial action required.

The Trust will respond promptly and appropriately to the findings of the auditors.
The Trustees will notify the DfE immediately of the removal of the auditors due to any concerns about the quality of their work. The DfE will also be informed by the Trust if it has to terminate the contract of the Accounting Officer or CFO, a Chair of Trustees, a Member, Trustee or Governor
The Accounting Officer will produce a statement of regularity, propriety and compliance which will be included in the Trust's Financial, Annual Accounts

In addition to the above internal audit process the CFO conducts a monthly audit within the schools and reports this directly to the CEO. Items for consideration are budget variances, payroll, additional staff hours, disposals and asset registers. This information forms part of the CEO report to Trustees.

AUDIT

Public Funds

The Trust adheres to the external audit regime as outlined in the Academy Trust Handbook and as required by the latest Companies Act, to carry out an audit and certify that the accounts are "true and fair". The auditors are engaged to carry out a "true and fair" audit and a regularity audit. A programme of termly checks to be carried out by the auditor is agreed by the Board of Trustees via the Finance and Audit Committee. The programme for external audit is agreed with the external auditor approximately one month before the audit work is carried out.

External auditors Forrester Boyd were appointed by the Board of Trustees for a three-year period beginning with the 2020/2021 financial year. This has been extended until 2025/2026.

The letter of engagement:

- Provides for the removal of the auditors before the expiry of their term of office in exceptional circumstances. Proposals to remove the auditors require a majority vote of the members of the Board of Trustees.
- Requires the auditors to state their reasons if they resign from office.

The Board of Trustees must notify the DFE immediately of the removal or resignation of the auditors:

- In the case of removal, the Board of Trustees must notify the DFE of the reasons for the removal.
- In the case of resignation, the auditors must copy to the DFE a statement of their reasons.
- Any change in auditor at the expiry of their agreed term of office does not require notification to the DFE

An Accounting Officer's statement on governance, regularity, propriety and compliance is included in the Trust's annual report. A review of this statement is included within the external auditors' remit and their opinion on this is addressed jointly to the academy and the DFE.

The Accounting Officer also has a responsibility to advise the Board of Trustees and the DFE of any instances of irregularity or impropriety, or non-compliance with the terms of the Trust's funding agreement.

RISKS

Risk Register

The Finance, Audit and Risk Committee assess the risks arising from the Trust's operations termly in addition to as and when risks arise. The assessment includes the likelihood and materiality of each risk and the register shows how the risks are being managed or mitigated. Each academy/UTC has its own Operational Risk Register and the Trust maintains a Strategic Risk Register.

INSURANCE

Funds for insurance are organised as part of the Trust's central offer. All academies/UTC therefore opt into the DfE's risk protection arrangements (RPA).

The Finance Audit and Risk Committee reviews insurance arrangements annually. They ensure that the sums insured / covered are commensurate with risks and include cover for academy/UTC property when off the premises.

The main types of insurance cover which should be in place are:

- premises and contents. These should be insured at replacement cost against damage by subsidence, fire, lightning, explosion, storm, flood, riot, malicious damage, terrorism and similar risks;
- business interruption;
- Board of Trustees and employer liability. The currently recommended minimum level of cover for academies is £10m for each;
- any statutory motor transport insurance;
- loss of assets through fraud or dishonesty on the part of employees;
- personal accident; and
- fidelity insurance.

Details of RPA policies are held at each site, centrally, and are also available to download from the DfE secure website.

The RPA insure on a cost per pupil and cover all equipment and property owned by the Trust. Each academy/UTC will contact RPA directly if they are unsure as to the cover provided and shall in any event notify the RPA of any major building project being undertaken.

The Trust does not give any indemnity to a third party without the written consent of their insurers.

Each Academy/UTC immediately informs its insurers of all accidents, losses and other incidents, which may give rise to an insurance claim.

Claims under the RPA are notified to the CEO and CFO, and authorised by the Headteacher (with support from the Office Manager/Site Manager) prior to submission to the RPA.

Any member of staff using their car for school/UTC purposes will amend their personal motor insurance for this purpose. Staff members are required to complete a form confirming that they have business insurance in place and these are retained by the academy/UTC. The mileage claim form signed by the user also acknowledges that the insurance cover provision has been made.

An Occasional Business Use Policy is also in place covering staff, governors and volunteers for non-regular/ad hoc journeys.

TAXATION

The Trust abides by the procedures issued by the HMRC (Her Majesty's Revenue & Customs) in connection with VAT.

The Trust keeps potential “trading” activities under review and considers whether to set up a subsidiary trading company.

Tax Arrangements for Senior Employees

Academies/UTC must ensure that their senior employees’ payroll arrangements fully meet their tax obligations and this is done via PAYE through the HR Service and Payroll Centre at Rotherham MBC who manage payroll for the Trust.

ACADEMY IMPROVEMENT PLAN AND BUDGETING

Budgeting

Office Managers are responsible for monitoring the income and expenditure in their academy, ensuring budgets are not exceeded. All academy budgets are further monitored by the central team. Each academy/UTC produces a three-year budget forecast when the budget for the current financial year is being set.

This takes account of:

- the educational priorities across each academy/UTC
- likely demographic changes affecting pupils and staff;
- the building and repair maintenance programme;
- repair and renewal programmes for furniture, fittings and equipment.

The budget setting process is an integral part of each academy’s/UTC’s self-evaluation cycle and it is reviewed on an annual basis and updated in the light of new information and changed priorities.

It is constructed using the following processes:

- an estimation of income, based on the academy census, plus estimates for other allocations, lettings, community and other income;
- an estimation of staffing costs, based on a staff salary calculator taking account of known retirements, responsibility allowances, etc.
- an estimation of operational expenditure, based on known cost trends for utilities, supplies, service level agreements, etc.
- the identification of potential efficiency savings;

- the allocation of curriculum budgets to departments, using a transparent formula to allocate funds equitably in line with need and academy priorities;
- an annual review of the academy's self-evaluation priorities, which forms part of the OfSTED inspection requirements;
- the identification of ICT developments on the basis of priorities detailed in the ICT development plan;
- review of past performance against budgets
- Review of KPIs and long-term sustainability
- the identification of premises developments on the basis of priorities detailed in the premises development plan;
- verifying planned levels of unspent balances - ensuring the resulting annual surplus or deficit is in line with plans to recover from an overall deficit position or build up unspent balances to fund future development plans.

The annual budget is derived from each academy's/UTC's development plan. The budgeting process starts at the beginning of the spring term each year. The CEO,CFO/Headteacher/Principal draw up a draft budget for the following financial year and this is submitted to the Finance, Audit and Risk Committee for their review, discussion and amendment if appropriate. The budget is then submitted to the full Board of Trustees for formal review and approval, before sending to the DfE in a format specified by the DFE and by a date notified by the DFE (currently 31 August 2026). The Accounting Officer signs the form to assure the DFE the Trust is in sound financial health. The assumptions and calculations to produce the annual budgets are clearly documented and retained in the relevant file. The budget is based on realistic estimates of all expected expenditure and income, including grant income, so that planned expenditure does not exceed the available budget in normal circumstances.

The total curriculum budget for the secondary school/UTC is allocated to departmental budget holders on an agreed formula. There should not be any overspends of the budget without the prior consent of the Headteacher/Principal. Carry forwards of any unspent balances must be agreed with the Headteacher. A copy of this finance policy is provided electronically to all departmental budget holders.

The Board of Trustees and Local Governing Boards may not set a deficit budget without approval from the Secretary of State (the DFE must be notified within 14 days if the academy proposes setting a deficit revenue budget which it is unable to address after unspent funds from previous years are taken into account). The Trustees must minute their approval.

The budget can only be amended for virements (using the template at Appendix H) after it has first been approved by the CEO and then the Board of Trustees and sent to the DFE if there is a "significant" change. The Scheme of Delegation outlines the levels of financial authority to do this.

Budget virements can only be entered onto school finance systems by the central team.

The Finance, Audit and Risk Committee formally monitors the implementation of each academy's/UTC's budget on behalf of the Board of Trustees, although the full board will approve the initial budget and minutes this.

REPORTING FINANCIAL RESULTS

The Trust prepares accounts as specified in the Academy Trust Handbook .. The audited company accounts are publicly accessible in line with the Statement of Recommended Practice (SORP) for Charities.

This includes monthly management accounts setting out financial performance and position, comprising budget variance reports and cash flow forecasts with sufficient information to manage cash, debtors and creditors, to help the Board maintain financial viability.

Budget Monitoring Reports

Each academy's/UTC's monthly management accounts display the following information in columnar format:

- Period Budget, Period Actuals, Period Variance and % Spend for Period
- Budget to Period, Actuals to Period, Variance to Period and % Spend to Period

- Annual Budget, Remaining Profiled Budget, Projected Outturn, Variance for Year and % Spend for Year.

The central team carry out monthly reviews of actual performance against budget and produce a schedule explaining virements and variances. The virement schedule at Appendix H should be used for reporting and submitted to the CEO for approval. The reasons behind these variances are investigated and documented; corrective action is taken as appropriate and recorded. The Headteacher and Chair of Governors review these reports regularly with the CEO and CFO and the Finance, Audit and Risk Committee reviews these reports at each meeting.

Budget holders receive regular reports showing budgeted expenditure, actual expenditure on an accruals basis and commitments.

Prepayments are also reflected in the budget monitoring reports. A prepayment will only be recognised if an amount greater than £3,000 is calculated to be carried forward into the next financial year.

CASH FLOW

All stakeholders are responsible for monitoring cash flow forecasts to ensure that each academy/UTC has sufficient funds available to pay for day-to-day operations. If significant balances can be foreseen, steps are taken to invest the extra funds, with approval from the Board of Trustees. Similarly, plans are made to transfer funds from another bank account to cover potential cash shortages.

COMPUTERISED ACCOUNTING SYSTEM

The Trust's accounting system is computerised. Access to the system is restricted to the Trust's employees and those authorised by the CEO/CFO. The system is accessed by passwords. Passwords are only known by the relevant member of staff. Staff should not give their password to any other person. To do so may result in disciplinary action. Passwords are changed immediately if an employee is aware that an unauthorised person has learnt their password. If an outside provider uses the computerised accounting system, they are given their own user ID and password.

Software is installed on each academy's/UTC's computer systems to detect viruses, spyware, and other malicious threats. Regular updates are used to ensure that the latest threats are detected. There is also a facility for cleaning up infected files.

Six-monthly reviews are carried out to ensure that access rights and levels of access are still relevant to the responsibilities of individual users. Access for staff who are no longer employed by the academy are removed as soon as the staff member leaves.

The system is Cloud based and hosted by the provider – Education Software Solutions

The Trust complies with the requirements of GDPR. The Board of Trustees and the Trust is registered with the Data Protection Registrar.

Alterations to any original documents such as cheques, invoices, orders and other vouchers are made clearly in ink and either initialled or signed. The use of correcting fluid or the erasure of information is not acceptable.

All accounting records including invoices, delivery notes, bank statements etc are retained for six years, plus the current year, in a secure area or electronically.

Reconciliations

The central team are responsible for ensuring that the following reconciliations are performed each month, and that any reconciling or balancing amounts are cleared:

- payroll control account;
- bank balance per the nominal ledger to the bank statement.
- any other reconciliations required to produce meaningful management accounts.

The central team sign all reconciliations as evidence of review.

Delegated Limits

Delegated limits are set out in the Trust's Scheme of Delegation which is reviewed on an annual basis. The Scheme of Delegation clearly sets out the levels of delegation for invoices, ordering tenders etc and the delegated authority level of each. The delegated levels are also embedded in the computerised finance system and authorisation will automatically escalate to the next level if the transaction exceeds an individual's delegated limit. There may be occasions when, due to supplier availability or best value, orders are split. This may result in multiple orders each being below the delegated threshold. Where orders are split, academies/UTC should still adhere to the delegated limits set out in the Scheme of Delegation and treat the purchase as a whole.

Financial Notices to Improve

It is noted where the DFE has concerns about the financial management and or governance in the Trust it may issue a Financial Notice to Improve (FNtI). Where there is actual financial failure it will issue a FNtL.

A FNtL sets out the actions required by the DFE which the Trust must take to address the underlying causes for concern. Should a FNtI be issued all the delegated authorities as per the Academy Trust Handbook . are revoked and all transactions require DFE approval. If the terms of the FNtL are not complied with the Trust will be in breach of the funding agreement.

Staff Severance Payments and Compensation Payments

Before making a staff severance payment above the contractual entitlement the Trust must:

- Consider whether such a payment is in the interest of the Trust, is justified, and based on a legal assessment of the chances of the Trust successfully defending the case at tribunal
- If the settlement is justified the amount must be less than the legal assessment of what the relevant body e.g. an employment tribunal, is likely to award in the circumstances.

Before making a compensation payment, the Board of Trustees must consider whether the proposed payment is based on a careful appraisal of the facts, including legal advice and that value for money will be achieved. Such a payment should not be seen as a reward for failure such as poor performance or gross misconduct.

If the Board of Trustees is considering making a special staff severance payment or compensation payment above the non-contractual entitlement of £50,000 or more, prior approval is required from HM Treasury via the DFE.

Ex-gratia payments will always be referred the DFE for prior authorisation.

Asset Sales, Leases and Tenancy Agreements

In accordance with the Academy Trust Handbook ., the Trust must seek and obtain explicit and prior approval from the Secretary of State via the DfE before:

- Entering into any freehold land or buildings sales or purchases;
- Taking up a finance lease.
- Taking up a leasehold or tenancy agreement on land or buildings from another party for a lease term of seven years or more.
- Granting a leasehold or tenancy agreement on land or buildings to another party for a lease term of any term.

Academies/UTC may dispose of any other fixed asset without the approval of the Education Secretary, but must obtain value for money. This may involve a public sale where the asset has a residual value.

An academy may take out and grant other types of lease without the Education Secretary's approval.

Borrowing

The Board of Trustees must seek the Secretary of State's approval for:

- Short-term borrowing, including overdraft facilities;
- Medium / longer term loans, including finance leases, where such borrowing is to be repaid from grant monies or secured on assets funded by grant monies

The Secretary of State sometimes introduces limited schemes to meet broader policy objectives e.g. Condition Improvement Fund (CIF) for capital projects and the Salix scheme to support energy savings.

Controls Over Expenditure

Budget holders are informed of the budget available to them before the start of the academic year. It is the responsibility of the budget holder to manage the budget and to ensure that the funds available are not overspent. A print detailing actual and committed expenditure against budget is supplied to each budget holder regularly and budget holders are encouraged to monitor this.

Individual budget holders have the authority to authorise expenditure up to the limit of their capitation / delegated budget which is detailed in the Scheme of Delegation. These limits are set within the configuration of the computerised finance system therefore budget holders are unable to authorise spend which exceeds their personal limit. In all cases funds must still be available in the annual budget allocation for the department, otherwise the order will be rejected.

AUTHORISED SIGNATORIES

The Scheme of Delegation sets out the amounts that individuals are permitted to sign for and details the number of signatories required.

The Trusts' preferred method of payment is via online BACS transfer. Supplier payment runs must be authorised by the Headteacher/Principal before upload to Barclays.net.

Access to Barclays.net is restricted to Office Managers and the central team. BACS transfer files uploaded to Barclays.net must be dual authorised by either the CFO or Headteacher/Principal.

PAYROLL

The Board of Trustees formally approves all appointments, terminations and salary levels. They have established procedures to:

- ensure personnel are competent, suitably qualified and trained to a level consistent with their responsibilities;
- provide clear statements of criteria for personnel selection;
- provide formal job descriptions;
- ensure that the cost of all appointments, re-gradings and any other changes in conditions of service of staff can be met within the resources available to the academy.

The Headteacher/Office Managers/Finance Officers maintain a list of staff employed by the individual academy/UTC and their current salaries, which has been authorised by the Board of Trustees. The information is also recorded centrally.

The Board of Trustees agreed to outsource the payroll service to a Payroll Bureau (currently Rotherham MBC.) The Payroll Bureau administers the payroll services and is responsible for:

- making returns to HMRC and the dates by which these returns should be made;
- details of ownership of programs and data files;
- the control and accuracy of data;
- details of authorised signatories for payroll amendments;
- back up provisions;
- a schedule of reports for financial and personnel monitoring purposes;
- access for academy staff and auditors as required.
- issue of contract of employment

The payroll service processes the staff payroll only on the instructions of the CEO/CFO/ Headteacher/Office Manager/Finance Manager or HR Manager as per the Scheme of Delegation. These can be submitted via the payroll bureau HR Portal, in writing or by e-mail to the payroll provider. They do not process salary changes authorised by the person whose salary is changing.

The Chair of Trustees notifies any changes to the CEO salary to the CFO.

Payments are made as follows:

- Net payments to staff, by BACS, to employees of the academy/UTC;
- HMRC payments to HMRC;
- Teachers' Pensions payments and LGPS payments for associate staff pensions;
- Overtime claims, as part of net payments to staff, through the payroll;
- Expense payments, through the payroll.
- Childcare and union payments, through the payroll
- Attachment of earnings order payments and other statutory payments, where required, through the payroll

Salary advances are not permitted under any circumstances. Any staff member experiencing hardship should be signposted to other support mechanisms by the Head/Principal/HR lead in the school/UTC.

Staff salaries must always be processed through the employee's 'home' school payroll and re-charge invoices raised where the sharing of staff takes place. Re-charges should include basic salary and on-costs unless otherwise agreed. In the event that the recharge is at detriment to either school budget, this must be signed off by the CEO prior to the staff sharing taking place.

Additional hours and overtime in excess of school budget must be requested in advance by the Headteacher/Principal using the Trust's specific email request service address. The request must detail why additional hours or overtime are required (e.g. project or time specific) and outline how monitoring and review will take place. All requests must be authorised by the CEO before any additional hours or overtime are worked. Once approval has been given, additional hours and overtime must be pre-authorised (excluding Invigilators) by the Headteacher/Principal using the form at Appendix O.

Access to personnel files is restricted to the CEO/CFO/Headteacher / Principal/Office Manager / HR Manager. The CEO/CFO/ Headteacher /Principal/ Office Manager / HR Manager and Finance and Payroll Assistants have authorised access to payroll software and the Payroll Bureau's administration area of their online HR portal and associated documents. In addition, the Office Manager / HR Manager has access to the payroll software for the input of sickness data.

No individual is treated as 'self-employed' without the clearance of HMRC.

Monthly Procedures

- Staff submit all payroll claim forms via the HR portal on a monthly basis and these are checked and authorised by the payroll function within each school to ensure that the claim is validly incurred
- The personnel function within each school then approves/rejects the claims via the HR portal by the due date.
- The Office Managers /Finance/HR Officers check the payroll (first run) for accuracy and to help ensure only the staff of the individual school are to be paid. Gross pay as per the payroll is checked off against the staff spreadsheet each month for accuracy and monitoring purposes. The payroll bureau are notified of any errors identified in a timely manner to ensure corrections are made for the final run of salaries.
- The Headteachers/Principal and Office Manager authorise the payroll payments sent to the bank.
- A monthly print-out of amounts paid to employees is retained by the academy/UTC and signed by the Headteacher, Principal, Office Manager as evidence of the checking and authorisation procedure;
- The CFO performs a monthly sample check of payroll items from schools within the Trust and reports this to the CEO.

Salary Overpayments

In the event that a staff member is overpaid salary, for whatever reason, the school/UTC must take immediate action. Support should be sort from RMBC Payroll Service in the first instance to establish the amount overpaid and all overpayments must be reported to the Central Trust team.

The employee in receipt of the overpayment will be contacted by the Central Trust team. The sample letter at Appendix Q (Salary Overpayment) will be used and amended accordingly to reflect the circumstance of the overpayment.

For overpayments to staff still employed by the Trust, a deduction will be made to recover the amount in full from the next available salary run. Repayment by instalment is not permitted and any request to do so, by the person who has been overpaid, should be reported to the Central Trust finance team.

In the event that staff are no longer employed by the Trust, the letter informing them of the overpayment must contain clear details of the school/UTC bank account to enable a direct payment to be made.

Honorariums

Approval must be sought from the CEO before honorariums are awarded to staff. The level of honorarium awarded will be determined by role complexity, the employee's skills and qualifications.

Honorariums are awarded in bands of £1,000 with the maximum award being £5,000.

Timesheets for casual/zero hours staff

The Trust have a number of employees who do not work regular contracted hours and who submit timesheets for hours worked – this is mainly examination invigilators. The school/UTC must ensure that there is a robust system in place to ensure that claimed hours are correct and in line with examination timetables. The following checking process must be followed:

The Examinations Officer will produce the timetable for examinations and allocate invigilator hours accordingly. The Headteacher/Principal must approve the timetable and invigilator hours in line with budgets and operational requirement. An invigilator schedule should then be produced with invigilator names and number of hours required. This will be passed to the payroll lead in the school/UTC.

On the day of the examination, signatures should be obtained from invigilators to evidence that they have attended and a copy of this should be maintained by the examinations officer. Invigilator claim forms will be cross referenced to the examination sign in sheet by the examinations officer and then passed to the school/UTC payroll lead. Invigilators will enter their hours on to the YourHR system and the school/UTC payroll lead should cross-check the hours claimed with the claim form.
Hours worked should be claimed within the payroll period and contact made with any staff who have failed to submit a claim when identified by the examinations officer.

Failure to the Payroll System

The monthly salary payments are transmitted to the designated bank which takes place at least 3 working days before the payment date. Therefore, the Trust should be aware of any difficulties at least 3 working days in advance, thus minimising risk.

The Trust's bank has been consulted regarding a possible failure to the payroll system or the usual method of transmission. In the event that pay details could not be transmitted to the bank via the usual system, the payroll database would be emailed directly to the bank and the content checked via telephone. The bank would arrange payments directly.

In the event of total IT failure at the Trust, payments would be discussed directly by telephone with the bank. Alternative IT facilities will be used in such an emergency.

LGPS pension benefit transfers

Requests to transfer pension benefits into the LGPS outside the 12-month automatic transfer period will be assessed on an individual basis. Requests outside the 12-month automatic transfer period will be presented to the Board at the first scheduled meeting following the employee request.

Special permission will need to be sought by both the Trust and LGPS before pension benefit transfers outside the 12-month automatic transfer period are enacted. Extenuating circumstances will need to be provided by the employee in explanation of why pension benefit transfers did not happen within the 12-month timeline.

PURCHASING

The Board of Trustees makes their buying decisions in accordance with the principles of 'best value' probity and accountability. Brighter Futures Learning Partnership Trust always considers price, quality and fitness for purpose when purchasing goods and services. Contracts are placed on a competitive basis and the reasons for selecting a supplier are minuted. Divisible contracts are prohibited. In line with the Academy Trust Handbook . Trust funds are not used to purchase alcohol.

Each academy/UTC in the Trust will act in accordance with the Trust's tendering and procurement arrangements as detailed below:

The Health and Safety competence of contractors is assessed, taking into account the policies and procedures of the DfE.

Only contractors registered with their professional or trade association are employed to carry out major work at the academy.

External providers of curriculum services in relation to PE and other subject areas will be approved by the CEO in the first instance. A Service Level Agreement will be submitted by the provider and this will be checked for public liability and other insurances along with general terms and conditions prior to sign off by the CEO or CFO. Headteachers/Principal will ensure that a full induction process is followed which will include the Trust Code of Conduct, Behaviour Policy, Fire and Evacuation procedures, Health and Safety Policy, and all other policies as appropriate to the service being provided. Headteachers/ Principal and the external provider should complete the template at Appendix N to evidence that this process has been completed.

Approved Suppliers

Only approved regular suppliers should be present on the computerised accounting system. New suppliers can only be entered onto the finance system by the central team. A new supplier set-up form should be completed before being actioned on the finance system.

Tendering

An accepted tender will be the one that is economically most advantageous unless it can be demonstrated that this is not the best option for the academy/UTC and other factors outweigh monetary savings.

This may depend on their capacity to provide quality, quantity, service, timely delivery and price competitiveness. Volume discounts and credit terms are taken into account. Consortia are used where they provide value for money.

Suppliers are selected from:

- business directories;
- trade journals;
- supplier catalogues and mailshots;
- information from other academies;
- information provided by the DfE.

The Scheme of Delegation sets out the limits, processes and authorising procedures for tendering and this is reviewed on an annual basis. The Trust observes the Public Sector Procurement thresholds.

Where required by the conditions attached to a specific grant from the DfE, the Department's approval must be obtained before the acceptance of a tender.

Open tenders – are where potential suppliers are invited to tender. This method involves the Trust Estates Manager discussing and agreeing with the Operations Director (OD) and CEO, where best to advertise for suppliers. Projects exceeding thresholds for Public Sector Procurement are advertised on the Find a Tender Service.

Restricted tenders refer to where suppliers are specifically invited to tender. This method is appropriate where:

- There is a need to maintain a balance between the contract value and administrative costs
- A large number of suppliers are likely to register an interest
- The nature of the goods means that only specific suppliers can be expected to supply the Trust's requirements
- The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering

Negotiated tenders mean that the terms of the contract may be negotiated with one or more chosen suppliers. This method is appropriate where:

- Other tender methods have resulted in no or unacceptable tenders
- Only one or few suppliers are available
- Extreme urgency exists
- Additional deliveries by existing suppliers are justified

The following tendering procedures are followed:

- The Trust Estates Manager prepares a specification, which is authorised by the Headteacher/Principal and Chair of the Local Governing Board with support from the OD with final approval from the CEO/CFO and sent to relevant suppliers.
- For any major building works of a value greater than £100,000, the services of an architect or consultancy company will be engaged to deal with the handling of specifications and suitability to tender;
- The Trust Estates Manager and OD are responsible for ensuring procedures are in place for testing the market and placing orders.
- The invitations to tender include:
    - an introduction/background to the project;
    - the scope and objectives of the project;
    - any technical requirements;
    - implementation details for the project;
    - the terms and conditions of the tender;
    - the form and date of response to the academy.

Where appropriate, a European or British Standard or other quality guideline is sought. Reference is made to appropriate safety standards and fire and health and safety regulations.

All replies must be addressed to the OD at the Central Trust Office and be contained in a plain sealed envelope marked 'Tender';

- Full records of the tender evaluation process will kept for contracts over £10,000;
- Tenders up to £100,000 will be opened by the OD and CEO/CFO
- Tenders above £150,000 will be opened by the OD, CEO/CFO and Chair of Trustees
- No supplier is allowed to amend their tender after the fixed date for receipt;
- All tenders are opened at the same time by staff authorised to do so. Two persons should be present for the opening of tenders as follows:
- Anyone involved in the opening of a tender will disclose any conflict of interest
- The following information is recorded:
    - the date and time of opening;
    - the names and signatures of those present;
    - the value of each tender;
    - details of suppliers who declined the invitation, or failed to submit a tender;

    - any omissions in the submission, e.g. documents, signatures, missing data;
- Late tenders are rejected and retained unopened until the contract is awarded. They are then returned to the tenderer with an explanatory note;
- Where contracts under seal provide for payments to be made in instalments, the CFO ensures a contract register is maintained which shows the state of the account on each contract together with related professional fees and other payments;
- The Trust Finance, Audit and Risk Committee make the decision as to which tender to accept. The decision is then ratified by the Board of Trustees.
- The Trust Estates Manager and OD will open a separate correspondence file for each tender which will contain copies of all correspondence and other relevant information
- The following points are considered when deciding which tender to accept:
    - suppliers;
        - qualifications, technical ability and experience;
        - pre-sales demonstrations;
        - after sales service;
        - quality procedures;
        - references from existing customers;
        - financial status;
        - professional indemnity insurance;
    - cost;
        - overall price;
        - unit price for parts of the product or service;
        - the possibility of 'hidden costs';
        - scope for negotiation.

Contracts

Contracts for a period of 1 year or less can be approved by Headteachers/Principals in line with the Scheme of Delegation.

Contracts for a period greater than 1 year, regardless of value, must be approved by the CEO before any long-term commitment is made.

All contracts relating to ICT, regardless of during, must be instigated by the Trust ICT Manager and approved by the CEO before any commitment is made.

See Appendix T – Contracts Checklist

Quotations

Quotations are obtained as per the Scheme of Delegation. There may be exceptions when more than one quotation is not required or possible. These could include:

- Emergency works
- Professional bespoke services
- Bespoke software service providers
- Items where existing contracts are in place
- Doncaster Council Traded Services eg technical services, admissions, meals, buy backs
- Specialist technical equipment
- Agency supply staff and availability
- Training courses
- Examination fees

In the event that schools/UTC are unable follow the Scheme of Delegation for the above reasons, they will obtain prior approval from the Headteacher/Principal and document on the Purchase Order the reason why further quotations were not obtained.

Purchase Orders

All procurement should be instigated by purchase order (see exceptions below) to ensure expenditure is pre-authorised to control budgets and to ensure best value principles are applied. Purchase orders

can be in the form of an official Trust template, email, minutes of a meeting, signed contract or be input directly into SIMS Finance.

Exceptions to this are:

- Utility services
- Telephones and postage
- Costs of monthly childcare vouchers and CRB checks
- Costs associated with contracts / leases entered into for set period of time
- Photocopier / printing recharges
- Periodicals / newspapers etc.
- Book clubs
- Flowers / decorations for Academy events
- Emergency works outside school hours
- Centrally charged services within the Trust
- Supply agency works where timescales are unable to be determined
- Examination fees, where an exam plan is in place

Orders are only made by telephone in exceptional circumstances and then confirmed in writing. Official academy orders are not generated for the private use of individuals.

Secondary Schools

Official orders are input directly into the finance system by budget holders at Doncaster UTC. An order form is created by the budget holder at Hungerhill School and passed to the finance team for input into the finance system.

Primary Schools

Official orders are created by the Office Manager and signed by the Headteacher before emailing to the Central finance team. These will only be input into the finance system if indicated on the order form or as required by the Scheme of Delegation. Orders not input into the finance system are matched to the subsequent approved purchase invoice and uploaded as one document.

The Ordering Process

- The budget holder completes a preliminary order form and passes this to the finance team or inputs the order directly into the finance system
- The order cannot proceed unless there are sufficient funds in the specific budget. This is outlined on the order form itself
- The order will automatically escalate to the level of authority prescribed in the Scheme of Delegation which has been built into the finance system.
- Once authorised the order will be electronically transmitted to the supplier via the finance system or hard copy printed and emailed to the supplier
- The computer accounts software records all orders placed that have not yet been invoiced. The finance office provides a list of orders to the relevant budget holders on request.
- Cancelled orders are marked as such, with the reason for cancellation, and retained in the finance office.

Receipt of Goods

- All goods received are delivered to the budget holder who carries out a prima facie check to ensure that the delivery is complete, deliveries are checked against the original order and the goods received note is signed and returned to the finance office.
- If the delivery is only partly fulfilling an order, the budget holder notifies the finance office which maintains a record of this;
- The finance office follows up any shortages or defective items with the supplier;
- The goods received note, if received, will be scanned into the finance system for completeness.

Purchase Invoices

- Purchase invoices are passed to the budget holder for authorisation. An approved invoice is confirmation the goods or services have been received.
- They are then certified by the Finance Manager/ Office Manager who checks the VAT number, and bank details are in accordance with the finance system.

- The purchase invoice will then be matched to the purchase order, either electronically (secondary schools) or manually (primary schools) and input into the finance system.
- The invoice will automatically escalate to the level of authority prescribed in the Scheme of Delegation which has been built into the finance system.
- There is segregation of duties between the raising of orders and the authorising of payments.

Payment of Invoices

The finance system holds details of payment terms for each supplier and only those invoices due for payment will be made available for the finance staff to process.

It is the policy of the academy to pay all invoices by the due date and to take advantage of any discounts available for early settlement where this is to the academy's advantage.

Payment is made when the finance office has made the following checks:

Checks include, VAT coding, Nominal coding, invoice accuracy and processing accuracy to confirm the above checks have been carried out.

Cheque Payment

The Trust does not use cheques as a method of payment.

Electronic Payment

The Trust preferred method of payment is electronically via Barclays.net and this is performed via an upload file produced by the computerised financial management system. Individual payments contained within each upload will have been authorised by the relevant signatories at the invoice stage and these are combined into batch of payments. Once the batch has been prepared by the office manager or central team, following authorisation by the–Headteacher/Principal, the file is uploaded onto Barclays.net by the office manager or central team A 2 factor authorisation system is in place and once the initial upload has been performed, the batch is then held by Barclays until a second authorising person is able to verify the payment. Within the Academy Trust, the individuals who are able to authorise at this second level are Headteachers/Principal, CEO, CFO and Trust Accountant.

Credit Notes

Credit notes are attached to the relevant invoices when they are received and processed in the same way as invoices.

Completeness of Supplier Balances

Invoices and credit notes are posted to the computer accounts software system as soon as the academy receives them, unless they are in dispute.

The finance office reconciles individual supplier balances to supplier statements, where available, on a monthly basis.

PETTY CASH

The Trust is committed to operating a cashless finance system but recognises that holding a small level of cash is sometimes required. Cash payments should not be routinely accepted and should be banked promptly. Cash transactions should be recorded in a petty cash book or spreadsheet.

Petty cash can be used for the purchase of minor items, which have been budgeted for. The petty cash float available in each Academy is £500.The float is only reimbursed from the main bank account. The petty cash tin is held in the safe.

Payments from petty cash are only made on production of a VAT invoice or till receipt or other proof that payment has been made and cannot exceed £60 in value. Petty cash payments are subject to the same authorisation procedures as purchases from the main bank accounts. The Finance Manager/Office Manager authorises the vouchers for payment. The person receiving reimbursement signs for the amount received.

In no circumstances will:

- personal cheques cashed through petty cash;
- staff loans paid through petty cash.
- no payroll or expense claims are paid from the petty cash
- the use of personal credit or debit cards by members of staff to make purchases permitted.
- personal loyalty cards are to be used

INCOME

The Board of Trustees has overall responsibility for ensuring that all income due to the academy is properly accounted for. Day-to-day responsibility for this is delegated to the Finance Manager / Officer Manager in each academy/UTC. Income, including valuations for donated services and gifts in kind, is accounted for in accordance with the requirements set out in the Academy Trust Handbook.

Receipts are given for all amounts of non-grant income, including transfers between staff.

Controls Over Incoming Funds

Postal Receipts

All incoming cheques and cash are recorded immediately and entries verified by someone other than the person who has made the entry.

Fund-Raising Events

Records are maintained for each fund-raising event, in sufficient detail to identify gross receipts and how they have arisen, and all costs incurred.

For all events for which there is ticket income or gate money, reasonableness checks are carried out to ensure the takings equate to the number of tickets issued multiplied by the price per ticket.

Similar records are maintained for sponsored events.

Letting of Academy Facilities

All lettings are subject to the Lettings Policy, setting out the terms and conditions of the **academy/UTC letting contracts**, including the agreed charge.

The Board of Trustees, on the recommendation of the CFO and Finance and Audit Committee, approves letting rates.

- All hiring of academy/UTC equipment and facilities is recorded on the letting planner kept by the Finance Assistant and in a lettings diary;
- The lettings diary and the letting planner are reviewed by the Office / Finance Manager on a monthly basis to ensure that all lettings have been invoiced;
  When a letting is booked the hirer completes a hire form;
- The finance office generates sales invoices from the computer;
- Wherever possible income is collected in advance of the letting in any event all monies are received at the end of each term;
- One member of the finance office collects the cash and banks all receipts intact;
- The academy/UTC will ensure that relevant insurance is in place for each letting.

Academy Music Fees

Letters are sent to parents requesting payment for a contribution towards the cost. The amount of the final cost to be paid by parents will be determined by the CFO and ratified by the Finance and Audit Committee.

All monies received for music are paid to the setting via Ipayimpact or ParentPay. Where cash payments are made the finance office is responsible for keeping adequate records of income on a class list.

All receipts are banked intact.

Academy Trips

Letters are sent to parents requesting payment for voluntary contributions.

All monies received for trips are paid to the paid to the setting via iPayimpact or ParentPay. Where cash payments are made the finance office is responsible for keeping adequate records of income and expenditure on a class list.

All receipts are banked intact.

ParentPay will alert the Academy where events are unpaid. Where ParentPay is not in use the finance office prepares a final income and expenditure account for each trip which has taken place, and reports these to the Finance Manager/Office Manager who ensure that money collected and expended for each trip is in accordance with the academy's charging policy.

Please refer to the charging and remissions policy for academy activities at Appendix D.

Catering income

The Trust use various methods to accept payment for school meals:

- Cash, into revaluation units which take cash and record the value against the student's catering account.
- Online, payments being made by the Academy's Pay Portal and uploaded to the catering account system by an online link
- Cheque – recorded by the Catering Manager on the central catering account software
- ParentPay
- CRB Cunninghams – iPayImpact

Supporting records are generated by the relevant system and recorded on the accounting system.
Reminders for recovery of overdrawn catering balances are monitored weekly and texts sent to parents as a reminder in the first instance. The Debt recovery policy is followed, if so required.
The Board of Trustees, on the recommendation of the Finance and Audit Committee, approves the charges for catering.

Bad Debts

The academy chases all money due to it, which has not been paid within 30 days of an invoice being issued, by telephone and letter, depending on how much time has elapsed since the money was due to be paid.

The CFO will prepare a schedule of outstanding debt for consideration at each Finance, Audit and Risk committee meeting.

If a debt remains unrecoverable after one year, or, if during the year, it becomes clear that the debt will remain unpaid despite having taken all reasonable action to effect recovery, the CFO will submit a report to the Finance, Audit and Risk Committee for a decision to be made:

a) to write off the debt
b) to refer the matter on for legal action to be taken.

Bad debts are only written off when the academy has followed all possible procedures to ensure their recovery.
Please refer to the Debt Recovery Policy at Appendix E.

The DFE's prior approval is obtained if debts to be written off are above the value set out in the annual funding letter.

BANK AND CASH

Bank Facilities

Only the members of Brighter Futures Learning Partnership Trust Board can authorise the opening or closing of bank accounts.

The academy ensures that all transactions on its bank accounts comply with DFE regulations and with relevant, current accounting instructions and procedures issued by the DFE.

The academy does not overdraw its bank account or arrange with its bankers for overdrafts, loans or any other form of credit or deferred purchases. The bank has been informed that the academy is not allowed to borrow funds and that no account should be allowed to become overdrawn. The academy does not offer any security to the bank. All funds surplus to immediate requirements are invested in accordance with the Board of Trustees' investment policy.

Invoices paid out of the account are in the name of the academy trust or the school.

No cash dispensers are used to ensure all transactions are properly accounted for.

The operation of systems such as Bankers Automatic Clearing System (BACS) and other means of electronic transfer of funds are subject to the same level of control.

Bank Reconciliations

The Office Manager and central team carries out a regular bank review of items passing through the bank account and monthly full bank reconciliation between the bank statements and the accounting records and investigates any discrepancies immediately. The Headteacher reviews the bank reconciliation, signing them as evidence of review.

Cash Banking

Cash and cheques are locked in a secure place prior to banking to safeguard against loss or theft. All cash is banked intact, without delay and recorded on paying-in slips. Bank paying-in slips show the split of cash and cheques and reference cheques to the related debt. Cheques are identifiable by reference to the receipt numbers and names of the drawers and cash by reference to receipt numbers.

The finance staff banks all cash and cheques. Where unusually high levels of cash are received these are banked on the day of receipt wherever possible. Unbanked receipts are kept in a safe to safeguard against loss or theft. In no circumstances do cash holdings on the academy premises exceed the insured limit.

On a weekly basis at Doncaster UTC, cash contained in the revaluation units is removed from the machines and counted by finance administration staff and agreed to supporting records from the machine software system. The catering software cash receipts' reports are signed to confirm the checks performed. Banking is performed by two Doncaster UTC staff who will take cash to Barclays in tamper evident bags. Copies of the cash receipts report and completed paying in slip are passed to the finance staff who then reconcile these to the bank statements. Any discrepancies are investigated.

Online bank receipts

The Academy Trust has iPayimpact / ParentPay where parents can make direct bank payments for catering, trips, and other items.

Credit Cards

The following procedures apply for the use of a credit cards:

- the credit card will only be used in emergencies, where card payment is the most effective method (e.g. hotels and travel tickets) and for specific business purposes such use during school visits.
- Personal expenditure is not allowed.
- authorised users include Headteachers, Finance staff and other staff (for the purpose of school visits).
- The Headteacher/Principal is the card administrator for each school.
- The card administrator must be notified immediately if a card is lost, stolen or compromised.
- in all cases an authorised purchase order, signed in accordance with the Scheme of Delegation must be obtained prior to the transaction taking place. The only exception to this would be in the event of an emergency or school visit.
- maximum spend in any one transaction is £1,000 unless otherwise authorised by the CFO
- credit limits are set at £5,000 for primaries and £10,000 for secondaries.
- cards must be retained in the safe and released only by the Office / Finance Manager.
- the balance on the credit card is to be paid in full each month by direct debit.
- all supporting documentation relating to credit card purchases must be sent to the finance team to enable reconciliation against the bank account and input to the finance system.

SCHOOL VISITS

Calculating the cost of visits

All school visits must be properly costed out with an analysis provided (See Appendix P). This ensures that visits are not subsidised by the school budget and all necessary and contingency costs are covered. In some cases, Pupil Premium is used to fund visits for those pupils eligible and this cost must also be calculated. Visits vary in terms of costs and the spreadsheet at Appendix P should be used as a guide to what should be included when calculating the overall cost per pupil. This may be amended by the school to capture the actual costs of the visit.

COMPENSATION AND REIMBURSEMENT

Damaged property

Requests for compensation and reimbursement for property damaged on school premises will be considered on a case-by-case basis. Detailed evidence must be provided with each compensation and reimbursement request to support both the damage caused and that the damage occurred on school premises.

CCTC evidence may be used by the school to investigate compensation and reimbursement claims.

Compensation and reimbursement claims will be refused if the actions of the student/individual contributed to the damage caused.

Compensation and reimbursement will only be given on a like-for-like basis.

Evidence of original purchase value must be provided to support all compensation and reimbursement claims. If evidence of original purchase value cannot be provided to support compensation and reimbursement claims, the school reserves the right to refuse such claims.

SCHOOL MEALS

Onboarding students and paying for school meals

Parents/carers are expected to pay for school meals using online payment platforms used at each academy/UTC. If a parent/carer is unable to create an online account in time for the new term, then a temporary “overdraft” may be offered during the first week of term. The amount of the “overdraft” will be determined by each academy/UTC but should not exceed £20.

Parents/carers with accounts in arrears after the first week of term will be contacted to bring their account up to date. Balances above £20 will be escalated to the headteacher/principal and the debt recovery policy will be followed.

FIXED ASSETS

Fixed asset register

The fixed asset register consists of a list of items purchased within an accounting period which have been capitalised in line with the Trust's Capitalisation Policy. This applies to single items as well as groups of assets such as tables, chairs and ICT equipment.

Fixed assets are categorised as follows:

A. Land and Buildings
B. Plant and Machinery
C. Furniture, Fixtures and Fittings
D. Computer Equipment
E. Computer Software
F. Vehicles

Any items that meet the definition of a fixed asset but are below the capitalisation threshold, and are considered to be portable, valuable and desirable, shall be included on the inventory only.

Transactions relating to the Fixed Asset Register will be recorded on the Academy Trust's balance sheet and within the financial management accounting system.

The Fixed Asset Register should be reconciled at least annually to ensure accountability.

Inventory

The Site Managers/Business Managers maintain the inventory on each site. The academy includes details of all items with a cost greater than £200, and 'attractive' items below that value, in the inventory. Where the information is available the inventory records:

- item description;
- inventory number;
- serial number if known;
- date of purchase;
- item cost;
- source of funding (% of original cost funded from DFE grant and % funded from other sources);
- expected useful economic life;
- whether the item is also recorded on the Fixed Asset Register
- location where relevant;
- taken off site details where relevant;
- name of member of staff responsible for the asset.

Items used by the academy/UTC but owned by others are included, with a note of ownership. Leased items are identified as such with the termination date of the lease.

The CFO checks that the inventory has been maintained annually. Any discrepancies are investigated and reported to the Headteacher who informs the Board of Trustees of the loss and any known reason for this. The insurers are notified as appropriate.

Any items taken from the academy/UTC site (eg for home working) must be approved by the Headteacher with details recorded in the inventory. The length of time the item will be off site is recorded together with the appropriate authority. No items are removed from the academy for a extended period of time, which would unreasonably deny the academy use of those items.

Items deemed to be 'attractive' are security marked.

Capitalisation Policy

Fixed assets will be capitalised in line with the Capitalisation Policy which can be found at Appendix J. Building improvements will be capitalised if they are significant alterations or structural changes that cost over £10,000.

Depreciation

Fixed assets are to be depreciated to reflect the economic benefit of use in the financial statements, over the useful life of the asset. Assets under construction are not depreciated, because depreciation is appropriate only when assets are in operational use.

Depreciation will be charged as a minimum on an annual basis for preparation of the year end accounts. If deemed appropriate it may also be charged monthly for the management accounts. Regardless of the frequency, the depreciation charge will be calculated.

Groups of assets will use the same method of depreciation. The Trust has determined the following depreciation rates, asset life and methods:

Description	Useful Life
Land and Buildings	50
Plant and Machinery	5
Furniture, Fixtures and Fittings	5
Computer Equipment	3
Computer Software	3
Vehicles	4

If the useful life of the asset is determined to be significantly different to the time scales above, this will be reported to the Finance Audit and Risk Committee for a decision on the appropriate rate to apply to that particular asset.

Disposal of Assets

All disposals and write-offs of assets up to the net book value of £5,000 are authorised by the Headteacher/CFO and are notified to them using the form at Appendix I. Disposals above this limit must be authorised by the CEO, Board of Trustees and in some cases the DFE.

Items no longer required are sold when their collective estimated residual value exceeds £100. If the residual value is less than this the academy/UTC may agree to donate such assets to a charity. When disposing of assets the academy/UTC will ensure it maintains the principles of regularity, propriety and value for money. This may involve public sale where the assets have a residual value.

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

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

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

The following records are kept for disposals:

- the item disposed of and reason why;
- the date of disposal;
- the method of disposal;
- the proceeds of sale or how disposed of if scrapped;
- the person authorising the disposal.

No item is sold, leased or hired to a third party without the approval of the Headteacher.

Schools Conditions Allocation (SCA) funding

SCA capital funding is received annually and is deployed across the Trust estate based on need. The Trust estates manager maintains a site priorities schedule in the Trust estates plan. This plan enables the Board to allocate SCA funding across the Trust based on recommendations from the CEO.
(See Appendix R - Request for SCA funding capital expenditure).

Devolved Formula Capital (DFC) funding

DFC capital funding is received annually and is earmarked for ICT expenditure across the Trust. The Trust ICT manager maintains a Trust priorities schedule in the Trust ICT 3-Year plan. This plan enables the Board to allocate DFC funding across the Trust based on recommendations from the CEO. (See Appendix S - Request for DFC funding capital expenditure).

Losses

All losses are reported to the finance office/Headteacher. The finance office informs the police if the loss is a result of burglary or theft and the insurance company is informed at the same time. Action is taken immediately to prevent further loss.

The finance office maintains a record of losses and insurance monies received. The Board of Trustees is informed of all losses.

LEASING

There are two types of lease:

- operating lease (doesn't represent borrowing)
- finance lease (is a form of borrowing)

The Board of Trustees is responsible for approving all operating leases except for some transactions relating to land and buildings which require the approval of the DFE (please refer to "Asset Sales, Leases and Tenancy Agreements"). The Board of Trustees is also responsible for ensuring that finance leases are not entered into.

No leased item is disposed of without the express permission of the leasing company. This includes sale, part exchange, scrapping, writing-off, donating, re-leasing, subletting or any other form of disposal.

INVESTMENTS

Investments are made only in accordance with written procedures approved by the Board of Trustees which must ensure the investment risk is properly managed.
Investments are recorded in sufficient detail to identify the investment and to enable the current market value to be calculated. The information required will normally be the date of purchase, the cost and a description of the investment. Additional procedures may be required to ensure any income receivable from the investment is received.

FINANCIAL RECORDS

All records are kept securely in the finance archives for a period of 6 years plus the current year, after which time they are destroyed by the Office Manager under dual control. A record of all documents destroyed is maintained by the Office Manager, and retained in the finance office.

Financial Management Policy Version 29 agreed at FAR Committee 24 June 2026
Reviewed with no changes September 2026 Version 30

APPENDIX A: MEMBERSHIP OF BOARD TRUSTEES

MEMBERS
Mr J Stapleton
Mr R Young
Dr S Newman
Mrs J Savage

BOARD OF TRUSTEES

Mrs P Dodgshon	Chair
Mrs K French	Co Vice-Chair
Mrs S Ollier	Co Vice-Chair
Mrs Z Wardle	
Mr C Ennis	
Mr D Lindley	
Mrs H Wain	
Prof A Strachan	
Mr A Leach	
Mr A Sturch	

MEMBERSHIP OF FINANCE, AUDIT & RISK COMMITTEE
Mr D Lindley
Mrs S Ollier
Mrs Z Wardle

Company Secretary – Mrs T Chow

Clerk – Mrs Lesley Robinson – GLK Solutions

APPENDIX B: TERMS OF REFERENCE Finance Audit and Risk Committee

Role

The role of the Finance Audit and Risk Committee is to maintain an oversight of the Trust's governance, risk management, internal control and value for money framework. It will report its findings at least bi-annually to the Board of Trustees and the Accounting Officer as a critical element of the Trust's annual reporting requirements. The Committee must operate within the Financial Scheme of Delegation.

Authority

The Finance Audit and Risk Committee is a Committee of the Board of Trustees and is authorised to investigate any activity within its terms of reference or specifically delegated to it by the Board. It is authorised to request any information it requires from any employee, external audit, internal audit or other assurance provider.
The Finance Audit and Risk Committee is authorised to obtain external legal or independent professional advice it considers necessary to fulfil its duties, normally in consultation with the Accounting Officer and/or Chair of the Board.

The Audit Committee has no executive powers or operational responsibilities/duties.

Duties

- Advise the Board of Trustees and Accounting Officer on the adequacy and effectiveness of the Trust's governance, risk management, internal control and value for money systems and frameworks;
- Review the draft audited financial statements and highlight any significant issues to the Board of Trustees, prior to submission to the Secretary of State by 31 December each year;
- Review audit provision and make any recommendations to the Board of Trustees for the appointment, re-appointment, dismissal and remuneration of external auditors;
- Recommend the programme for the independent checking of financial controls, systems, transactions and risk. This programme of work is to be derived from the Finance Audit and Risk Committee's regard of the key risks faced by the Trust, the assurance framework in place and its duty to report to the Board of Trustees;
- Review internal audit provision and approve the appointment, re-appointment, dismissal and remuneration of an internal auditor or other assurance provider which are most appropriate to the circumstances of the Trust and as outlined in the Academy Trust Handbook .;
- Receive the reports on risk and financial controls to review and assess the effectiveness of the financial procedures and internal control;
- Receive reports (annual reports, management letters etc.) from the external auditor and other bodies, for example the Department for Education (DFE) and the National Audit Office (NAO), and consider any issues raised, the associated management response and action plans related to referring reports to the Board of Trustees or other committees for information and action where appropriate;
- Regularly monitor outstanding audit recommendations from whatever source, ensuring the progress of actions and any delays to implementation dates are reasonable;
- Review the Trust's Whistleblowing Policy and ensure that all allegations of fraud or irregularity are managed and investigated appropriately;
- Consider any additional services delivered by the external auditor or other assurance provider and ensure appropriate independence is maintained;
- Ensure appropriate cooperation and coordination of the work of the external auditor and responsible officer or other assurance provider;

Administration

The membership of the Finance Audit and Risk Committee will consist of committee members appointed by the Board of Trustees and will include:

- **As a minimum 3 Trustees from the Board of Trustees**, one of whom is the CEO (Accounting Officer)
- The Finance Audit and Risk Committee will normally be attended by the CFO.
- The Finance Audit and Risk Committee may ask other officials of the organisation or a representative of External Audit to attend to assist with discussions on any particular matters.
- The Finance Audit and Risk Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.
- The CEO and/or CFO will withdraw if any discussions relate to them
- The CEO and/or CFO will withdraw from discussions which relate to matters of audit planning which should only be discussed by members of the committee . Once agreed any such plans should be shared with the CEO and/or CFO.
- The Chair of the Finance Audit and Risk Committee will be appointed annually by the Trust Board of Trustees.
- Any Trustees may attend Finance Audit and Risk Committee meetings with the consent of the Committee Chair and they will have observer status.
- The quorum for the Finance and Audit Committee shall be three.
- The Board, the Accounting Officer or the Chair of the Finance Audit and Risk Committee may ask the Finance Audit and Risk Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.
- The External Auditor or Internal Auditor may request a meeting with the Chair of the Finance Audit and Risk Committee at any time in the year.

APPENDIX C: DEBT RECOVERY POLICY

Wherever possible, income due will be collected before or at the time of relevant sale or service provided. If this is not possible, a debtor's account (invoice) will be issued. All debts will be recorded and non-payment will be followed up by issuing reminders as follow:

1st reminder	-	30 days from date of account or in the case of lettings before the first letting commences.
2nd reminder	-	60 days from date of account
Final reminder	-	75 days from date of account

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

Bad debts in the Trust have historically been non payment of dinner money and trip money and the below draft letters should be used to send out to parents. These can be adapted for other use for example lettings.

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 Scheme of Delegation. Each academy/UTC should notify the CFO of the intention to write off such debt in the space provided below. This will be reported in to the Board of Trustees where deemed necessary in line with the Scheme of Delegation.

Returned Cheques

In the case of returned cheques, the drawer will be contacted and instructed to pay in cash the amount of the cheque and any charges that the Academy/UTC has incurred.

Academy/UTC Name:
Amount of Debt being authorised for write-off
Brief details of how the debt has arisen
What steps have been taken so far to recover the debt
Signed: (Business Manager)_____ Date: _____ Signed: (Headteacher) _____ Date: _____ Signed: (CEO/CFO) _____ Date: _____

Bad Debts – Letter 1 – First Reminder
To be sent 30 days after the account has become overdrawn:

Dear Parent/Carer

It has come to my attention that the iPayimpact / ParentPay account for your child is overdrawn and has been for the last 30 days.

Under the terms of our Funding Agreement we are unable to subsidise costs for meals, visits and other activities which fall outside of the education offer and we therefore request that you take immediate steps to pay the school this outstanding balance.

The balance showing on your child's account currently is _____.

You are able to pay this directly to iPayimapct / ParentPay however if you experience any difficulty please contact the school finance office.

If you think that you have an entitlement to Free School Meals for your child you should contact the school to make a claim or do this via Doncaster Council website at the following link:

Free school meals - Doncaster Council

Unfortunately, we are unable to provide your child with further meals from the school kitchen until this debt is paid in full so you therefore need to send your child into school with a packed lunch until this matter is resolved.

Bad Debts – Letter 2 – Second Reminder
To be sent 60 days after the account has become overdrawn:

Dear Parent/Carer

We wrote to you on _____ regarding a debt which had been outstanding for 30 days.

We explained that restrictions within our Funding Agreement mean that we are unable to subsidise costs for meals, visits and other activities which fall outside of the education offer.

Unfortunately our records show that your account is still showing a deficit balance of _____

We respectfully ask that you pay the above amount via iPayimpact / ParentPay. If you are experiencing difficulties or would like to discuss the possibility of a payment plan you should contact the school finance office immediately.

If you think that you have an entitlement to Free School Meals for your child you should contact the school to make a claim or do this via Doncaster Council website at the following link: Free school meals - Doncaster Council

I have informed you that we are unable to provide your child with further meals from the school kitchen until this debt is paid in full and that you would need to provide your child with a packed lunch.. You should continue to do this until this matter is resolved.

If the above amount is not paid to the school within the next 14 days and you have not contacted the finance office to discuss this, we will need to take the matter further and seek legal advice.

Thank you for your support.

Bad Debts – Letter 3 – Third Reminder
To be sent 90 days after the account has become overdrawn:

Dear Parent/Carer

We wrote to you on _____ and again on _____regarding a debt which has now been outstanding for 60 days.

Unfortunately our records show that your account is still showing a deficit balance of _____.

We have asked that you pay the above amount or contact the school office if you are experiencing difficulties or wished for a payment plan to be put in place. We also provided you with information regarding Free School Meals and asked that you provide your child with a packed lunch whilst we resolved the matter.

I am now writing to inform you that you will be contacted shortly by the school and invited to attend a meeting with the head teacher to discuss this further. I would urge you to engage with this process because, unless we are able to resolve this matter quickly, we will have no other option than to ask our legal representative to make contact with you.

Thank you for your support.

APPENDIX D: Flow charts of finance processes – Aide-Memoire only

Month End Procedures for All Schools/UTC		Date Complete
Bank	• Ensure all bank transactions are recorded before the month end, checking bank statement against transactions posted on SIMS Finance – use ***CMS400 – Bank Account Transaction Enquiry or CMS510 – Cash Book***	
	• Perform Bank Reconciliation Procedure within one week of month end.	
	• Import statement into SIMS using ***CMS602 – Automatic Statement Load*** and reconcile transaction using ***CMS650 – Match Transaction to Statement***	
	• Print off reconciliation – use ***CMS570 Bank Reconciliation***. Ensure that the difference is £nil (orange lines on the reconciliation) or provide information regarding any variance.	
	• Scan and email signed reconciliation to Central Trust. Ensure the report is signed by the Headteacher/Principal.	
Payroll	• On receipt of the first payroll checking report from RMBC, check thoroughly particularly where staff changes have happened during the month. Report any errors immediately to RMBC so that they can rectify in time for the final payroll run – liaise with Head over report and any changes.	
	• On receipt of the final payroll run, check against first report noting any changes and ensuring that any errors previously reported have been actioned.	
	• Analyse out payroll to required format ready for posting to SIMS Finance. Also provide a comparator to the previous month entries.	
	• Print off summary sheet and ask Head to sign and date.	
	• Post payroll journals on to SIMS using ***NML300 – Journal Entry*** using the payroll template attached.	
	• Ensure all journals balance back to Payroll Analysis previously performed.	
	Scan and email printed, signed summary to Central Trust	
Management Accounts	• Once all items for the month are posted, run ***SIMS_LCSUM_BY_LC - SIMS Ledger Code Summary By Ledger Code to Period***	
	• Using this report investigate any variances on a code by code basis and make a note of any substantial variances. This will inform the narrative on the management accounts.	
	• If you are aware that there are some invoices that have not been received, make a provision for these using ***NML300 – Journal Entry***. The credit entry should be coded to 90000/310700-00	
	• Once you are satisfied that all variances are accounted for run ***SIMS_MGTBVSCCAT - SIMS Management Budget Variation School by Category***	

	• Insert headings to identify the In Month, Cumulative and Projected Columns of the report.	
	• Provide a narrative to explain any variances and any other key information – this could be emerging risks, use of ring fenced funding, additional income . additional expenditure etc.	
	• Please include somewhere on the narrative the bank balance as per the last day of the month and also what the budgeted and expected surplus are as a % of GAG funding.	
	• Include Benchmarking data as directed by the CEO	

APPENDIX E: DECLARATION OF PECUNIARY AND BUSINESS INTEREST

Declaration of pecuniary and personal interest

Name: ----------

School: ----------

Position: ----------

I _____, declare as a CEO/Member/Governor/Trustee/Company Secretary/Employee of _____ that I hold the following personal and/or pecuniary interest(s):

Pecuniary interests	**Please provide details of the interest**
Current employment	
Businesses (of which I am a partner or sole proprietor)	
Company directorships – details of all companies of which I am a director	
Charity trusteeships – details of all companies of which I am a trustee	
Membership of professional bodies, membership organisations, public bodies or special interest groups of which I am a member and have a position of general control or management	
Gifts or hospitality offered to you by external bodies while acting in your position as a governor/trustee/ employee and whether this was declined or accepted in the last 12 months	
Contracts offered by you for the supply of goods and/or services to the trust/school	
Any other conflict	

Personal interests	**Name**	**Relationship to me**	**Organisation**	**Nature of the interest**
Immediate family/ close connection to governor/ trustee/employee				
Company directorships or trusteeships of family/close connections to governor/trustee				

If you are a governor or trustee of any other schools and/or academies, please provide details below:

Name of school/academy: .....
Position held: .....
Date appointed/elected to post: .....
Date of termination to post: .....

To the best of my knowledge the information supplied above is correct and complete. I understand that it is my responsibility to declare any conflict of interest/loyalty, business or personal that relates directly or indirectly, to myself or any relation in any contract, proposed contract or other matter when present at a meeting at the school where such contract or matter comes under consideration. I understand that I must withdraw from any meeting during the discussion of such contract or matter and must not vote in respect of it.

I agree to review and update this declaration annually and give consent for the information provided to be used in accordance with the trust/school's conflicts of interest policy.

Signed: .....

Date: .....

Guidance notes
Governors, trustees and staff have a legal duty to act only in the best interests of their schools. Where a situation arises in which they cannot do this due to a personal interest they have, steps should be taken to identify, prevent and record the conflict. This ensures governors, trustees and staff are acting in the best interests of the school. In the declaration above, you must provide details relating to:

- Your ownership or partnership of a company or organisation which may be used by the trust/school to provide goods or services;
- Goods or services you offer which may be used by the trust/school;
- Any close relation you have to someone who satisfies either of the above;
- Any close relationship you have to someone who is employed by the trust/school.

Declaring your conflicts of interest is a legal requirement within the School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 and for academies, in the Articles of Association and Academy Trust Handbook .. However, making an annual declaration does not remove your requirement to make an oral disclosure of the interest and temporarily leave any meeting, where the interest is relevant to something being discussed.

Pecuniary interests
Generally, individuals should not participate in any discussions in which they may directly or indirectly benefit from a pecuniary interest, except where the relevant authority has authorised this i.e. legislation for maintained schools or articles of association for academies. A direct benefit refers to any personal financial benefit and an indirect benefit refers to any financial benefit you may have by virtue of a relationship to someone who stands to gain from a decision of the governing board. Both direct and indirect interests must be declared.

Non-pecuniary interests (Conflicts of loyalty)
There may be a non-pecuniary interest whereby the individual does not stand to gain any benefit but a declaration should still be made. For example, this might be where an individual has a family member working in the school. While they might not benefit personally, their judgment could be impaired if something was brought up that would affect the family member.

Handling the conflict
The trust must make a decision as to whether or not they should take steps to remove the conflict by:

- Not pursuing the course of action it relates to; or
- Proceeding with it in an alternative way which does not give rise to conflict; or
- Not appointing the individual in question or seeking to secure their resignation.

During meetings, the following should be recorded:
- The nature of the conflict;
- Which individual(s) it relates to;
- Whether a declaration was made in advance of the meeting;
- A brief overview of what was discussed;
- Whether the individual(s) withdrew from the meeting;
- How the trust made the decision in the best interests of the school.

The School and Early Years Finance (England) Regulations 2013 provide for local authority financing schemes to keep a register of pecuniary interests for the trustees, governors and staff of schools. The register should be reviewed annually by the clerk to the governing body but any new interest or ceased interest, should be reported to the clerk as and when they occur. Upon completion, this signed form should be given to the clerk of governors whose responsibility it is to keep a register of all interests and review it annually. You can find NGA's model conflict register on the NGA's website.

The Charity Commission has produced guidance on dealing with conflicts of interests which may be useful, even for schools that do not have charitable status.

APPENDIX F: REPORTING OF BUDGET VIREMENTS AND AMENDMENTS

Brighter Futures Learning Partnership Trust
School Name – Example only
To be used monthly to shown virements in period
Financial Year 2021

Ledger Code	LC Description	Annual Original Budget	Virement/ Variation in period	Reason for virement/variation	Annual Current Budget
510100-01	GAG(not stud supp/trust grant)	-1,165,102.00	0		-1,165,102.00
510150-01	Rates reclaim	-4,753.00	0		-4,753.00
510200-01	Pupil Premium grant	-60,835.00	0		-60,835.00
510250-01	Universal Inf Free School Meal	-34,380.00	0		-34,380.00
550100-51	Condition Improvement Fund	0.00	4,573.00		4,573.00
550250-51	Devolved Formula Cap	-7,500.00	0		-7,500.00
610100-01	Leadership:Salaries	180,717.00	882.00		181,599.00
610200-01	Leadership:Employers NI	21,600.00	124.00		21,724.00
610300-01	Leadership:Pension contrb	42,794.00	207.00		43,001.00
612100-01	Teachers:Salaries	372,549.00	94.00		372,643.00
615200-01	Teach Assist:Employers NI	14,453.00	-1,953.00		12,500.00
615300-01	Teach Assist:Pension contrb	35,503.00	-3,229.00		32,274.00
625100-01	Fin and Admin:Salaries	62,285.00	-5,632.00		56,653.00
625200-01	Fin and Admin:Employers NI	5,257.00	-777.00		4,480.00
625300-01	Fin and Admin:Pension contrb	10,402.00	-930.00		9,472.00
627100-01	Site Staff:Salaries	21,929.00	2.00		21,931.00
627150-01	Site Staff:Overtime	3,000.00	1.00		3,001.00
637300-01	Nursery Staff:Pension contrb	1,911.00	-3.00		1,908.00
720300-01	Electricity	12,600.00	0		12,600.00
730100-01	Cleaning contracts	41,266.00	0		41,266.00
730200-01	Cleaning equip and materials	3,000.00	0		3,000.00
760300-01	Hygiene Supplies&Services	1,200.00	0		1,200.00
760700-01	Other Occupancy	800.00	0		800.00
810200-01	Curriculum Materials	25,620.00	10,000.00		35,620.00
820100-01	Educational IT Equipment	10,000.00	5,000.00		15,000.00
820300-01	ICT Support contract	5,000.00	0		5,000.00
855250-01	Clerking board/governr meeting	6,955.00	0		6,955.00
855300-01	Property Management Services	2,970.00	0		2,970.00
855370-01	Admissions service	2,000.00	0		2,000.00
865100-01	Academy governor-travel	500.00	0		500.00
880506-51	Furniture & Equipment Acq	19,000.00	-19,000.00		0.00
		-369,259	**-10,641**		**-379,900**

Signed (Finance lead) _____ Date _____

Signed (CFO): _____ Date _____

Signed (CEO): _____ Date _____

B

Belonging

We build a culture where every child, colleague and community member feels safe, valued and included, creating a strong sense of family across our Trust.

F

Flourishing

We enable every child and adult to flourish through rich opportunities, high quality education and exceptional care, so that all can achieve their full potential.

L

Leadership

We lead with integrity, ambition and professionalism, empowering others through strong governance, expert practice and moral purpose.

P

Partnership

We work in partnership across our academies and communities, sharing expertise, building capacity and achieving more together than we could alone.

T

Transformation

We transform lives through education by raising aspirations, tackling disadvantage and creating brighter futures for every child and young person.

APPENDIX G: EQUIPMENT DISPOSAL FORM

School/Department_____

Equipment description/name:_____

Make:_____ **Model:**_____

Serial No:_____**Year of purchase:** _____

Original cost:_____

Reason for disposal:_____

_____

_____

Proposed disposal method:

	Please tick	***Details:***
To be scrapped		
To be sold		
Part exchanged		
Other		

If to be sold, please state:
To whom:_____

Proposed sale price (net of VAT) **£**_____
Note: VAT must be added to any sale price

Invoice number/payment reference _____

***Confirm that health and safety risks have been considered?** **Yes/No (*please delete*)**

OR confirm that a safety assessment has taken place by:_____

Disposal approval:

Proposer ***(sign & print)***_____date_____

Authorised ***(sign & print)***_____date_____
Headteacher/CFO/CEO (please delete)

Inventory updated:
By *(sign &print)* _____date_____

Before an item is scrapped consideration should be given to whether it has a resale value. If an item is to be scrapped, an assessment must be made of the health and safety and environmental risks. Additionally for items being sold or donated we also have a duty of care

APPENDIX H: CAPITALISATION POLICY

This accounting policy establishes the minimum cost (capitalisation amount) that shall be used to determine the capital assets that are to be recorded in the Trust's annual financial statements.

Capital Asset Definition

A "Capital Asset" is defined as a unit of property that: (1) has an economic useful life that extends beyond 12 months; **and** (2) meets the capitalisation threshold. Capital Assets must be capitalised and depreciated for financial statement purposes.

Capitalisation thresholds

The Trust establishes the following amounts for minimum capitalisation. Any items costing below this amount should be expensed in the trust's financial statements.

Description	**Capitalisation Threshold £**
A Land and Buildings	5,000
B Plant and Machinery	1,000
C Furniture, Fixtures and Fittings	1,000
D Computer Equipment	1,000
E Vehicles	At Cost

Capitalization method and procedure

All Capital Assets are recorded at historical cost as of the date acquired.

Tangible assets costing below the aforementioned threshold amounts are recorded as an expense in the Trust's annual financial statements. Alternatively, assets with an economic useful life of 12 months or less are required to be expensed for financial statement purposes, regardless of the acquisition or production cost.

APPENDIX I: REWARDS FOR STUDENTS – REQUEST TO CEO

Please complete the below if you intend to award gifts to students, as part of a rewards scheme, where the gift is of an ICT or technological nature eg iPad, tablet or similar.

Such items would normally be placed on the school/UTC asset register and depreciated in line with Trust Policy. This will not be the case if they are being given to students and therefore prior approval must be sought from the CEO.

Part 1	Request Approval
	Await approval from CEO
Part 2	CEO to sign approval/refusal
Part 3	Order goods – please note on the purchase requisition that the item is part of Awards and Rewards and should therefore not be treated as a capital purchase.
	On receipt of goods please note details on eg Model and serial number
Part 4	Headteacher to sign Part 4 Appendix K to confirm
	Student to sign Part 4 Appendix K to confirm receipt

Part 1

School Name:
Proposed purchase:
Total Cost (excl VAT):
Rationale for award/reward – *please include how students will be selected and whether this is a one off prize giving or whether the school intend to repeat. Please include which funding stream this is being allocated to.*
Signature (Headteacher/Principal)
Date:

Part 2

CEO Approval – Signature:
Date:
If not approved please provide reasons below:

Part 3

Purchase Order Number:
Description of item:
Model Number:
Serial Number:

Part 4

Name of Student :	**Form/Class:**
Date of Award:	
Headteacher signature to confirm Award:	
Student signature to accept award:	

PLEASE NOW SEND COMPLETED FORM TO THE ICT MANAGER TO ENABLE THE CENTRAL RECORD TO BE UPDATED

APPENDIX J: LETTER REGARDING CLAWBACK OF EXAMINATION COSTS

Dear Parent/Carer

As your child is entering Year [x], you will be aware that [school name] will begin preparations for entry to external examinations for the [Term/Year] series of examinations.

We know that you understand the importance of these examinations in enabling your child to continue into [Post 16/University/Training/Employment] and that you fully support the efforts made by the Trust to facilitate this.

Examinations are booked some time in advance of sitting and this is to ensure that your child does not miss an exam entry date. The exams cost the Trust significant amounts and these charges are levied regardless of whether your child attends for the exam or not.

In the event that your child fails to attend any exam(s) without good reason, you should be aware that the school/UTC will make a charge directly to you to reimburse the cost that the school/UTC has incurred. We wanted to make you aware of this in advance to enable you to plan ahead and avoid first and foremost your child missing an exam, and secondly to avoid a charge being incurred to reimburse the Trust examination fees.

APPENDIX K: EXTERNAL PROVIDER INDUCTION CHECKLIST

External providers of services to the school/UTC should indicate below that they have read and understood key Trust policies and that they have undergone an induction process to enable them to undertake their service.

NAME OF PROVIDER:	
NATURE OF PROVISION:	
NAME OF SITE WHERE THE PROVISION IS BEING DELIVERED:	
NAME OF BFLPT STAFF MEMBER RESPONSIBLE FOR INDUCTION AND OVERSEEING THE PROVISION	
NAME OF PROVIDER STAFF MEMBER RESPONSIBLE FOR DELIVERY	

Please insert dates and signatures below to indicate that policies have been provided, read and understood, and that induction has been completed.

	BFLPT Signature	Provider Signature	Date
Welcome to site			
Tour of site			
Site facilities/housekeeping			
Site rules			
Introductions to key staff			
DBS Verification			
Code of Conduct			
Fire Safety and Evacuation			
Safeguarding Policy			
Behaviour Policy			
Health and Safety Policy			
Student/Pupil specific information provided (Please detail)			
Subject / Curriculum Specific Information provided (Please detail)			
Any other information provided and specific to the provision delivery (Please detail)			

APPENDIX L: TIMESHEET PRE-AUTHORISATION AND APPROVAL

Brighter Futures Learning Partnership Trust

Pre-Authorisation and Claim Form - Additional Hours– Claim period 16th-15th monthly (Please complete using capitals, black ink and write clearly)

This form must be passed to the person responsible for authorising the additional hours before the hours are worked.

This claim form should be used when claiming payment for addition hours worked in excess of the employee's standard contract hours which are within the normal working week of 37 hours (Monday to Friday) or where work on a Saturday or Sunday does not attract enhanced payment. These hours are paid at plain time.

Payroll Number						Surname

This can be found on your payslip.

Forename	Post Title	Date Received by Payroll

In the "Number of Hours Worked" column, minutes should be entered as a decimal. To calculate the minutes worked into a decimal – divide the minutes worked by 60. For example, 5mins = 0.083, 10mins = 0.167, 15mins = 0.25, 30mins = 0.500, 35mins = 0.583, 40mins = 0.666, 45mins = 0.750, 50mins = 0.833, 55mins = 0.917 e.g. 2 hours and 30 mins = 2.500

Date	Times worked		Number of hours worked						Description of Duties/ Further info
	From	To							
					.				
					.				
					.				
					.				
					.				
					.				
					.				
					.				
					.				
					.				
					.				
		TOTAL			.				Minutes should be entered as a decimal

I CERTIFY THAT I HAVE AUTHORISED THE ABOVE MEMBER OF STAFF TO WORK THE ADDITIONAL HOURS

Authorising Signatory…… Print name……..……..

Date…….. These hours should be coded to……

I certify that I have worked the hours as shown above and have made this claim in accordance with the guidance notes overleaf.

Employee Signature……Date……..……

I certify that the hours detailed above are duly authorised with the guidance notes overleaf and the claim is authorised for payment.

Authorising Signatory……Print name……Date……

WHEN COMPLETED AND ALL AUTHORISING SIGNATURES ARE INCLUDED, THE INFORMATION ON THIS FORM SHOULD THEN BE INPUT TO YourHR – PLEASE THEN PASS THIS TO YOUR PAYROLL/HR LEAD WHO WILL THEN AUTHORISE THROUGH ManageHR. THIS SHOULD BE DONE BY THE 20th OF THE MONTH.

NOTES FOR GUIDANCE (Employee)

- This form must be passed to the person responsible for authorising the additional hours **before** the hours are worked.
- If you have more than one job, a separate claim form is required for each job.
- It is vital that you complete the form in full, including your payroll number (as shown on your most recent payslip). Any claims that are incomplete or submitted on the wrong forms and need to be returned may miss the deadline resulting in the claim not being paid in that month.
- The claim period is from the 16th of the month to the 15th of the following month inclusive, and must be received by Payroll by the 20th of the month to guarantee payment. If the 20th of the month falls at the weekend then the deadline is extended to 12 noon on the following Monday. Please note that any changes to out deadlines, for example, over the Christmas period, will be communicated to all staff by the Payroll Team.
- You must ensure that you submit claim forms on a monthly basis.
- You must pass this form to the person responsible for authorising the additional hours once they have been worked.
- Correctly authorised claim forms should be passed to the Payroll/HR lead in your school/UTC
- If you require any further guidance please contact the Payroll/HR lead in your school/UTC

NOTES FOR GUIDANCE (Manager)

- It is your responsibility to authorise the form prior to the hours being worked and to supply the expenditure code.
- As the authorising signatory you are responsible to ensure that the claim form is completed in accordance with the above guidance.
- If you require the claim (or any part of it) to be paid at a rate other than the employee's substantive rate of pay, please ensure that this is clearly stated.
- Managers must comply with the Working Time Regulations ensuring that staff take their rest breaks as appropriate.

APPENDIX M: CALCULATING THE COST OF SCHOOL VISITS

School Visits Costings Calculator			
School Name		Year Group/Class	
Visit Name		Pupil Numbers	
Visit Date		Staff Numbers	
TRANSPORT		**NOTES**	
Transport Cost			
Transport - Company used			
Transport - Coach size			
Tansport - Number of coaches			
Transport - Date Booked			
Transport - Pick up/Drop off Times			
VENUE		**NOTES**	
Venue - Hire Cost			
Venue - Total Ticket cost based on pupil number		Cost per pupil	
Venue - Total Cost of staff tickets		Cost per staff member	
Venue - Accomodation Cost			
Venue - Meal Cost			
Venue - Workshop Cost			
Venue - Other costs			
FOREIGN TRAVEL BOOKINGS		**NOTES**	
Travel provider - Total Cost		Cost per pupil	
Travel provider - Cost per staff member		Cost per staff member	
Travel provider - Additional costs			
OTHER COSTS		**NOTES**	
Medicine			
Resources			
Contingency amount			
Other			
Other			
CALCULATE THE COST PER PUPIL BY ADDING ALL THE ABOVE COSTS TOGETHER AND THEN DIVIDING BY THE NUMBER OF PUPILS			
CALCULATE THE COST TO PUPIL PREMIUM (IF VISITS ARE FUNDED) BY MULTIPLYING COST PER PUPIL BY THE NUMBER OF PP PUPILS			

NOTES FOR SCHOOL VISITS CALCULATIONS

1 Please complete school details, visit name, class name and date of vist

2 Transport costs vary and sometimes more than one vehicle is required
- Include the name of the company used and when it was booked
- Include agreed pick up and drop off times
- Include total tansport cost for all coaches

3 Venue costs are sometimes charged as one fee and others on a cost per pupil
- Include total cost if it is a one off hire fee
- Include total ticket cost but detail ticket fee per child in notes section
- Include any other costs such as workshops, meal, accomodation
- Ensure that all costs are entered - costs per pupil can be detailed in the notes section
- Include any other costs such as goody bags

4 Foreign travel bookings MUST be booked through a travel provider
- Include the travel provider total cost with cost per pupil in the notes section
- Include any costs for staff members
- Include any additional costs not included in the travel provider cost

5 Other costs should include purchase of resources, emergency taxis or food

6 The cost per pupil needs to be calculated by adding up all costs and multiplying by the number of pupil
Some schools fund visits from PP for eligible pupils - this cost should also be calculated

7 ALL COSTS SHOULD BE INCLUDED AND ANY CONTINGENCY COSTS INCLUDED IN THE CHARGE PER PUPIL FOR THE VISIT TO ENSURE THAT THE SCHOOL IS NOT SUBSIDISING VISITS. VISIT LETTERS CAN INCLUDE A BREAKDOWN OF COSTS FOR PARENTS IF DESIRED. PARENTS SHOULD BE INFORMED THAT VISITS WILL NOT GO AHEAD IF THERE ARE NOT SUFFICIENT NUMBERS OF PUPILS TAKING PART

APPENDIX N: SALARY OVERPAYMENT

xxxxxxxxxx
xxxxxxxxxx
xxxxxxxxxx
xxxxxxxxxx

date xx/xx/xx

Dear **[insert name]**

Salary Overpayment – [insert month] 2025

I have been informed that you left your position as **[inset position]** at **[insert school]** on **[insert date]**. Unfortunately, notification was received too late for **[insert month]** pay and consequently, you have been overpaid for the period **[insert overpayment period].**

The amount overpaid was **£ [insert amount notified by RMBC]**

Please make payment directly to the school bank account within the next **30 days** to avoid further action being taken.

If you would like to discuss a repayment plan, please contact the school or alternatively email the CFO at cfo@brighterfutureslpt.com

Account Name: Brighter Futures Learning Partnership Trust – **[insert school name]**
Account Number: [insert account number]
Sort code: 20-26-63

Yours sincerely

Garath Rawson
CEO Brighter Futures Learning Partnership Trust

APPENDIX O: REQUEST FOR SCA FUNDING CAPITAL EXPENDITURE

REQUEST FOR SCA FUNDING CAPITAL EXPENDITURE

School Name:	
Prepared by:	(Ops Director) and (Estates Manager)
Project Description:	
Estates Plan Priority Number:	
Identified Risk:	e.g. Operational, Safeguarding

Description of proposal

Please provide an overview of the project and include the current system/existing structure.

How much will it cost?

Summarise the cost implications.

Quotes/Tenders must still be obtained in line with the Scheme of Delegation.

Impact on education

Please include here whether the project will have a direct impact on quality of education.

Recommendation

Include here which model/quotation/version is recommended and why.

Ops Director signature_____ Date _____

Estates Manager signature_____ Date _____

CEO APPROVAL

CEO signature_____ Date _____

CEO NON-APPROVAL

The reason for non-approval will be outlined here.

APPENDIX P: REQUEST FOR DFC FUNDING CAPITAL EXPENDITURE

REQUEST FOR DFC FUNDING CAPITAL EXPENDITURE

School Name:	
Prepared by:	R England (Trust IT Manager)
Project Description:	
Included in ICT 3-year plan:	Yes/No

Description of proposal Please provide an overview of the project and include the current system/existing structure.
How much will it cost? Summarise the cost implications. Quotes/Tenders must still be obtained in line with the Scheme of Delegation.
Impact on education Please include here whether the project will have a direct impact on quality of education.
Recommendation Include here which model/quotation/version is recommended and why.
ICT Manager signature_____ Date _____
CEO APPROVAL CEO signature_____ Date _____
CEO NON-APPROVAL The reason for non-approval will be outlined here.

APPENDIX Q: CONTRACTS CHECKLIST

NAME OF SCHOOL/UTC	Choose an item.
NAME OF PERSON COMPLETING FORM	
NAME OF SUPPLIER	
DATE COMPLETED	

PLEASE CHECK THAT YOU HAVE THE AUTHORITY TO ENTER INTO THE CONTRACT UNDER THE SCHEME OF DELEGATION. THE FOLLOWING CANNOT BE SIGNED OFF BY SCHOOLS:

- **IT CONTRACTS**
- **CONTRACTS LONGER THAN ONE YEAR, NO AUTOMATIC RENEWALS**
- **CONTRACS OVER £1000. THE TRUST WILL CARRY OUT A BEST VALUE EXERCISE FOR ALL CONTRACTS ABOVE THIS THRESHOLD**

ISSUE	CONSIDERATION	YES	N/A
General Contract Terms	**Parties Named Correctly** – Are the school/academy trust and supplier properly identified (legal names, addresses, registration numbers)?	☐	☐
	Scope of Services / Deliverables – Is it clear *what exactly* is being provided, when, how often, and to what standard?	☐	☐
	Contract Duration and Renewal – Is the length of the contract appropriate? Contracts longer than 1 year to be signed by the CEO. No auto renewal contracts will be accepted	☐	☐
	Termination Clauses – Is there a fair notice period for either party to terminate? Avoid contracts where only the supplier can terminate easily.	☐	☐
	Exit / Break Clauses – Are there reasonable ways to end the contract early without excessive penalties	☐	☐
	Exclusivity – Does the contract tie the school to a single supplier unnecessarily?	☐	☐
	Variation Clauses – Can the supplier change prices or terms unilaterally? If yes, avoid or restrict.	☐	☐

Financial Terms	**Clear Pricing** – Is the pricing transparent, fixed, or subject to review? Avoid hidden or ambiguous costs.	☐	☐
	Payment Schedule – Are invoices due monthly, termly, or annually? Is this manageable for the school's cashflow?	☐	☐
	Late Payment Penalties – Are interest or admin charges fair?	☐	☐
	Value for Money – Is benchmarking or market comparison possible?	☐	☐
Legal and Compliance	**Governing Law and Jurisdiction** – Is it under English law? Avoid foreign jurisdictions.	☐	☐
	Data Protection (GDPR) – Does the supplier confirm GDPR compliance? Look for a Data Processing Agreement (DPA).	☐	☐
	Safeguarding – For services involving children, do terms reflect safeguarding responsibilities (DBS checks, reporting obligations)?	☐	☐
	Indemnities – Are schools unfairly liable for things outside their control? Suppliers should indemnify the school against their own negligence.	☐	☐
	Intellectual Property – Who owns resources, materials, or software developed?	☐	☐
Risk and Insurance	**Insurance Cover** – Has the supplier provided evidence of: • Public Liability Insurance • Employers' Liability Insurance (if relevant) • Professional Indemnity Insurance (for advice/services) • Cyber Insurance (if handling pupil/parent/staff data)	☐	☐
	Risk Allocation – Is liability capped at a fair amount (e.g., contract value or supplier's insurance cover)? Avoid unlimited liability placed on the school.	☐	☐

Documentation to Request Before Signing	**HMRC Compliance**: • If engaging self-employed contractors, request proof of **Unique Taxpayer Reference (UTR)** and consider an **IR35/Off-Payroll status determination** if relevant. • For companies, check Companies House registration.	☐	☐
	GDPR/Data Protection: • Data Processing Agreement (DPA) • Supplier's Data Protection Policy • ICO registration number	☐	☐
	Insurance Certificates (within the last 12 months)	☐	☐
	Safeguarding (where applicable): • Confirmation of enhanced DBS checks • Safeguarding policy/training records	☐	☐
	References or Track Record – Case studies, references from other schools, or evidence of prior compliance.	☐	☐

IMPORTANT NOTES

Please do not sign if the following clause are in the contract

- Auto-renewal without clear opt-out.
- Unilateral price increases without notice.
- Unlimited liability on the school.
- Vague service descriptions ("as required," "reasonable efforts") with no measurable standards.
- Supplier refuses to provide proof of insurance, GDPR compliance, or HMRC status.
- You are unclear how the company will interact with our safeguarding policies – always meet with outside providers who are coming into school to work with our children. There should be a formal meeting with minutes which outline our expectations before any contract is signed. Specifically Forest School, D of E, Sport Providers etc