Avenue
CENTRE FOR EDUCATION

ASSET DISPOSAL POLICY & PROCEDURES

2026 -2027

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Disposal of Assets / Write-off Policy

Introduction

In the event that the School suffers a loss of property, or disposes of assets, there is an expectation to undertake a formal write-off process.

What constitutes a loss?

For the purpose of a write off, the school is considered to have permanently lost the possession or use of property when any of the following occurs:

- Accidental damage to an item rendering it irreparable
- An item is stolen, i.e. theft/burglary/break-in
- Fire/storm/flood/malicious damage to property rendering the property beyond repair
- Loss of property for whatever other reasons

In addition to a 'loss', some equipment may no longer be retained, and/or used in school for a variety of reasons, including:

- Surplus to requirements
- Unserviceable
- Obsolete
- Unsafe

What property is subject to write-off?

- Any individual item that is recorded in the schools' asset register
- Any individual item not recorded on the school asset register, but has a replacement value of £100 or more.

What property is not subject to write-off?

- Minor items (under £99 each)
- Consumable items/stationery that are surplus to requirement, unserviceable, obsolete or unsafe and need to be removed from school.

Authorisation Levels

The school's Scheme of Financial Delegation / School's Finance Manual sets out the authorisation levels for write-offs, currently:

Headteacher	Less than £5,000
Management Committee	Over £5,001

The Headteacher will not inform the Management Committee about routine write-offs that are within their authorisation level. However, the Management Committee will be informed when:

- There is a criminal offence (e.g. theft from school).
- The write-off of a major item that has a replacement value over £1000.
- The write-off of a number of duplicate items with a total replacement value of over £1000 (e.g. three or more laptops).

Process for a write-off

The Management Committee is authorised to dispose of goods and materials surplus to the School's requirements by whichever means would, in the judgement of the Headteacher, result in the best value for the School. The options are as follows:

- Sale
- Donation to a not-for-profit organisation
- Refuse, recycling or destroying

Disposal by sale or trade-in must be approved by the Management Committee. Where a surplus item is likely to raise more than £500, a written report will be provided to the Management Committee for consultation before the disposal takes place. Written tenders shall be invited for any item likely to realise more than £500.

The Headteacher may dispose of surplus goods and materials to a not-for-profit organisation, subject to the approval of the Management Committee.

Written-off items and other major assets/resources, which are surplus to requirements, unserviceable or obsolete should be disposed of via refuse, recycling or destroying, as appropriate.

Disposal of ICT Equipment

The school will dispose of all surplus ICT equipment in a manner which prevents the transmission of personal data, infringement of licenses or copyright, is cost effective and which complies with both environmental requirements and the United Kingdom Directive on Waste Electrical and Electronic Equipment (WEEE).

Recording Disposals

A write-off / Disposal Authorisation must be completed prior to all disposals. The disposal of an item of equipment must be recorded in the school's asset register together with the date of disposal, the reason for disposal, the approval of the disposal, where it went and the amount of sales proceeds if appropriate.

Write Off/Disposal Authorisation Form

All sections to be completed in full before submission

Make / Model		
Serial Number		
Description of item		
Value		
Reason for write-off/disposal		
Method of disposal		
Requesting member of staff	*Print Name:*	*Job Title:*
	Signature:	*Date:*
Headteacher's Authorisation	*Signature:*	*Date:*
Resources Committee Authorisation	*Signature:*	*Date:*
Full Governing Body Authorisation	*Signature:*	*Date:*
Reported to Governors	*Date: / /*	

**Refer to Scheme of Delegation for authorisation levels*