

Ashleworth C of E Primary School



Finance Policy

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| Approved by: | Resources Committee |
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Scheme of Delegation

Scheme of Delegation and Authority

| Area | Authorised Individual | Authorised Limit | Frequency of Approval |
|-------------------------------------|--|--|---|
| Annual Setting of School Budget | Governors | Cannot delegate | Annually |
| Virements | Headteacher | Limit £1000 With Chair £1000-£2999 With Finance Committee £3000-£4999 With Full Governing Body – over £5000 | As and when – virements below limit can be approved by Finance committee retrospectively in Finance meetings termly |
| Ordering | Headteacher Finance Administrator (limit of £100) | To limit of designated cost centres of school budget | Yearly as part of the budget setting process |
| Invoice Payments | Headteacher | To limit of designated cost centres of school budget | As they arrive at school – normally signed off weekly |
| Debt write off | Headteacher | Limit approved by Governors but cannot exceed £30. Amounts over £1000 must be approved by Local Authority | As necessary at termly Finance meetings |
| Disposal of Assets (write off/sale) | Governors | | As and when |

1. Budgets

1.1 Budget construction

The Head is responsible for the detailed preparation of the annual budget. In doing this she should consult with other members of staff to ascertain detailed requirements.

The Resources Committee will determine the overall sum within which the budget must be set, and the amount of any anticipated balance to be carried forward into the following financial year.

In constructing the budget, the Head must take account of priorities identified in the School Development Plan and incorporate the costs of these in the budget. Priorities identified in the Development Plan must always be costed.

The budget total must not exceed the amount of the LA allocation plus or minus any balance brought forward from the previous year. If it appears that this cannot be achieved, the Head and Chairman of Governors must inform the Education Department immediately this becomes apparent.

The Resources Committee must meet in the Autumn term to consider a broad budget strategy, and again in the Spring term to consider and approve the detailed budget. The full Governing Body must subsequently approve the full budget, and minute this approval. The Local Authority must be informed in writing of the approved budget, in a format determined by the Local Authority (Governors Budget Plan). This statement must be signed by the Chair of Governors.

To assist budget monitoring, governors will be provided with the following reports at each full meeting and each resources meeting:-

- Cost Centre Summary
- Headteacher s Report
- Virement log – if any have been made

At the beginning of each financial year a budget forecast will be issued.

Resources governors will have a budget projection spreadsheet produced by the LA Finance Officer and the Headteacher .

In constructing the detailed budget, factors the Head must take account of include:-

- any anticipated changes in pupil numbers
- current and previous year's expenditure levels on individual budget headings
- Development Plan priorities
- staff pay awards and increments
 - anticipated price inflation
 - changes in the staffing complement

- changes in the supply of services (water and electricity).

1.1 **Budgetary control and monitoring**

The Head is responsible for regular, detailed control of the school budget. To achieve this he/she will receive monthly reports from the school's accounting system. Such reports shall show, for each budget heading:-

- total budget for year
- total commitment and expenditure to date
- variance.

The Head is empowered to take remedial action to address variances, by effecting virement between individual budget headings. Individual virements may be authorised as follows:-

- up to £1,000 - Head (and subsequently reported to full Governing Body)
- £1,000 - £2,999 - Chair or Resources Committee
- £3,000 - £4,999 - Resources Committee
- £5,000 and over - Full Governing Body.

Virements, once approved, must be promptly recorded in the school's accounting system to keep the approved budget up to date. These virements will be actioned by the LA Finance team and recorded on their note of visit.

The Head will present detailed budget monitoring statements to the Resources Committee at least three times a year, such statements shall show for each budget heading:-

- total budget for year
- total commitment and expenditure to date
- variances.

The Resources Committee shall consider such statements; the Head will provide explanations for any significant variances identified. The Chair of the Resources Committee shall report termly to the full Governing Body, identifying any significant budgetary issues and any remedial action taken or needed, and any policy decisions needed.

Payroll expenditure data notified by Shire Hall (electronically transferred) must be updated promptly each month by the Finance Administrator on to the school's accounting system.

Other, non-pay, expenditure notified by Shire Hall must be reconciled promptly on a monthly basis to the school's accounting system by the Finance Administrator.

When the accounts for each financial year are closed, a final statement from the school's accounting system must be presented to the next meeting of the Resources Committee. This will be prepared by the LA Finance Officer.

2. Payroll

2.1 Starters/variations/leavers

All forms for:-

- setting up new employees on the payroll (starters)
- effecting variations to pay
- taking existing employees off the payroll (leavers)

must be made out by the Finance Administrator and authorised (signed) by the Head. This is completed electronically with paper copies of forms being held for reference and accountability purposes.

2.2 Time sheets

All time sheets submitted by a member of staff must be checked initially by the Finance Administrator, and then authorised (signed) by the Head. The Finance Administrator will enter the relevant information on SAP using Eforms which will then be approved by the Headteacher. Paper copies are kept by school, but not returned to the member of staff.

2.3 Checking of payroll data

Payroll data received monthly from Shire Hall (printout) must be scrutinised by:

- the Head, to ensure all employees are recognised, and pay appears reasonable (no detailed check)
- the Finance Administrator, to check accuracy of pay calculations.

2.4 Pay-related expenses

All pay-related expenses must be processed through the payroll system. Pay-related expenses must never be paid via petty cash, or by the creditor payment system. If any doubt exists about whether an item should be processed via the payroll system, Business Services will be contacted.

2.5 Supply teachers

The Governing Body will decide, on the basis of advice from the Head, whether supply teacher insurance cover shall be taken out, and the extent of the cover. All claims

submitted by supply teachers must be authorised (signed) by the Head. Reimbursement claims must be submitted on a monthly basis by the Finance Administrator. The Finance Administrator must check on a monthly basis that correct amounts have been charged as per the Shire Hall expenditure printout. Payments are made direct to the agency (if used) or to the teacher if they are registered with Gloucestershire LA via SAP.

3. School Fund – not currently held at Ashleworth

3.1 Accounts

The accounts of the School Fund are to be maintained on a day to day basis by the Finance Administrator. All income and expenditure will be entered promptly in the accounts. A bank reconciliation will be performed monthly when bank statements are received, between the balance as per the accounting record and the balance as per bank statements.

3.2 Signatories

The following are allowed to sign cheques on the bank account:-

- Head
- Staff representative on Governing Body

There must be two signatures on each cheque. Manuscript signatures to be used on cheques. Cheques must not be pre-signed.

3.3 Final accounts and audit

Final accounts are prepared at the end of the School Fund financial year by the Finance Administrator. The accounts will be audited by an auditor appointed by the full Governing Body. The auditor will not be a member of the Governing Body. In appointing an auditor and operating the Fund, the Governors will follow the instructions laid down in the County Council's Manual on Unofficial Funds.

The audited accounts should be presented to the full Governing Body for approval. Governors' approval must be recorded in the minutes of the meeting. Once approved, the Clerk to the Governing Body will return the requested form to Shire Hall in the format required by the Local Authority.

School Fund monies must be kept, and recorded, separately from the school's capitation monies and securely held.

4. Assets

4.1 Inventory

The portable, desirable, attractive assets of the school, as well as any assets of intrinsic value (e.g. antiques) will be recorded in the school's inventory. Full details (make, model, serial number, approximate value) shall be recorded.

The Finance Administrator is responsible for keeping the inventory up to date by adding new items when they are received into school.

Items up to a value of £50 may be sold or written out of the inventory on the authority of the Head. Over this limit, the Governing Body must authorise and details recorded in the minutes. Reasons must be recorded in the inventory, together with the Head's signature (up to £50) or the Governors' minute reference (£50 and over). An official receipt for sales income must be issued to the purchaser.

Inventories shall cover all areas of the school, and be arranged on a room-by-room basis. A separate inventory will be maintained to include items which are not allocated to a specific room.

The inventory shall be checked against the actual assets by the Head on an annual basis. Any discrepancies shall be investigated immediately, and if necessary the Governors, Police and the authority's auditors shall be informed. The check shall be evidenced by the checker signing and dating the inventory.

All inventory items should be security marked with the school name and postcode: invisibly with an ultra-violet pen, and visibly with warning stickers. SMART WATER

4.2 Off-site register

Any inventory items taken off-site by members of staff for official purposes must be recorded in a register. The date borrowed, and the signature of the borrower, must be recorded. On the return of the item the date of return will be recorded. This does not apply to laptops supplied to teachers.

5. Income

5.1 Credit income

Where payments for goods/services provided by the school is made after the provision takes place.

An official invoice must be raised by the Finance Administrator in all cases and sent to the debtor as soon as possible after the provision of the goods/service, and no later than one week after the provision.

A file of copy invoices will be maintained by the administrator; this will be arranged into 'paid' and 'unpaid' invoices. The copies of unpaid invoices will act as a control record for the sending of reminders and the chasing of unpaid debts.

Reminders will be sent after the following periods if the debt remains outstanding:-

- 1st reminder 14 days
- 2nd reminder 28 days

If after 56 days the debt remains unpaid, consideration will be given by the Head and/or Governors to writing the debt off in accordance with the following limits:-

- up to £50
- up to £100
- £100 and over
- £1000
- Head may authorise write-off
- Chair of Governors may authorise write-off
- full Governing Body may authorise write-off.
- Local Authority

In each case, the possibility of taking legal action to recover the debt must be considered by Head, Chair, and Governors as appropriate.

As well as sending formal reminders, efforts must be made by the school to contact the debtor in order to secure recovery of the debt. If payment has not been received after 28 days of raising the invoice, no further goods or services must be provided until the outstanding debt is settled.

When an invoice is paid, details of the payment must be recorded on the copy invoice, and this transferred to the 'paid' section of the file. An official receipt should be issued to the debtor and the receipt number written on the copy invoice; a duplicate copy of the receipt must be retained at school (electronically).

5.2 Cash income

(i.e. where payment is received at the time goods/services are provided).

No cash is accepted on site for payment of services.

5.3 Banking

Any income received (cash or cheque) must be banked promptly and intact. No payments may be made out of income collected. A record to evidence the banking must be kept (e.g. stamped paying-in slip countersigned by the Headteacher).

Where and when possible banking of funds will be undertaken by a member of staff; but not the administrator. On site, cash and cheque books will be stored in the safe.

5.4 Charging policy (Appendix 1)

The full Governing Body will set a charging policy to cover:-

- school trips
- music tuition
- residential trips

Charges levied by the school will be in line with this policy.

5.5 Governors Allowance Policy (Appendix 2)

The full Governing Body will set adopt and adhere to the standards as set out in Appendix 2.

5.6 Arrears policy

The Headteacher will have mandate to exercise discretion up to a value of £100 individually before bringing to the attention of the Resources Committee. The Finance Administrator will inform the Headteacher of any arrears/debts.

5.7 Donations

Donations from any sources must be acknowledged by the issue of an official receipt to the payer. All donations must be banked promptly and intact.

5.8 Official Capitation and School Fund income

All income used to offset expenditure incurred on the capitation budget (e.g. lettings, photocopying, telephone calls, music tuition, sales of work) must be paid into the official LA Fund and coded to an appropriate income code. Monies received from any sales of school equipment must similarly be paid into the LA Fund.

Donations may be paid into the LA Fund or the School Fund dependent upon the wishes of the donor which must be ascertained beforehand. Duplicate copies will be kept.

5.9 Cash received from pupils

Pupils are not permitted to have cash in school except for the purchase of toast and for events in school EG bake sale.

5.10 Security of receipt books and tickets

All unused receipts and tickets to be used to acknowledge receipt of income, must be held securely in the school office.

6. Purchasing

6.1 Ordering

School procedures for purchasing should ensure that purchases are as required and are for bone-fide purposes.

Orders should be processed by the Finance Administrator after initial approval by the headteacher has been sought and given using internal requisition form. The official order produced from the computer system must be signed by the headteacher before it is sent to the supplier. If an order has been placed over the telephone an official confirmatory order must be sent.

Official orders must not be used to procure goods for private purposes.

Copies of all official orders placed must be retained on file at the school by the administrator.

All ordered items will be delivered to the school address.

When placing orders it is the responsibility of the initiator to ensure that Gloucestershire County Council Financial Regulations, Best Value and Standing Orders are adhered to, these being -

6.2 Quotations/tenders

Financial Regulations - for orders for goods/services under £50,000:

- £1,000 - £5,000 - at least three prices to be examined and retained, these prices may be taken from suppliers' written or verbal quotations or catalogues/price lists.
- £5,001 - £50,000 - independent written evidence of at least three prices should be obtained and retained.

Independent written evidence means quotations provided on suppliers' headed notepaper.

Standing Orders - for orders for goods/services over £50,000.

Tenders should be invited in one of three ways, and in accordance with specific Standing Orders.

- from at least three contractors included on a standing list - SO49; or where no standing list exists
- from at least three appropriate contractors - SO.50, or

6.3 Governor involvement

As well as ensuring that the above have been adhered to, it is the responsibility of the Headteacher to ensure that Governors are consulted in the following circumstances:-

On purchasing decisions when the estimated cost of one item exceeds £1,000
Review of quotations obtained where estimated costs exceed £5,000.

Review of quotations when the lowest quote is not the most suitable or the pre-requisite number of quotes could not be obtained. In such circumstances the Governors should formally authorise a waiver of the regulations, either prior to the purchase or retrospectively, if necessary.

6.4 Receipt of goods

Once items ordered have been received, the administrator must ensure that items delivered correspond to details contained in the delivery note. Upon examination of goods the administrator must ensure that both quality and quantity are appropriate. Where appropriate, a security mark will be added and entered on the inventory.

6.5 Invoice check and authorisation

Invoices received must be checked to both copy orders and delivery notes to ensure that invoices relate to goods ordered and delivered. Invoices should also be checked for arithmetical correctness. All invoices must be certified for payment by the headteacher before being passed for payment.

Invoices passed for payment must be recorded promptly in the school's accounting system by the administrator.

Invoices to be processed using the SIMS Link procedures, with the Headteacher authorizing a batch of invoices prior to electronic transfer.

6.6 Petty Cash – no cash currently held on site for reference purposes only

Day to day operation of the petty cash account is the responsibility of the Finance Administrator.

All petty cash expenditure, and reimbursement income, must be promptly recorded in the petty cash record.

Each time a reimbursement claim is submitted, the administrator must complete a reconciliation ensuring that cash expended, plus cash in hand or at bank, plus stamps held, equals the amount of the advance.

All members of staff who wish to purchase items from the petty cash account must obtain prior approval from the Head. Vouchers (receipts, paid invoices etc.) to evidence the payment must be presented to the administrator by members of staff when reclaiming cash from the account. These vouchers must be retained by the administrator and returned with the reimbursement claim.

In normal circumstances individual purchases from petty cash must not exceed £30. In exceptional circumstances payments up to £50 may be made, with the express prior approval of the Head. Such payments should be for emergencies only and should not simply result from a lack of planning.

All cash and cheque books held must be retained securely.

7. Register of Pecuniary and Other Interests

The school shall maintain such a Register.

7.1 Persons to be included:-

1. All Governors
2. Headteacher
3. All senior staff including finance administrator

7.2 Interests to be recorded

The basic principle to be followed is that any interest should be recorded which could be seen to improperly influence any decisions taken, pecuniary or otherwise, regarding the operation of the school.

Examples of such improper influence might be:-

- to purchase goods or materials from a company in which a Governor/ member of staff has a financial interest without going through the correct procedures re. obtaining competitive prices;
- promoting member of staff who has close personal relationship (spouse, partner, son, daughter etc.) with Governor/ member of staff, without going through correct procedures re. recruitment and selection.

There can never be a definitive, comprehensive list of the interests which should be recorded, but the following is intended to give some guidance:

- having a financial, or other, interest in an organisation which could feasibly be in a position to supply goods/services to the school e.g. building contractors
 - plumbing contractors
 - electrical contractors
 - audio/visual goods suppliers (e.g. T.V.s, video recorders, hi-fi etc.)
 - repair/maintenance of equipment (electrical and other)
 - suppliers of computer hardware and software
 - suppliers of stationery
 - suppliers of educational equipment (e.g. P.E. equipment)
 - suppliers of furniture, fittings, carpets, curtains etc.
 - decorating contractors
 - catering contractors
 - suppliers of provisions
 - suppliers of clothing
 - suppliers of building materials
 - suppliers of catering equipment
 - suppliers of fuel
 - suppliers of vehicles
 - suppliers of books
 - grounds maintenance contractors
 - gardening contractors
 - suppliers of grounds/garden maintenance equipment
 - suppliers of plants, trees, seeds etc.
 - suppliers of heating equipment
 - suppliers of lighting equipment
 - suppliers of musical instruments
 - suppliers of insurance
 - consultants (e.g. legal, financial, training, property)
 - suppliers of security services and supplies
 - suppliers of art materials
 - suppliers of telecommunications equipment

- suppliers of photographic equipment
- transport contractors (e.g. coaches, taxis etc.)
- holiday/travel operators
- suppliers of supply teaching cover
- suppliers of peripatetic teaching
- suppliers of banking services
- suppliers of workshops etc. (e.g. drama, music)
- the interest in the above 'supplying organisations' may, for example, be:-
- as a director
- as an employee
- as a major shareholder
- as a major investor
- as a major debtor/creditor
- having a close personal relationship (spouse, partner, son, daughter, parent etc.) with a person in the above categories
- being in a position to potentially influence decisions made about the school, e.g. as:-
- member of local council (County Council, District Council, Parish Council)
- officer of Local Education Authority in a senior capacity
- Member of Parliament
- OFSTED Inspector
- officer of local council (District Council, Parish Council) in a senior capacity
- having a close personal relationship (as described above) with any person falling into the above categories
- having a close personal relationship with a Governor or member of staff (employed on a full-time, part-time, permanent, or temporary basis).

8. Appendix 1 ASHLEWORTH C OF EPRIMARY SCHOOL CHARGING POLICY

1. Aims

Our school aims to:

- Have robust, clear processes in place for charging and remissions
- Clearly set out the types of activity that can be charged for and when charges will be made

2. Legislation and guidance

This policy is based on advice from the Department for Education (DfE) on [charging for school activities](#) and [the Education Act 1996](#), sections 449-462 of which set out the law on charging for school activities in England.

3. Definitions

- **Charge:** a fee payable for specifically defined activities
- **Remission:** the cancellation of a charge which would normally be payable

4. Roles and responsibilities

4.1 The governing board

The governing board has overall responsibility for approving the charging and remissions policy, but can delegate this to a committee, an individual governor or the headteacher.

The governing board also has overall responsibility for monitoring the implementation of this policy.

Responsibility for approving the charging and remissions policy has been delegated to the Resources Committee.

Monitoring the implementation of this policy has been delegated to the Resources Committee.

4.2 Headteachers

The headteacher is responsible for ensuring staff are familiar with the charging and remissions policy, and that it is being applied consistently.

4.3 Staff

Staff are responsible for:

- Implementing the charging and remissions policy consistently
- Notifying the headteacher of any specific circumstances which they are unsure about or where they are not certain if the policy applies

The school will provide staff with appropriate training in relation to this policy and its implementation.

4.4 Parents

Parents are expected to notify staff or the headteacher of any concerns or queries regarding the charging and remissions policy.

5. Where charges cannot be made

Below we set out what we **cannot** charge for:

5.1 Education

- Admission applications
- Education provided during school hours (including the supply of any materials, books, instruments or other equipment)
- Education provided outside school hours if it is part of:
 - The national curriculum
 - A syllabus for a prescribed public examination that the pupil is being prepared for at the school
 - Religious education
- Instrumental or vocal tuition, for pupils learning individually or in groups, unless the tuition is provided at the request of the pupil's parent
- Entry for a prescribed public examination if the pupil has been prepared for it at the school

5.2 Transport

- Transporting registered pupils to or from the school premises, where the local authority has a statutory obligation to provide transport
- Transporting registered pupils to other premises where the governing board or local authority has arranged for pupils to be educated
- Transport that enables a pupil to meet an examination requirement when he or she has been prepared for that examination at the school

5.3 Residential visits

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

6. Where charges can be made

Below we set out what we **can** charge for:

6.1 Education

- Any materials, books, instruments or equipment, where the child's parent wishes him or her to own them
- Optional extras (see below)
- Music and vocal tuition, in limited circumstances
- Certain early years provision
- Community facilities

6.2 Optional extras

We are able to charge for activities known as 'optional extras'. In these cases, schools can charge for providing materials, books, instruments or equipment. The following are optional extras:

- Education provided outside of school time that is not part of:
 - The national curriculum
 - Religious education
- Transport (other than transport that is required to take the pupil to school or to other premises where the local authority or governing board has arranged for the pupil to be provided with education)
- Board and lodging for a pupil on a residential visit
- Extended day services offered to pupils (such as breakfast clubs, after-school clubs, tea and supervised homework sessions)

When calculating the cost of optional extras, an amount may be included in relation to:

- Any materials, books, instruments or equipment provided in connection with the optional extra
- The cost of buildings and accommodation
- Non-teaching staff
- Teaching staff engaged under contracts for services purely to provide an optional extra (including supply teachers engaged specifically to provide the optional extra)
- The cost, or an appropriate proportion of the costs, for teaching staff employed to provide tuition in playing a musical instrument, or vocal tuition, where the tuition is an optional extra

Any charge made in respect of individual pupils will not be greater than the actual cost of providing the optional extra activity, divided equally by the number of pupils participating.

Any charge will not include an element of subsidy for any other pupils who wish to take part in the activity but whose parents are unwilling or unable to pay the full charge.

In cases where a small proportion of the activity takes place during school hours, the charge cannot include the cost of alternative provision for those pupils who do not wish to participate.

Parental agreement is necessary for the provision of an optional extra which is to be charged for.

6.3 Music tuition

Schools can charge for vocal or instrumental tuition provided either individually or to groups of pupils, provided that the tuition is provided at the request of the pupil's parent.

Charges may not exceed the cost of the provision, including the cost of the staff giving the tuition.

Charges cannot be made:

- If the teaching is an essential part of the national curriculum
- If the teaching is provided under the first access to the Key Stage 2 instrumental and vocal tuition programme
- For a pupil who is looked after by a local authority

6.4 Residential visits

We can charge for board and lodging on residential visits, but the charge must not exceed the actual cost.

7. Voluntary contributions

As an exception to the requirements set out in section 5 of this policy, the school is able to ask for voluntary contributions from parents to fund activities during school hours which would not otherwise be possible.

Some activities for which the school may ask parents for voluntary contributions includes: school trips and sports activities

There is no obligation for parents to make any contribution, and no child will be excluded from an activity if their parents are unwilling or unable to pay.

If the school is unable to raise enough funds for an activity or visit then it will be cancelled.

8. Activities we charge for

The school will charge for the following activities:

- Any out of school hours care. This will cover the costs of providing additional staffing.
- Sports clubs provided by an outside provider – these will be made directly to the provider.

For regular activities, the charges for each activity will be determined by the governing board and reviewed in April each year. Parents will be informed of the charges for the coming year in April each year.

9. Remissions

In some circumstances the school may not charge for items or activities set out in sections 6 and 8 of this policy. This will be at the discretion of the governing board and will depend on the activity in question.

9.1 Remissions for residential visits

Parents requesting exemption from paying for board and lodging for residential trips should speak to the Headteacher. Each case will be discussed and reviewed based on the information and circumstances provided. It is the responsibility of the Headteacher to decide if payment is exempt.

Parents who can prove they are in receipt of any of the following benefits will be exempt from paying the cost of board and lodging for residential visits:

10. Monitoring arrangements

The Finance Administrator monitors charges and remissions, and ensures these comply with this policy.

This policy will be reviewed by Resources Committee every year.

At every review, the policy will be approved by the Resources Committee.

Appendix 2

ASHLEWORTH C OF E PRIMARY SCHOOL Governors Allowance Policy

1. Aims

The governing board has decided to pay reasonable allowances from the school's delegated budget to cover any costs that board members incur through carrying out their duties.

This policy sets out the terms on which such allowances will be paid.

By adopting this policy, we will ensure that no member of the community is prevented from becoming a governor on the grounds of cost.

2. Legislation and guidance

The [Governance Handbook](#) (section 4.7.1, paragraph 63) says that boards in maintained schools with a delegated budget can choose whether or not to pay allowances to board members. Where they choose to do so, it must be in accordance with a policy or scheme.

The legislation on governors' allowances is set out in the [the School Governance \(Roles, Procedures and Allowances\) \(England\) Regulations 2013, part 6](#).

3. Overview

Members of the governing board may claim allowances to cover expenditure necessary to enable them to perform their duties.

This does **not** include an attendance allowance, or payment to cover loss of earnings.

Members of the governing board may claim allowances by completing a claim form (see appendix 1) and submitting it to S Noyes, Finance Administrator, Ashleworth C of E Primary School.

Allowances will only be paid on the provision of a receipt, and will be limited to the amount shown on the receipt.

Members of the governing board may claim for:

- Childcare
- Care for elderly or dependent relatives
- Extra costs incurred because they have a special need or English as a second language
- Travel and subsistence costs
- Telephone charges, photocopying, postage, stationery, etc.

➤ Other justifiable allowances

Claims will be paid in arrears on a case-by-case basis. Reimbursable costs should be agreed in principle by the Resources Committee **before** they are incurred.

The chair of governors (or the vice-chair, where appropriate) may investigate claims that appear excessive or inconsistent. All claims will be subject to an independent audit.

Travel expenses where a governor uses their own vehicle must not exceed the HM Revenue and Customs (HMRC) approved mileage rates (see appendix 2).

4. Monitoring arrangements

This policy will be reviewed annually by the Resources Committee. Any amendments will be presented at a meeting of the full governing board.

Appendix 3: Governor Claim Form

Ashleworth C of E Primary School

Governor claim form

Name:

Address:

Claim period:

I claim the total sum of £_____ for governor expenses as detailed below. I have attached relevant receipts to support my claim.

Signed: _____

Date: _____

| EXPENSE TYPE | £ |
|--|---|
| Childcare | |
| Care arrangements for dependent relatives | |
| Support for a special need or English as a second language | |
| Travel or subsistence | |
| Telephone charges, photocopying, postage or stationery | |
| Other (please specify) | |
| Total expenses claimed | |

This form should be submitted to S Noyes, Finance Administrator, Ashleworth C of E Primary School, The Green, Ashleworth, GL19 4HT along with any relevant receipts.

Appendix 4: approved mileage rates

The table below shows HMRC's current approved mileage rates, which are published on [the HMRC website](#).

| TYPE OF VEHICLE | FIRST 10,000 MILES | ABOVE 10,000 MILES |
|-----------------|--------------------|--------------------|
| Cars and vans | 45p | 25p |
| Motorcycles | 24p | 24p |
| Bikes | 20p | 20p |