

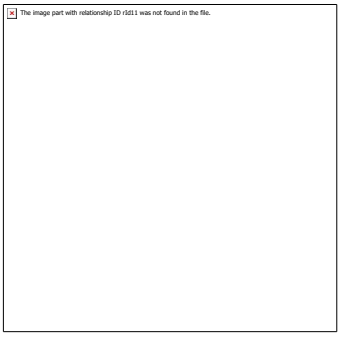
Finance Manual for Schools

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School Finance Manual

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Headteacher

Introduction

This document complies with best practice and explains procedures, which are in place at the school.

The aim of this Finance Manual is:

1. To detail the specific roles and responsibilities of Members and staff to conduct the financial administration of the school.

2. To ensure that the school meets the requirements of the Authority's financial policies, in particular:

- Luton Borough Council Scheme for Financing of Schools.
- Financial Regulations for Schools.
- Contract Procurement Procedures for Schools.
- Banking and other schemes contained within the LMS Schools Financial Handbook.

3. To assist the school in providing efficient and effective financial controls.
4. To ensure that financial control is maintained in the absence of key staff.

School management will ensure that all relevant members of staff receive copies of the manual.

School management will ensure that training needs of financial staff are periodically reviewed and addressed in conjunction with the Local Authority LMS Team/Capita/external providers as appropriate.

The manual will be reviewed annually by the Management Committee, (or a delegated member of staff), and any subsequent amendments will be into the manual added by document owner and dated.

The school may find themselves in dispute with a member of staff who has not followed procedures. It protects both the school and individuals if those who have a financial role acknowledge receipt and understanding of the sections of the finance manual, which affect them.

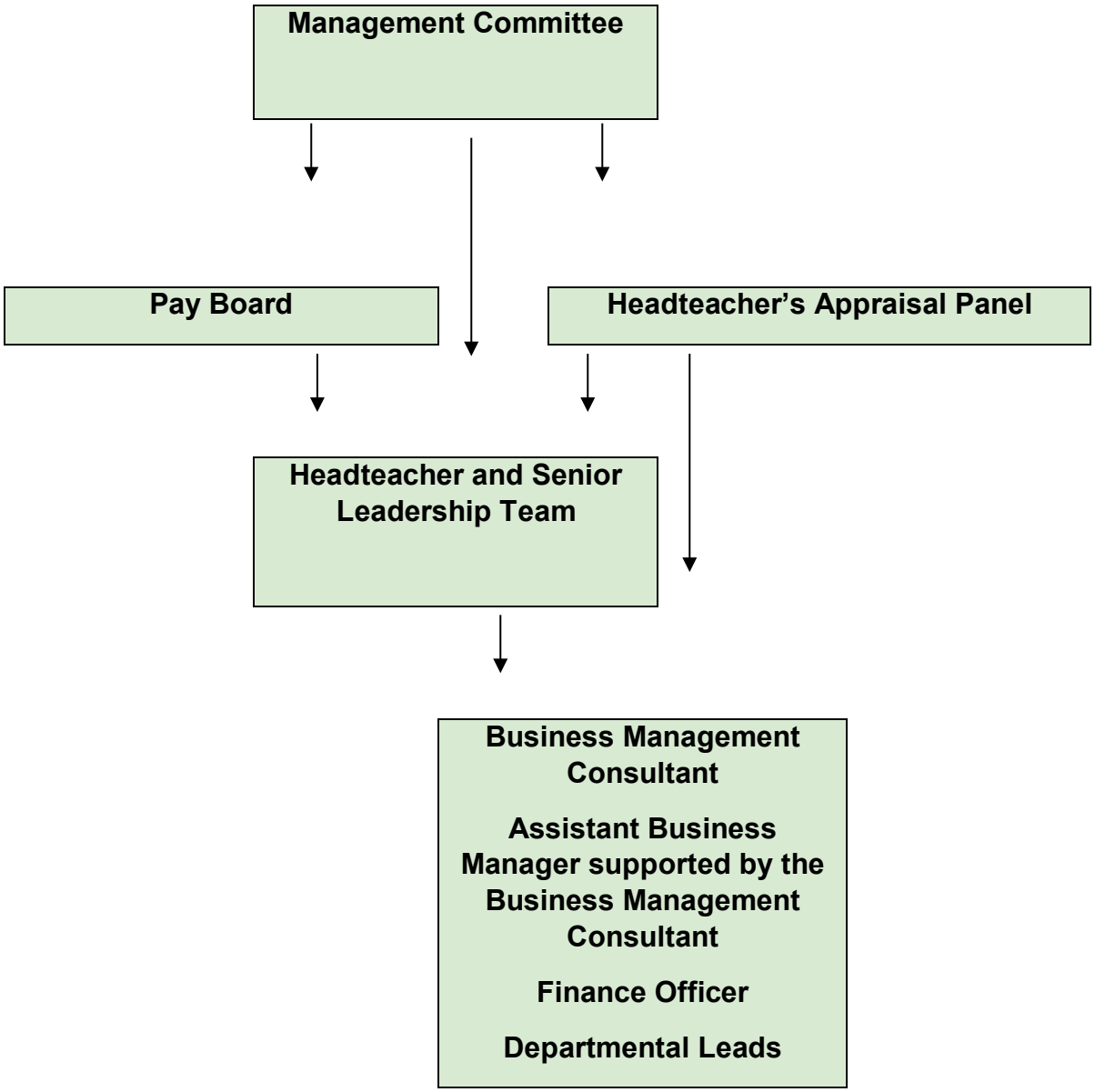
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1. Governance

Responsibility Chart



The above table illustrates the delegation of financial responsibility from the Management Committee to its Committees, the Headteacher, the Central Services Team and the Departmental Leads.

Role of the Management Committee

The Management Committee is collectively responsible for the overall direction of the school and its strategic management. The Management Committee should function as a “critical friend” to the Headteacher by providing advice and support. The Management Committee is also responsible for ensuring that the school meets all its statutory requirements and in conjunction with the Headteacher, the Management Committee has the following responsibilities:

- Setting the Strategic Framework for the school.
- Setting the school’s educational and financial priorities.
- Setting policies and targets for achieving objectives and monitoring progress made by the school.
- Setting the school’s budget.
- To conduct regular budget monitoring to ensure the school’s finances are being managed effectively and that a balanced budget is achieved.
- Overall responsibility for staffing matters at the school.

Management Committee Boards/Panels

To meet its obligations, the Management Committee operates a circle governance model and has set up the following Boards/Panels:

- Pay Board
- Headteacher’s Appraisal Panel

Finance

The Management Committee meet at least six times per annum and finance forms part of the annual business planner.

The Assistant Business Manager supported by the Business Management Consultant provides the Management Committee with the following information:

* Financial suite of reports as evidence to support the written narrative.
* A written narrative to detail any significant variances whether these are adverse or favourable.

The Management Committee has defined and documented its financial responsibilities and those it has delegated to its committees. These are listed at **Appendix A.**

The Terms of Reference for each committee can be found in **Appendix B**. The terms of reference will be reviewed and updated annually by the Management Committee to ensure their continued appropriateness.

The terms of reference for each of the committees were last reviewed on: 16th October 2025

The Management Committee has appointed Laura Forgham to take minutes of all Management Committee and committee meetings. Minutes should clearly state the following:

- Who is presenting the topic for discussion,
- Decision made / outcome of the report,
- Who made the decision,
- What action is required to be taken and by whom,
- When the action needs to be completed by.

Minutes of committee meetings will be reviewed and formally ratified at the next meeting of the Management Committee. These minutes should be signed and dated by the Chair of Members.

Appendix C lists those financial responsibilities of the Management Committee, which should form part of its annual agenda.

Declarations of Interests

It is the responsibility of all staff/Members to ensure that they are not placed in a position which risks, or appears to risk, conflict between their private interests and their position as a member of staff/Management Committee. It is for the member of staff/Management Committee to always remain impartial and honest in the conduct of their official business and with their own dealings with the school, and to notify the school of any change in their circumstances/interests that may impact in any way upon their employment or upon the school in general.

The Management Committee will establish a register of business interests for Members, the Headteacher and any staff who influence financial decisions. For example, Members and staff should declare any links with local firms from which the school may wish to buy goods or services, any links to other Governing Bodies and any relationships with school staff.

The register is reviewed and updated annually and should be retained on the school site so that it is open to examination by the public. This should also be made available on the school's website.

A sample declaration of business interests form can be found at **Appendix D**. A form should be completed and signed for everyone required. Members should record their relevant business interest on GovernorHub.

Person responsible for updating register Laura Forgham

Date of last review/update of register 16th October 2025

In addition to this, at the start of every Management Committee and Committee meeting, Members are asked if they have any private interests in the topics to be discussed at the meeting and this will be clearly documented.

Role of the Headteacher

The role of the Headteacher includes:

* The management of the school's financial position at a strategic and operational level.
* The management of effective systems of internal control.
* The management of other financial issues.
* To monitor and review staffing and agency costs.

The Headteacher advises the Management Committee, provides agreed levels of documentation for its review and decision making and undertakes tasks as delegated by the Management Committee in the school's scheme of delegation.

Where the Management Committee has delegated financial responsibilities to the Headteacher (and/or other staff members), these are defined at **Appendix E**.

It is important that the school decides how the remit will be fulfilled, and it may be helpful for the Management Committee to discuss with the Headteacher which functions will be conducted by the Headteacher personally, and which will be delegated to the Business Management Consultant supported by the Assistant Business Manager Consultant / Assistant Business Manager supported by the Business Management Consultant. The Headteacher will hold regular meetings with the Business Management Consultant supported by the Assistant Business Manager Consultant / Assistant Business Manager supported by the Business Management Consultant. to discuss the financial position of the school.

Receiving of Gifts and Hospitality

It is important to recognise that the interest of the school must always remain paramount, and no employees should not use their official position for private gain.

No employee is entitled to retain any goods on a personal basis or for that of colleagues, this includes; gifts, money or service discounts which are a normal purchase, inducements, or promotional offer to the school. This also includes points or rewards that can be exchanged for goods or services, for example points on a personal supermarket loyalty card for the school's weekly food shop.

Casual gifts, for example at Christmas or the end of term time, from pupils or offered by contractors and others, which may not in any way relate to the performance of duties to constitute an offence under the Prevention of Corruption Acts, need not necessarily be refused.

If there are any concerns that the donor (for example a parent, supplier, or contractor) may be trying to gain favour then they should be politely and refused, or employees should seek guidance from their headteacher.

Where gifts are received which are the subject of a normal purchase or promotional offer,

or where a gift is made and the donor refuses to take the gift back, these must be reported immediately to the headteacher. These may then support school fundraising or be handed to the Council's Chief Executive for disposal through auction or as prizes for the Mayor's Charity Fund.

Whatever happens, in the interest of transparency the employee must ensure that all gifts have been recorded as received in the appropriate "Gifts and Hospitality" record book held within the school.

Receiving modest hospitality, that is provided as part of a normal working behaviours and it is reasonable in the circumstances, for example lunches and/or dinners while working visits, training course, conferences or professional gatherings may be acceptable.

Any gifts, hospitality or entertainment which are lavish, extravagant or which exceeds modest proportions must always be refused even if it appears acceptable.

All employees must be alert not to jeopardise any decisions that they take, which may conflict with or be detrimental to the school's interest.

Any hospitality received must be recorded in the "Gifts and Hospitality" record book held within the school. If any employee is unsure whether the acceptance of hospitality is likely not to be in the school's interest, they should seek the advice of the headteacher/Chair of Management Committee in the first instance.

An example of a "Gifts and Hospitality" record can be seen in Appendix F

The expenditure of Gifts and Hospitality

The school's delegated budget is for the purpose of the education and well-being of the children and therefore must not be used for any lavish or extravagant gifts for staff or other persons. It must not be used to hosting any hospitality that exceeds modest proportions.

However, the Management Committee has parameters within which they agree that the headteacher may take financial decisions regarding the giving of gifts and hospitality, for example flowers or buffet for retirement of a long serving employee.

Where the Headteacher wishes to use the school's delegated budget for the purpose of staff gifts and hospitality, they must set up a separate cost centre and allocate a budget, which should be agreed by the Management Committee. This should be monitored throughout the year. Any expenditure outside the limit set by the Management Committee must be referred to the Management Committee for ratification.

Whistle-blowing Policy.

The LA Personnel Handbook for schools (Chapter 4 – Employment procedures, section 8, provides details of the whistle-blowing policy. Members have approved the policy and communicated it to all staff.

The aim of the policy is to: -

- encourage everyone to feel confident in raising serious concerns and to question and act upon concerns about practice.
- provide avenues for everyone to raise those concerns and receive feedback on any action taken.
- ensure that everyone receives a response to their concerns and that they are aware of how to pursue them if they are not satisfied.
- reassure everyone that they will be protected from reprisals or victimisation if they have a reasonable belief that they have made any disclosure in good faith.

The policy can be located on the School Support Services at Luton

Fraud

All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets.

Members will establish a fraud policy for the school. Approval of this policy by the Management Committee will be documented and the policy will be reviewed on an annual basis. A copy of the most recent fraud policy is attached at **Appendix G.**

The Management Committee and Headteacher must inform all staff of school policies and procedures relating to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information must also be included in induction for new school staff and Members.

Schools Financial Value Standard (SFVS)

All local authority-maintained schools must demonstrate compliance with the Schools Financial Value Standard (SFVS) and complete the assessment form on an annual basis.

Members must demonstrate compliance through the submission of the SFVS assessment form signed by the Chair of Members before 31st March to the Local Authority. The form must include a summary of remedial actions with a clear timetable, ensuring that each action has a specified deadline and an agreed owner.

The Management Committee gives consideration of the SFVS questions during the spring term and a detailed report will be provided to the Management Committee, before the SFVS assessment form is signed by the Chair of Members.

All maintained schools with a delegated budget must submit the SFVS assessment form to the local authority annually before 31st March.

SFVS assessment template can be found on: - https://www.gov.uk/guidance/schools-financial-value-standard-and-assurance-sfvs

Risk Management

Risk is the threat that something (an event or action) will adversely affect a school's performance and its ability to successfully deliver its strategies. Risk management is the process by which such risks are identified, their severity assessed, and cost-effective actions are taken to reduce (mitigate) them to acceptable levels. It is a key element of the framework of a school's overall governance. Hence, it is essential that Members and staff all understand the principles and practices of risk management.

A key point is that risk management should not make the school totally "risk averse." It should make the school (it's Members and staff) "risk aware" i.e. risk management should promote controlled risk taking. As such risk management is consistent with:

- increasing rather than reducing innovation
- creating a culture of risk awareness whereby staff and Members naturally consider risk issues as a part of day-to-day activities.

Risk management is clearly much broader than financial management alone. You may therefore ask "how it fits into a standard for financial management?" The answer is that there are many overlaps between risk and financial management with the internal control system being the most obvious and most notable one. A school's system of internal control is one part of its risk management process. It:

- has a key role to play in the management of significant risks that threaten the achievement of the schools aims and objectives;
- contributes to the safeguarding of public funds and assets and the achievement of value for money because it facilitates the effectiveness and efficiency of operations;
- helps to ensure the reliability of information used for internal and external reporting;
- assists with compliance with laws and regulations.

Each school should, therefore, seek to maintain a sound system of internal control. It makes sound business sense for schools to manage risk effectively and for all staff to exercise internal control and risk awareness in every aspect of their work. Recognising and dealing appropriately with the key strategic risks facing a school, enables it to identify the key actions it must take to achieve its main goals.

The benefits of implementing good risk management processes are self-evident. In its publication "Worth the Risk" (2001) The Audit Commission summarised the following range of benefits (these have been edited to fit better into the school context):

- increased focus on what needs to be done (and not done) to meet objectives;
- more satisfied stakeholders;
- better management of change programmes;
- more calculated/innovative risk taking;
- fewer complaints;
- better controlled insurance costs;
- improved quality of learning environment;
- better ability to justify actions taken;
- achieve efficiency and value for money;
- getting things right first time more often i.e. less waste.

The DfE publication “Insurance – A guide for schools” (2003) more specifically identifies that effective risk management at schools will reduce:

- disruption of children’s education;
- damage to a school’s reputation;
- the negative effect of incidents on staff and pupils’ morale;
- time lost in reacting to incidents, handling claims etc;
- the stress and anxiety that always accompanies accidents and losses;
- the cost of insurance cover as premiums reflect claims history.

Taken together these benefits potentially give a school a competitive advantage in terms of efficiency and effectiveness over other schools that may compete with it for pupils, staff, and scarce resources. They also help to safeguard the school’s reputation, but more importantly they help schools to avoid nasty surprises and the consequent need for a management response that diverts resources away from teaching.

Firstly, everyone involved with the running of the school must understand that **Risk Management is about risk mitigation** (reducing risks to an acceptable level) not risk elimination. Hence, the process:

- starts by identifying the “Inherent Risk” i.e. the risk faced if no action was taken to mitigate it;
- proceeds to assess the “Residual Risk,” which is the actual risk exposure after risk mitigation measures have been implemented. Residual risk can then be compared to the level that the school considers to be “Acceptable Risk,” and further mitigation measures are only necessary when “Residual Risk” exceeds the “Acceptable Risk”.

Secondly, risk management must be **an inclusive process** as it is the staff who are involved with the school’s day to day operations, and they will best understand the risks it faces and will be key to the management of those risks.

Thirdly, to be **effective Risk Management processes need to take account of a much wider range of risks** and most risks have some, albeit indirect, financial consequences.

Because the ranges of risks are potentially very wide, it helps to categorise the risks. Risk categorisation helps staff to generate a comprehensive picture of the risks a school face. It also helps the school to structure its risk mitigation strategies and procedures. In its

publication "*Worth the Risk*" (2001) the Audit Commission summarised the risks under two headings i.e. Strategic and Operational, as follows.

Strategic Risks - These need to be considered in judgements about medium to long term goals and objectives of the school. Strategic risks include:

- **Political –** associated with implementing government policy.
- **Economic –** affecting the school's ability to meet its financial commitments.
- **Social –** resulting from demographic and socio-economic trends.
- **Technological –** the school may not be able to keep pace with technological change and therefore fail to exploit opportunities or fail to provide pupils with good ICT skills.
- **Legislative –** failing to comply with new or existing national or European law.
- **Environmental –** arising from the environmental consequences of school pursuing its strategic objectives e.g. emissions, waste.
- **Competitive –** affecting the cost or quality of the school's activities.
- **Customer/Citizen -** related to failing to meet the current or changing needs of stakeholders.

Managing strategic risks requires a school to have an outward looking approach rather than a purely internal focus. Senior staff and Members are, therefore, more likely to be prominent in the identification of strategic risks and the planning and implementation of risk mitigation strategies, than more junior staff.

Operational Risks - These are the risks that are encountered by staff in the daily course of their work. They include:

- **Professional –** related to the quality of education and welfare of pupils.
- **Financial –** leading to financial losses including the adequacy of insurance cover.
- **Legal –** related to non-compliance with legal requirements.
- **Physical –** related to fire, security, health and safety etc.
- **Contractual –** leading to suppliers not providing the agreed level/quality of goods/services.
- **Technological -** related to technological failure.
- **Environmental -** arising from the environmental consequences of a school's day to day activities.

The Audit Commission notes that these risk categories are not comprehensive. However, they do provide a basic framework within which staff and Members can discuss the risks facing the school and the measures that are being/could be taken to mitigate them.

Fourthly, risk management is a **continuous process**. It should not be a "one off event" or just reviewed annually. Risk management is done as part of the on-going daily routine of the school. However, to ensure the formal process and documentation is carried out, time should be devoted to it at formal meetings, seminars etc. It is recommended that risk management be a standing agenda item at regular management meetings. The full ongoing process is:

Step 1 - establish the context (Environmental factors, and Council Wide factors) around the risk management process. This will help you identify many of the strategic risks.

Step 2 – identify the risks that the school faces and record in a risk register.
Step 3 – review how current internal control systems mitigate the risks identified and record the control in the risk register.
Step 4 – estimate the risk level by determining **how likely each risk** is given the controls in place and **how serious each risk would be** (its impact) if it occurs in relation to the finances, operations, reputation etc. of the school.
Step 5 – rank the risks in priority order. This is to prioritise the risks that need new actions to bring "Residual Risk" in line with target "Acceptable Risk" exposure levels. This step is essential as the aim is to focus scarce management and staff time on the most serious risks rather than every risk.
Step 6 – for priority risks, plan and implement cost effective risk mitigation actions. Insurance is **only** one option available to a school, others include:

- accepting the risk and absorbing any losses/consequences
- accepting the risk, but making continuity/contingency plans to cover the reaction period
- implementing preventative internal controls
- risk transfer or sharing i.e. to or with a contractor or partner.
- eliminating the risk by ceasing associated activity/removing the source of the risk

Step 7 – Constantly keep the risk register and the risk mitigation plans up to date as more information is gained so that the "Residual Risk" exposure can be constantly compared to the target "Acceptable Risk" levels. A key issue here is that a **"Risk Response Plan"** is needed for unacceptable risks. This needs to be communicated to those involved, and, in some cases, it may be wise to trial run or practice a contingency plan that is put in place.

2. Financial planning

Financial Planning is an essential part of good financial management. It provides the school with a clear view of how it intends to use its resources. It has two interlaced elements: The School Plan and the School Budget Plan.

The School Plan

The **Headteacher/Management Committee** is responsible for producing a medium-term school plan, which should cover a period of 3 years. The plan should state educational priorities in sufficient detail for constructing annual budget plan and the three-year budget plan. The School Plan should contain the following:

- Specific objectives for each curriculum area.
- Costs and Resources required for meeting objectives.
- Any related funding.
- How the objective will be monitored.
- Target date for completion.
- Progress to date column.

The school plan will link to the priorities laid down in the Authority's Education Development Plan, as well as DfE/OFSTED requirements. The plan will be monitored by the Headteacher and Senior Leadership Team monthly, and by the Management Committee on a regular basis.

Aligning the School Plan to the Budget

To ensure that the school plan is viable and that its implementation is feasible, it should reflect the priorities and the constraints of the annual budget. When drawing up the plan, it is important that:

- the annual budget should be seen as the financial expression of the school plan;
- timetables for the devising of the school plan (and other areas mentioned above) are integrated;
- the same group of staff have responsibility for devising and plan and setting the budget;
- budget information is produced in programme format to aid analysis and review;
- the school plan does not become unrealistic through a disproportionate focus on the costs of initiatives in year 2 and year 3.

School Annual and 3-year Budget Plan

The school annual and 3-year budget plan is set up to support the strategic objectives of the school as laid down in the school plan, as well as targets established by the DfE/LA e.g. Post OFSTED plan etc.

A summary of the annual timetable for the planning/approval process for the school budget plan is set out below.

Month	Action
All Year	Review Budget Forecast Plan against Budget Monitoring Plan. Report any findings to the Management Committee on a regular basis. The Budget Forecast Plan is kept up to date throughout the year.
September	The Business Management Consultant supported by the Assistant Business Manager supported by the Business Management Consultant, begins the construction of the budget plans in consultation with the Headteacher, Senior Leadership Team and consultation with any other stakeholders as directed by the Headteacher.
February	Budget income figures are received from the LA.
All Year Key Dates Quarter 2, 3, 4, EOY February - May	The Business Management Consultant supported by the Assistant Business Manager supported by the Business Management Consultant will discuss with the Headteacher the draft budget plans prior to its initial presentation to the Management Committee.
February - May	Approval of the draft budget plans from the Management Committee.
May	Approval of the final budget plans from the Management Committee.

It is essential that the school sets a balanced budget. The aim of the budget setting process is to ensure resource allocation matches school priorities. Poor financial planning or unplanned spending can cause over or under spending. The important things that need to be decided are whether the budget is realistic, and whether there are satisfactory systems in place to aid both the setting of the Annual Budget and subsequent regular period reporting to the Headteacher and Members.

The draft budget plans are prepared by the Business Management Consultant and the Assistant Business Manager supported by the Business Management Consultant along with the Headteacher, following consultation with relevant parties and is presented to the Management Committee in draft format for its input and review in the Spring Term. The Management Committee approves the final budget plans.

To allow all elements of the budget to be fully considered and checked for reasonableness, the following information is provided to Members to support the draft budget plans:

- A written narrative to support the budget.
- A comparison between the previous financial years actual expenditure compared to the new budget.
- A breakdown of staffing costs (as this forms 80% of the budget for most Luton schools)
- The Formula funding allocation sheet (a copy is not required for each Member, but the school should take a copy along to the meeting)

- A Breakdown of all other income and expenditure

The Management Committee must give approval of the draft budget at the meeting that takes place in the summer term. The discussions that took place and the approval should be clearly documented.

Date of last approval: 14th May 2026

The Management Committee must give approval of the final budget at the meeting that takes place in the summer term. The discussions that took place and the approval should be clearly documented.

Date of last approval: 14th May 2026

Once the Management Committee has approved the final budget, a signed copy should be forwarded to the LA in accordance with the agreed deadlines.

Periodically, the elements of the budget are subject to fundamental review to ensure that budget headings/allocations remain relevant and are not carried forward merely on an historic basis.

Date of last full review: 14th May 2026

Following approval of the annual budget plan, the school may wish to do a virement to transfer funds between budget headings as priorities change or as unforeseen income or expenditure arises. Any significant changes to the approved budget plan must be:

* authorised in accordance with the School's Scheme of Delegation as detailed at Appendix E.
* updated on the school's financial system (Access).
* notified to the Local Authority LMS Team to enable the Authority's records to be updated.
* Clearly identifiable within the Management Committee minutes.

Additional Grants e.g. Lottery Money, etc.

If the school receives additional monies during the year, the Headteacher will review the approved objectives within the school plan and allocate the additional funds accordingly.

Such funding may require its own separate accounting records. If so, the Business Management Consultant supported by the Assistant Business Manager supported by the Business Management Consultant should monitor alongside the budget and assigned a separate level of analysis such as cost centre or analysis code.

3. Budget monitoring

The Finance Officer is responsible for ensuring that the approved budget plan is accurately maintained on the school's financial system.

On receipt of the Authority's monthly financial statement (Income and Expenditure report), the Assistant Business Manager supported by the Finance Officer will promptly reconcile this statement to school balances. Any variation between budget allocations on the Authority's monthly statement and the school's financial system should be investigated and resolved to ensure that records are consistent and accurate. If the school is unable to resolve these issues themselves, they should contact their school's LMS Adviser. Any significant/long term outstanding items should be reported to the Headteacher.

Each month the Assistant Business Manager should accuracy record the "actual" income and expenditure from the school's financial system on the budget monitoring template and forecast the "receipts and spends" for the rest of the financial year. This should be monitored and measured against the original budget agreed by the Management Committee, to ensure the school remains on track with income and expenditure. This should be reviewed with the headteacher and sent to the LMS team.

Then every quarter the school should send submit a quarter outturn showing the year-to-date actuals and the forecast for the remaining months of the year, (this should match the relevant month's budget monitoring).

Printouts of all the school's month end documents and reconciled balances from the school's system will be retained alongside of the LA's monthly reports, in case of future query and to demonstrate to School management/Members that the reconciliation procedure has been correctly completed.

Where budget adjustments occur but the school chooses not to do a virement, written explanations for variances between budgeted and actual income and expenditure must be maintained to enable school management team/Members to accurately monitor the budget.

The headteacher has overall control of the budgets but some Curriculum areas have been delegated as follows for 2026/27:

Departmental Budget Plan 2026/27	
Subject Area	**Budget**
Art and Photography Design	£2,500
Post-16 (Leavers)	£400
Careers	£500
Construction & Design	£2,500
SLT	£500
English	£1,500
Health & Social Care	£1,000
Humanities	£1,000
Food Tech	£2,500
Maths	£1,500
PACE	£1,000
PSHE	£1,000
Safeguarding	£500
Science	£2,500
SEND	£1,500
PE	£2,500
Turnaround Programme	£2,000
Outreach Programme	£1,000
Evergreen Unit	£1,000
Other Vocational Courses	£6,100
Total Curriculum Departmental Budget	**£33,000**

Agreed Budget Lines Allocations (MC 14.05.2026)	
Purchase of Education Equipment	£33,000
Total Budget Lines Allocation	**£33,000**

Responsibilities of Budget Holders

Prior to any purchases requisition form being signed off the budget holder must check that they have enough funds within their allocated budget. They should check not only what has ready been spent but also what has already been committed, i.e. annual subscriptions, outstanding purchase orders etc.

Once they have check that there is budget available, they should put the cost centre and detail code on the purchase requisition and sign as authorised. Before any purchase orders can be raised the Headteacher will need to countersign the purchase requisition form.

The Finance Officer is responsible for ensuring as far as possible, that the expenditure the Budget Holder and Headteacher approve is recorded on Access at the time funds are committed; i.e. by the raising a purchase order.

Delegated budget holders are responsible for monitoring their budgets and highlighting

variances to the Assistant Business Manager. On receipt of the budget holder's monthly cost centre report from the Finance Officer, budget holders should check the reports for accuracy and confirm with the Assistant Business Manager that the reports are correct.

The budget holders are responsible for ensuring that the cost centres that they are accountable for remain within budget and do not go over. If additional funds are required, these should be agreed with the Headteacher, prior to committing any further funds.

Provision of Budget Monitoring Information

To enable the budget to be effectively monitored the Headteacher will review the budget monitoring supported by the Business Management Consultant/Assistant Headteacher on a monthly basis. Financial information and reports will be made available to the Headteacher and may include the following but is not limited to the following:

Headteacher

- Bank Reconciliation
    - bank account statement.
    - Unreconciled items
- Access Trail Balance
- Budget Monitoring Spreadsheet (showing actuals and forecast)
- Quarterly Outturns (Quarterly)
- Transaction listing by Cost Centres
- Outstanding Purchase Order Analysis
- Monthly Reconciliation between school's financial system and the LA's
    - Access CFR report
    - LA's FIS Income and Expenditure report
- VAT Reconciliation (showing VAT owed to the school)
- Aged Creditors Listing
- Aged Debtors Listing

The Headteacher will lead on sharing financial information and reports with the Senior Leadership Team.

The Finance Officer will make available the following information and report to the Budget Holders on a half termly basis.

Delegated Budget Holders

- Transaction listing by Cost Centres (for their cost centre responsibilities)

Financial information and reports will be made available to the Management Committee in line with the Annual Business Planner and may include the following but is not limited to the following:

Management Committee (See Annual Business Planner)

- Finance presentation / report

- Financial suite of reports to evidence the narrative within the Finance presentation / report.

Members' minutes should clearly state what financial information they have been provided with and any discussion that have taken place around the financial information.

Grants / External Funding

Grants will be linked directly to objectives laid down in the school's plan and will be spent in accordance with requirements of the DfE/funding body.

Purchases funded from grant income will be subject to the same levels of internal control as purchases from the school's delegated budget.

Where monies are earmarked, for example, capital, the school will maintain sufficient records to be able to demonstrate to Members/funding body/the Authority that funds are spent in accordance with stipulated requirements.

The Headteacher/Business Management Consultant supported by the Assistant Business Manager will ensure that all grant income is spent in accordance with deadlines specified by the awarding body and that any required financial returns are completed and submitted on a timely basis.

Closure of Annual Accounts

Upon receipt of FIS reports for Period 12, the Assistant Business Manager ensures that the actual balances on the school software reconciles to the information held by the LA. Any queries will be raised with their School Financial Adviser and resolved before the Interim close can be done.

This is particularly important in view of the Consistent Financial Reporting (CFR) return, which must be produced in June of each year.

Once the Interim close has been done and the LA's period 13 reports has been received and input to Access, the school can start to run their preliminary CFR.

The Assistant Business Manager supported by the Business Management Consultant also completes a working paper called Analysis of Revenue Balances and shows the breakdown of committed and uncommitted balances. This document is presented to the Management Committee at the Summer Term meeting as confirmation of unspent balances. The presentation of this is clearly documented within minutes along with the actual level of unspent balances.

Final entries in respect of creditors, debtors, accruals and prepayments are prepared by the Assistant Business Manager supported by the Business Management Consultant.

4. School bank accounts

The school has the following bank accounts with XXXX:

	Account Name	Account No.
Main Budget	Luton Borough Council	On request

The school cheque account is running on Scheme 2

The Management Committee has approved the following members of staff as authorised signatories for **all** the school's bank accounts:

NAME	POSITION	SIGNATURE
Jeremy Dodd	Headteacher	See Bank Mandate
Simon Jump	Assistant Headteacher	See Bank Mandate
Clare Murphy-Snape	Assistant Headteacher	See Bank Mandate

The Headteacher has overall responsibility for the operation of the school bank account.

The Headteacher will ensure that responsibilities for the day-to-day operation of the account are delegated to enough staff to ensure segregation of duties is maintained.

- No member of staff may be involved in the preparation, issue and authorisation of cheques/BACS/Internet Banking.

Delegated responsibilities for the day-to-day operation of the bank account are detailed below.

Responsibility	Member of Staff	Authorisation limits, where applicable
Approval of invoice.	Headteacher / Deputy Headteacher	£10,000

Responsibility	Member of Staff	Authorisation limits, where applicable
Safe custody of cheque stationery.	N/A	
Completion of manual cheque / automated cheque run/ Load the BACS file/ Internet payment.	N/A Finance Officer	
BACS authorisation BACS file/Internet payment release (Bankline)	Headteacher Chair of MC Deputy Headteacher	< £100,000 >£100,001
Bank account reconciliation.	Assistant Business Manager / Finance Officer	
Review of bank reconciliation.		
Monitoring of account balance.		

The School Bank Account must be operated in accordance with the procedures and controls laid down in the Authority's Local Bank Account Scheme and the Authority's Scheme for Financing of Schools, electronic copies of which can be found on the Learning Grid.

In particular:

- The bank account should not be allowed to go overdrawn.
- Reconciliations of the local bank account must be performed monthly and submitted to the Local Authority LMS Team in accordance with the Authority's Scheme for Financing of Schools.
- Reconciliations and banking/VAT returns must be independently reviewed and submitted to the Authority by the 15th/10th day of the following month retrospectively.
- Any Standing Orders must be approved in accordance with the School's Scheme of financial delegation.
- Bank paying in books must be held securely.

Payment by BACS/Internet Banking

- When setting up a new supplier or changing bank details on Access details for BACS/Internet payments must be verified by a second person.
- All BACS/Internet run reports must be signed by two of the account's authorised signatories. Defined limits for individual payments should be set by the Management Committee (e.g. over £100,000 to be authorised by Chair of Management Committee).
- Cancelled BACS/Internet run report must be crossed through and kept.
- All BACS/Internet run reports musts be supported by appropriately authorised documentation (see purchasing section).

- There must be a clear separation of duties between the person maintaining supplier and invoice data on Access (who can also load the BACS/Internet file) and the people to authorise and release the payment on BACS file/Internet file. Although, two people are required to check the associated paperwork and sign the BACS run report, only one is required to authorise the imported file on Bankline.
- There must be control over users' access rights. Set up users with the appropriate access rights e.g. the user authorised to release payments has access to this area only.
- Cards used for the two tiers to authorise and release the payment on BACS file/Internet file must be kept secure and under no circumstances will the card and PIN be given out to another member of staff.

5. Bank accounts – general

Payments to Individuals

Except for those schools processing their own payroll, the School Bank Account and Petty Cash Account must not be used for transactions of a payroll nature or to reimburse travel expenses.

Where external individuals/contractors/consultants etc sell services to the school, for example, educational consultants, small repairs etc. the individual will need to provide evidence, that they are registered company, IR35 exempt, registered as self-employed for tax purposes (UTL). Otherwise, the school should submit a casual time sheet to payroll to effect payment. If in doubt, advice should be sought from the payroll team

Payments relating to Building Works

With the start of the new Construction Industry Scheme on the 6th of April 2007, SI2005/2045 regulation 22 specifically excludes from the Scheme any payments made for construction operations by building works the Management Committee or Headteacher. As such, schools in respect of such payments from 6th April 2007 should not operate the Scheme.

Petty Cash

The school maintains a petty cash float of £0.

All staff reimbursements are made by BACS. Staff should not be making purchases on behalf of the school more than £100 unless there are exceptional circumstances which should be fully documented and approved by the Headteacher.

Cash Security

Cash and chequebooks will be held securely in the school safe. Safe keys are taken off site every night.

Access to the safe should be always restricted to the key holders and should never be left unattended when it is unlocked. When staff are bringing money over to put in the safe this should be handed into a member of the Finance Team. A form should be filled in by the member of staff bringing in the money detailing how much they are putting in the safe and what coinage it is made up of, they should then sign and date the form. The member of the Finance Team who is receiving the money should also sign and date the form.

Corporate Purchase Cards

The purchase card scheme is available to all local maintained schools. Schools wishing to join the scheme should ensure that approval is sought from their Management Committee before completing an application form for each cardholder and a direct debit mandate. Both forms should be signed by two authorised local bank account signatories.

The purchase cards for schools' scheme are co-ordinated by the LMS Finance Team. The processes covered on behalf of schools are Card issue, card re-issue (on expiry); returned cards; amendment of limits and Merchant Category Groups (which can be used to restrict types of purchases) for cardholders.

Controls around the use of the card are as follows:

- The card is issued in the school's name but is for the use of a specified member of staff; and under no circumstances is the card and pin number given out to another member of staff.
- The card is signed by the cardholder, and they have also read and signed a copy of the procedures for use of the card;
- Monthly purchasing limits and single transaction limits are prescribed;
- Cardholders are restricted to a standard set of Merchant Category Groups which will give schools control over purchases made by staff;
- A log is maintained by the cardholder of all purchases made (an example of this can be seen at **appendix I**);
- All card receipts and VAT receipts must be retained.
- Any changes to card limits should be approved by the Management Committee or delegated Committee.

Private use of the card is strictly prohibited.

At the end of the month a statement for each cardholder is sent to the school for the attention of the Finance Officer supported by the Assistant Business Manager. This will be reconciled to the purchase card log and the receipts held by the school. Any discrepancies will be reported to the Assistant Business Manager for investigation.

- Then this will be independently reviewed (please note this should not be the card holder) and signed off.
- Expenditure processing on Access should be carried out on a timely basis upon receipt of a statement and before the monthly bank returns are submitted to the LMS Team.

6 Financial records and data security

UK GDPR / Data Protection

The school is registered under the UK GDPR/Data Protection Act (date registered 13th May 2026) and to comply with this Act, the school will ensure that:

* people are informed as to why data is being collected.
* information is treated sensitively and carefully.
* information is used and disclosed only for the purpose for which it was collected.
* information is kept accurate and up to date.
* information is only held for as long as it is necessary for the purpose.
* individuals are allowed access to information held on them (in accordance with approved procedures).
* appropriate security measures are taken to prevent unauthorised or unlawful processing, disclosure, loss or alteration of information.
* information is transferred only to countries that have adequate levels of UK GDPR/data protection laws.

Freedom of Information

The Freedom of Information Act was fully implemented in January 2005 and provides for a general right of access to information held by public authorities, including schools. Further information on the processes to be followed in the event of a request for information being received can be obtained from feedback@luton.gov.uk

Financial Records

Financial records will be retained for six years plus the current financial year. The Business Management Consultant supported by the Assistant Business Manager is responsible for ensuring that accounting records are held securely and for the necessary period. All archiving for the school is stored offsite with Bedford Borough Council.

Access Controls and Data Security

The following key staff have access to the school's financial management system:

System User	Access Level
Jeremy Dodd (Headteacher)	Administrator
Simon Jump (Deputy Headteacher)	User
Clare Murphy-Snape (Assistant Headteacher)	User
Michelle Francis-Joseph (Business Management Consultant)	Administrator
Tracy Ridge (Assistant Business Manager)	Administrator
Sandra Alloo (Finance Officer	User

A full staff membership list to Access is maintained by the Finance Officer.

All staff must have their own unique passwords, which should be changed on a regular basis.

Where a member of staff leaves the school, the system administrator will immediately remove the access rights of that member of staff to all information systems.

The School's Financial Management System is currently protected by Sophos Central software. This package is updated on at least a weekly basis via an online connection.

Unauthorised or illegal software must not be used on the school's computers. All staff are required to sign an IT contract detailing what can or can't be used on the school computers/laptops. If staff want any additional software on their machines, they must request the Network Manager to install this.

Internet Access

The school uses Talk Straight as their internet provider.

All staff with a computer has access to the Internet. They are required to sign to acknowledge that they will abide by the Internet policy of the School/Authority on joining the school.

In addition to this all pupils/parents are given a pupil agreement form at the start of their time at the school, which includes internet use.

Computer Back Up

The school's financial management system is backed up daily. The backup's files are stored in the cloud.

Asset Register

The Business Management Consultant supported by the Assistant Business Manager is responsible for asset management. This is controlled through the establishment of an asset register which is filed on Google Drive

The register includes the following:

1) Assets which have a purchase cost equal or greater than £100. This includes assets under the following categories:
   - ICT Equipment
   - School operational equipment
   - Vehicles

2) Assets which are considerable risk in respect of their security, due to their attractiveness, size or portability, are recorded irrespective of cost. (For example, digital cameras, printers, laptop projectors, etc)

If equipment is given out on loan, this is approved by the Headteacher prior to the staff member taking the piece of equipment. The staff member is required to signed for the equipment and loan records are maintained so that the whereabouts of equipment can be always identified.

An annual physical stock-take undertaken during the Autumn Term to verify the existence of assets and confirm their location.

If equipment is no longer fit for purpose, then removal of the equipment from the asset register should be approved by the Management Committee, unless this has been delegated to the Headteacher. Minutes should clearly by Members. If the assets are being disposed of by sale, then the amount raised by the sale of the assets should be reported back to the Management Committee.

7. Purchasing

As manager of the school budget, the Headteacher is responsible overall for purchasing procedures within the school. Specific responsibilities are delegated as follows:

Function	Member of Staff
Complete purchase requisition (PR)	Staff
Approval of purchase requisitions (PR)	Headteacher / Deputy Headteacher / Business Management Consultant / Assistant Business Manager
Obtaining quotations/market testing. *	Business Management Consultant / Assistant Business Manager / Finance Officer
Check budget is available.	Business Management Consultant / Assistant Business Manager / Finance Officer
Create / convert PR to purchase order (PO)	Finance Officer
Approval of official purchase order.	Headteacher / Deputy Headteacher
Placement of order.	Finance Officer
Checking of goods to delivery notes.	School Administrator
Checking of goods to purchase order.	School Administrator

Function	Member of Staff
Checking of invoice for: * Agreement with purchase order. * Agreement with quotation. * Goods received/work completed. * Discount taken. * Budget provision available.	Finance Officer
Approval of invoice.	Headteacher
Approval of payment/signing of cheque/BACS/Internet Banking.	Deputy Headteacher

* Please note that a free quotation service is available on the website for the national Business Management Consultant supported by the Assistant Business Manager / Assistant Business Manager supported by the Business Management Consultant's association (http://www.nba.org.uk)

Procurement rules changed under the Procurement Act 2023, and current threshold amounts apply from 1 January 2026. Public contracts are assessed against thresholds set under the Act. The school will be supported by Luton Borough Council Procurement Team.

Efficiency and Value for Money

Because the school is using public funds, it is vital that we achieve efficiencies and value for money from all our purchases, whether they are goods or services, to optimise the use of their resources. In this context, value for money is about getting the right quality at the best available price. This often means looking further ahead than the immediate purchase, especially when selecting equipment, and considering any associated costs such as supplies and maintenance.

For low value orders, staff will be expected to reference and compare catalogue price lists. For larger orders, quotations/tenders will be obtained in accordance with the Authority's Contract Procurement procedures for schools.

The school should maintain a list of approved major and regular suppliers, which should be reviewed periodically. This will help ensure that orders are placed with suppliers who have a proven capacity to provide quality, quantity and timely delivery at a competitive price.

The Headteacher, Business Management Consultant, Assistant Business Manager Senior Leadership Team and the Management Committee should review areas of spending and income opportunities on a planned basis and use benchmarking to ensure that the school continues to achieve efficiencies and provide value for money.

Ordering Procedures

Manual purchase requisitions are raised, approved by the budget holder either on a manual requisition form or via Google Form. An example of the school's requisition form can be seen at **Appendix J**. Before the order is raised on the system the Finance Officer must ensure that there is sufficient budget to cover the costs of the order. If there are insufficient funds within the budget, then the budget holder should be contacted to discuss the situation before the order is placed.

When the order has been raised on the School's Financial System and authorised in accordance with School procedures, the requisition is filed with a copy of the official purchase order in numerical order.

In exceptional circumstances it may be necessary for a member of staff to purchase an item, on behalf of the school that is above the petty cash limit. Prior to such purchases being made, written approval must be obtained from the Headteacher, a purchase order should then be raised on the school system. Reimbursement will then be made by BACS in accordance with school procedures. The school records will detail the reason for the reimbursement and supporting invoices/receipts.

In certain exceptional cases, purchases may be made where no purchase order is required. These include:

* Energy bills – Gas and Electric
* Water rates
* NNDR
* Telephones
* Petty cash distributions
* Teaching Agency costs
* SLA / Contract linked orders i.e. LBC SLAs, Alternative Provision SLAs.

Where urgent orders are required by telephone, a purchase requisition should still be completed and approved by the Headteacher before being confirmed with an official purchase order.

The non-order purchases should be monitored on a regular basis and the percentage of non-order purchases should be reported regularly to the Headteacher.

Where the value of a Contract or Official Order exceeds £1,000 but is less than £50,000 Quotations will be obtained. The number of Quotations obtained will depend on the value of the Contract/Official Order being entered.

Estimated value of Contract or Official Order	Minimum number of written Quotations required
Over £1,000 and under £10,000	At least 1

£10,000 - £50,000	At least 3

Where quotations have been received, this should be attached to the manual requisition.

Members of staff are not allowed to place personal orders for goods via the school system.

Deliveries / Receipt of Goods and Services

Deliveries will be checked on receipt to both the delivery note and the copy order by the office staff. The copy order will be signed to show that the order has been received and is complete. Where discrepancies are noted, they will be filed separately and followed up by the Finance Officer. A record will be maintained of goods returned / credit notes. The School Administrator supported by the Finance Officer will file delivery notes with the copy orders.

Processing of Invoices

All invoices received at the school will be passed promptly for processing to the Finance Officer who will stamp them and ensure that the following checks are carried out and evidenced on the invoice by the designated member of staff:

* invoice is a valid VAT invoice.
* invoice not previously authorised.
* goods have been received / work completed.
* quality, quantity and prices are correct.
* discount taken.
* budget provision available.

The Headteacher will then approve the invoice.

All invoices are to be paid through the school's local bank account. Once the BACS' run report is prepared it should be provided to the approved signatories for authorisation, together with all supporting documentation.

The school will try to ensure that all invoices are paid within thirty days to avoid payment of penalty interest. Where an invoice is held back because of dispute/query, the reasons for the delay in payment, together with action taken, should be clearly annotated on the invoice.

8.Buildings maintenance expenditure

The school will establish a Capital Programme and rolling maintenance plan that prioritises site development objectives and maintenance issues. The plan will link to the school plan and will be monitored by:

- Headteacher, Business Management Consultant, Assistant Business Manager and Site Manager on a regular basis
- Management Committee - Annually

The Council's Contract Procurement Procedures (Standing Orders) for schools must always be adhered to. All contracts over £50,000 will be put out to tender,

Estimated value of Contract or Official Order	Minimum number of Tenders to be invited
Over £50,000 - £100,000	3
Over £100,000	6

When undertaking buildings maintenance expenditure, the school will complete the Luton Borough Council form "Application for initial notification of a self-help form". This form and guidance notes can be obtained from David Cham (Schools Asset Planning Manager) telephone number: 548002.

Where the School wishes to enter a contract over £50,000 the school will undertake formal tendering, and adhere to the school's policy.

Where the school undertakes building projects, Self Help forms will be completed by the Business Management Consultant supported by the Assistant Business Manager / Site Manager and submitted to the Authority. These forms are available from Fixed Assets Division in the Commercial and Transformation Services Department. This will enable the Authority to keep its asset management plan up to date and alert the Authority to any Health and Safety issues that need to be addressed.

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9 Income and banking

Charging

Members will establish a charging policy for the school. Approval of this policy by the Management Committee will be documented and the policy will be reviewed on an annual basis. A copy of the most recent charging policy is attached at **Appendix L.** A charging policy ensures that the school has a rational approach to setting charges for items such as school trips, music tuition and school uniform. In developing the policy Members decided on the level of profits (if any) desired and the suitability of charges in relation to other providers.

Segregation of Duties

Duties for the administration of school Income are segregated as follows:

Controls over Income	Member of staff
Identification and Invoicing.	Finance Officer
Receiving.	Finance Officer
Receipting.	Finance Officer
Manually Record	No cash is handled
Banking.	No cash is handled
Importing of online payments	Finance Officer
Input to Access	Finance Officer
Reconciliation.	Assistant Business Manager
Budget Monitoring.	Management Committee / Headteacher Business Management Consultant /Assistant Business Manager

General

All income is received directly into the bank.

Income will be supported by sufficient documentation to ensure that it can be correctly identified and accounted for, including VAT.

In no circumstances should amounts due to Luton Borough Council be paid into unofficial funds.

The Management Committee is responsible for approving the write off of bad debts (unless otherwise stated in the scheme of delegation).

Income is monitored against budget on an ongoing basis. If for any reason expected income changes, for example, cancelled lettings contracts, the Headteacher must be notified to enable the budgetary impact to be considered.

Lettings

No lettings take place at the school.

Chasing invoices and writing off bad debts

The school uses Access to produce its invoices. All invoices over two weeks are chased with reminder invoices by the Finance Officer. Debts are only written off in accordance with the Council's regulations and the school keeps a record of all sums written off. Irrecoverable debts may only be written off in accordance with the following approvals:

Amount to be written off	Authority Level Recommend	Level 2 Approval 1	Level 3 Approval 2
Up to £5,000	Business Management Consultant	Headteacher	
Over £5,001	Business Management Consultant	Headteacher	Management Committee

For example: the Business Management Consultant, Headteacher and the Management Committee collectively recommend and approve to write off a debt over £5,000.

All debts written off regardless of who has authorised them should be reported to the Management Committee for their information.

10. Voluntary funds

The school has no voluntary funds.

11. School assets

Inventory Records

The school have attractive and portable items of material and equipment ranging from library books to computers. These assets should be kept securely and should be recorded on the school's inventory records. Overall responsibility for maintenance of the inventory records lies with the Headteacher. Day to day responsibility for inventory records has been delegated to the Business Management Consultant supported by the Assistant Business Manager.

All sales, write offs, and obsolete inventory items, which need to be disposed of, must be approved by the Headteacher and report to the Management Committee for information. Any item above the value of £5,001 to be written off should be approved by the Management Committee.

Proceeds from the sale of items donated to the school or purchased from official funds must be paid into the school's official bank account.

On an annual basis, members of the Central Services Team will physically check assets of the school against the inventory register. A sample of items purchased during the year should also be checked against the register to ensure that registers are being appropriately updated.

The date and initials of the person performing the check will be recorded on the register to evidence that the check has taken place.

Where inventory records are maintained on computer, a hard copy of the inventory should be printed off and retained in a fireproof location or a backup file should be retained in the Cloud or offsite.

The register will be updated in line with the verification results. Discrepancies over the value of £100 must be reported to the Headteacher and the Management Committee.

Where there is a major change of responsibilities or an inventory holder leaves, an additional inventory check should be carried out.

The school must ensure that equipment on loan to members of staff, e.g. laptops, are returned prior to their leaving the school.

Security of Assets

The Site Agent is responsible for ensuring that access controls around the building and to the keys to school premises are adequate. A log will be maintained of all visitors to the school by the Receptionist. All staff are responsible for ensuring that valuable assets are locked away when not in use and at night. The IT Support Consultant is responsible for ensuring that assets are security marked.

12. Personnel

The school will ensure that responsibilities for the day-to-day administration of personnel and payroll matters are carried out in accordance with the Members' terms of reference and the School's Scheme of Delegation.

In particular, the approval/monitoring of:

- School pay/performance management policies.
- Staff appointments.
- Pay adjustments/contract amendments.
- Timesheets.
- Supply cover.
- Staff sickness.
- Overtime claims
- Staff special leave

Approval must be sought from the Headteacher regarding any planned advertisement for staff vacancies, whether these are for teaching or support staff vacancies.

The Pay Board must approve all pay increases before any formal notification is sent out to staff members. Where part-time staff request to increase their hours, a review should be carried out to ensure that the hours are available within the staffing structure and approval for the increase should be sought from the Headteacher.

Members should receive a copy of the organisation chart and establishment listing on an annual basis, ideally alongside the budget setting information they receive with the draft budget.

The school will ensure that personnel and payroll information is held securely and in accordance with the UK GDPR/Data Protection Act.

The school's personnel records will be kept up to date by the Assistant Business Manager. Signed contracts should be held on each staff members file alongside any subsequent variations to their contracts (including any re-grading they may receive).

The school use Luton Borough Council as its payroll provider. Monthly reconciliations will be performed between the school's records and those of the provider to ensure that salary payments are accurate and valid and any queries will be promptly followed up with the school's payroll contact.

13. Insurance

The school buy-back its insurance from the DFE RPA Scheme. See Make a claim through the risk protection arrangement (RPA) - GOV.UK for a summary of cover.

Insurance will be reviewed on an annual basis by the Headteacher to ensure that all risks have been identified and that any new risks have been covered on the school's insurance policy. The Management Committee will be updated following the review.

APPENDIX A - Management Committee decision planner

This planner shows to which level the Management Committee may legally delegate functions.

KEY

Level 1: Management Committee

Level 2: A committee of the Management Committee

Level 3: An individual Member

Level 4: Headteacher.

Column blank: Action could be undertaken by this level.

Column blocked off: Function cannot be legally carried out at this level.

Although decisions may be delegated, the Management Committee remains responsible for any decision made under delegation

*Although these tasks are open to delegation under the Education (School Government) (Terms of Reference) (England) Regulations 2000, the expectation would be that these decisions would be undertaken by the Management Committee.

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
Budgets	1	To approve the first formal budget plan each financial year	Yes			
	2	To monitor monthly income & expenditure.	Yes			Yes
	3	To establish a charging and remissions policy	Yes			
	4	Miscellaneous financial decisions	Yes	Yes		Yes
	5	To enter into contracts	Yes	Yes		Yes
	6	To make payments				Yes
Staffing	7	Headteacher appointments (selection panel)	Yes	Yes		
	8	Deputy appointments (selection panel)	Yes	Yes		

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
Staffing	9	Appoint other teachers				Yes
	10	Appoint nonteaching staff				Yes
	11	Agree a pay policy	Yes	Yes		
	12	Pay discretions		Yes		
	13	Establishing disciplinary/capability procedures	Yes			
	14	Dismissal of headteacher	Yes			
	15	Dismissal of other staff	Yes			Yes
	16	Suspending head	Yes			
	17	Suspending staff (except head)				Yes
	18	Ending suspension (head)	Yes			
	19	Ending suspension (except head)				Yes
	20	Determining staff complement	Yes			Yes
	21	In voluntary and foundation schools to agree whether the Chief Education Officer/diocesan authority should have advisory rights	N/A	N/A	N/A	N/A
	22	Determining dismissal payments/ early retirement	Yes	Yes		
Curriculum	23	Ensure National Curriculum (NC) taught to all pupils and to consider any disapplication for pupil(s)	Yes			Yes
	24	To establish a curriculum policy	Yes			
	25	To implement curriculum policy				Yes
	26	To agree or reject and monitor curriculum policy	Yes			
	27	Responsible for standards of teaching	Yes			Yes

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
Curriculum	28	To decide which subject options should be taught having regard to resources, and implement provision for flexibility in the curriculum (including activities outside school day)	Yes			Yes
	29	Responsibility for individual child's education				Yes
	30	Provision of sex education – to establish and keep up to date a written policy	Yes			
	31	To prohibit political indoctrination and ensuring the balanced treatment of political issues	Yes			Yes
	32	To establish a charging and remissions policy for activities	Yes			
Performance Management	33	To formulate a performance management policy				Yes
	34	To establish a performance management policy	Yes			
	35	To implement the performance management policy				Yes
	36	To review annually the performance management policy	Yes	Yes		
Target Setting	37	To set and publish targets for pupil achievement	Yes			Yes
Discipline/Exclusions	38	To establish a discipline policy	Yes			
	39	To review the use of exclusion and to decide whether to confirm all permanent exclusions and fixed term exclusions where the pupil is either excluded for more than 15 days in total in a term or would lose the opportunity to sit a public examination. (Can be delegated to chair/vice-chair in cases of urgency)	Yes	Yes	Yes	

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
Discipline/Exclusions	40	To direct reinstatement of permanent excluded pupils (Can be delegated to chair/vice-chair in cases of urgency)	Yes	Yes	Yes	
Admissions	41	To consult annually before setting an admissions policy (but in community and controlled schools only where the LA has delegated this power to the Management Committee)	N/A	N/A	N/A	N/A
	42	To consult annually before setting an admissions policy (VA and Foundation schools)	N/A	N/A	N/A	N/A
	43	To establish an admissions policy (special schools where pupils do not have a statement) acting with LA	N/A	N/A	N/A	N/A
	44	Admissions: application decisions (but in community and controlled schools only where the LA has delegated this power to the Management Committee)	N/A	N/A	N/A	N/A
	45	Admissions: application decisions (VA, Foundation and special schools)	N/A	N/A	N/A	N/A
	46	To appeal against LA directions to admit pupil(s) (Voluntary, Foundation and special schools; also, community and VC schools where LA is the admissions authority)	N/A	N/A	N/A	N/A
Religious Education	47	Responsibility for ensuring provision of RE in line with school's basic curriculum (all schools)	Yes			Yes
	48	Decision to revert to previous RE syllabus (Foundation Schools except VA of religious character)	N/A	N/A	N/A	N/A

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
Religious Education	49	Decision to provide RE according to trust deed/specified denomination in VA schools with religious character (Foundation and VC schools of religious character at request of parents	N/A	N/A	N/A	N/A
	50	Decision to provide RE in line with locally agreed syllabus (VA schools – only if parents request it. All other schools not covered in 49 above)	N/A	N/A	N/A	N/A
Collective Worship	51	In all maintained schools to ensure that all pupils take part in a daily act of collective worship (after consulting GB)	Yes			Yes
	52	To make application to the advisory councils, SACRE, concerning the requirements for collective worship (schools without a religious character) to disapply (after consulting GB)	Yes			Yes
	53	Arrangements for collective worship (schools without religious character (after consulting GB)	Yes			
	54	Arrangements for collective worship in Foundation schools of religious character, VC or VA schools (after consulting head)				Yes
Premises & Insurance	55	Buildings insurance and personal liability– GB to seek advice from LA where appropriate (GB should be involved in this decision)	Yes			Yes
	56	Developing school buildings strategy or master plan and contributing as required to LA Asset Management Planning arrangements (it is recommended that the GB undertake this decision)	Yes			Yes

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
Premises & Insurance	57	Procuring and maintaining buildings, including developing properly funded maintenance plan	Yes			Yes
Health & Safety	58	To institute a health and safety policy (in community and VC schools this would be the LA)	Yes			Yes
	59	To ensure that health and safety regulations are adhered to	Yes			Yes
School Organisation	60	To publish proposals to change category of school	Yes			
	61	Proposal to alter or discontinue voluntary foundation or foundation special school	Yes			
	62	To set the times of school sessions and the dates of school terms and holidays except in community and VC schools where it is the LA	N/A	N/A	N/A	N/A
	63	To ensure that the school meets for 380 sessions in a school year	Yes			
	64	To ensure that school lunch nutritional standards are met where provided by the Management Committee.				Yes
Information For Parents	65	To prepare and publish the school prospectus				Yes
	66	To prepare and publish the school profile				Yes
	67	To ensure provision of free school meals to those pupils meeting the criteria				Yes
	68	Adoption and review of home-school agreements				Yes
MC Procedures	69	To draw up instrument of government and any amendments thereafter	Yes			
	70	To appoint (and remove) the chair and vice-chair of a permanent or a temporary Management Committee	Yes			

			Decision Level			
Key / Function	No	Tasks	1 Management Committee	2 Committee / Board	3 Individual Member	4 Headteacher
MC Procedures	71	To appoint and dismiss the clerk to the Members	Yes			
	72	To hold a Management Committee meeting at least three times in a school year or a meeting of the temporary Management Committee as often may require	Yes			
	73	To appoint and remove community or sponsor Members.	Yes		Yes	
	74	To set up a Register of Members' Business Interests	Yes			
	75	To approve and set up a Members Expenses Scheme	Yes			
	76	To discharge duties in respect of pupils with special needs by appointing a "responsible person" in community, voluntary and Foundation Schools	Yes			
	77	To consider whether to exercise delegation of functions to individuals or committees	Yes			
	78	To regulate the GB procedures (where not set out in law)	Yes			
Federations	79	To consider forming a federation or joining an existing federation	Yes			
	80	To consider requests from other schools to join the federation	Yes			
	81	To leave a federation	Yes			
Extended Schools	82*	To decide to offer additional activities and to what form these should take	Yes			Yes
	83	To put into place the additional services provided	Yes			Yes
	84	To ensure delivery of services provided				Yes
	85*	To cease providing extended school provision				Yes

APPENDIX B - Terms of reference for all governing for all Management Committee committees

The Terms of Reference documents for the Management Committee are filed on GovernorHub and are reviewed, updated and approved annually either at the last meeting of the summer term or the first meeting of the autumn term.

APPENDIC C - Suggestions for Members' Annual timetable

The Management Committee Annual Timetable of Meetings and Business Planner is filed on GovernorHub and are reviewed, updated and approved annually either at the last meeting of the summer term or the first meeting of the autumn term.

APPENDIX D - Pro Forma Declaration of Interests Form

The Declaration of Interests for all Members is completed on GovernorHub.

APPENDIX E - Scheme of Delegation to the Headteacher

The Scheme of Delegation to the Headteacher is filed on GovernorHub.

APPENDIX F - Register of Gifts and Hospitality

The Register of Gifts and Hospitality Register is attached to the Gifts and Hospitality Policy and is filed on GovernorHub.

APPENDIX G – Fraud Policy

The Fraud Policy is filed separately to this document on the Google Shared Drive.

APPENDIX H – Petty Cash Request Form

The Avenue Centre does not operate a Petty Cash facility. Any staff reimbursements are processed via BACS. The Staff reimbursement Form is filed separately to this document on the Google Shared Drive.

APPENDIX I – Purchase Card Log

The Purchase Card Log is stored in the Central Services Officer.

APPENDIX J – Purchase Requisition Form

The Purchase Requisition Form is filed separately to this document on the Google Shared Drive.

APPENDIX K – Tendering Policy

The Tendering Policy is filed separately to this document on the Google Shared Drive.

APPENDIX L – Charging and Remission Policy

The Charging and Remissions Policy is filed separately to this document on the Google Shared Drive.

APPENDIX M – Lettings Policy

The Lettings Policy is filed separately to this document on the Google Shared Drive.

APPENDIX N - Useful Documents

Useful Documents	Available From
Scheme for Financing of Schools	School Support Services
Financial Regulations for Schools	School Support Services
Contract Procurement Procedures for Schools	In the process of being updated by the LMS team
Local Bank Account Scheme	School Support Services
Leasing Guidance Notes	School Support Services
Insurance Guidance Notes for Schools	Audit, Fraud and Insurance Team
VAT Guidelines	In the process of being updated by the LMS team
School Financial Value Statement (SFVS) Guidance Manual	www.Gov.uk
SFVS Assessment Template	www.Gov.uk
Member Training Courses	In the process of being updated by the LMS team
Financial Benchmarking Website	www.Gov.uk

APPENDIX O - Useful Contact Numbers

LMS Team Contacts

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