



Charlton Park Academy
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CHARLTON PARK ACADEMY
FINANCIAL PROCEDURES 2019/20

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1. Introduction

The purpose of this manual is to ensure that the Academy maintains and develops systems of financial control which conform to the requirements both of propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of our funding agreement with the Education and Skills Funding Agency (EFSA).

The Academy must comply with the principles of financial control outlined in the 2018 Academies Handbook published by the EFSA. This manual expands on that and provides detailed information on the Academy's accounting procedures and system manual should be read by all staff involved with financial systems.

Key Principals and Assumptions

- The Academy is not permitted to overspend its annual allocation and carry forward.
- Departmental Heads have the authority to commit the Academy to expenditure only for their areas of responsibility and relevant cost centres.
- Departmental budgets cannot be exceeded without prior negotiation with the Director of Finance and Resources (SBS).
- Staff must not authorise their own expenditure claims.
- There must be a minimum of two members of staff involved in the procurement process.
- All procurement must always be done with the view of getting best value.

2. Procurement and Payment

Ordering

The Academy's procurement system is based on purchase orders/commitment accounting. This means that an authorised commitment must be made for all expenditure incurred. For most of the expenditure this will be with an Academy Purchase Order.

The Procurement and Tendering Policy attached at Appendix A should be referred to in conjunction with this manual when procuring any goods or services.

The Academy must follow the EFSA requirements set out in the Academies Financial Handbook when purchasing goods and services from connected parties.

Orders up to £1000

Routine purchases up to £1000 or 25% of their respective budget (whichever is the smaller amount) can be ordered by budget holders who have the authority to order such items.

When the decision to place an order is made, it MUST be confirmed in writing using the official Academy order forms issued by the Finance Department (through Managed Services SBS) and available electronically on Fronter.

The order form should give adequate description so the correct goods/quantity /colour etc. can be ordered.

The order form must be signed by the budget holder.

The order should be handed to the Finance Department (through Managed Services SBS) who will create the official order on the finance system and despatch to the supplier.

If there is insufficient budget to process the order, the Finance Department (through Managed Services SBS) will advise the budget holder.

Orders between £1000 - £50,000

At least three written quotes are required to identify the best value. The Director of Finance and Resources (SBS) should be advised before the quotes are sought, so that they can co-ordinate the process in line with the Procurement and Tendering Policy.

Telephone quotes are acceptable provided they are backed up by emailed, faxed or written quotes. Copies of all quotes will be kept together and attached to the final purchase orders.

The Crescent Consortium or similar government type procurement services or frameworks should to be used.

The order needs to be countersigned by either the Principal or Director of Finance and Resources.

Members of the Senior Leadership Team may approve expenditure up to £1,000.

All orders between £1,000 and £20,000 must to be approved by the Principal.

Orders above £20,001 and up to European Tendering thresholds require the approval or ratification of the Resources Committee.

For higher value procurement which exceed EU thresholds, EU procurement requirements apply.

Note: The limits quoted above relate to the total value of expenditure including that spread over more than one financial year.

Delivered Goods or Resources

As there needs to be at least two members of staff involved in the ordering and approval process, the delivery note should be checked by someone other than the budget holder who had approved the purchase order.

A separate person in the department should check the delivery and sign the delivery note.

The Finance Department (through Managed Services SBS) needs to be advised immediately if the goods delivered are not what was ordered or the goods received are damaged or incomplete.

The delivery note accompanying the goods should be handed to the Finance Department (through Managed Services SBS).

The invoice should be addressed to the Finance Department (through Managed Services SBS) who will in turn send the invoice once received to the budget holder for final authorisation.

The invoices need to be signed and returned to Finance within 5 working days in order to avoid late payment charges. If incurred, these may be charged back to the relevant Department.

Specialist Procurement

Courses and training must be approved by the member of the Senior Management Team responsible for training. Staff will also need to get approval from their line manager and ensure that the staff support officer responsible can arrange to cover their posts if needed.

ICT Equipment - only bought under the advice of the ICT technician/ICT Manager and approved by the ICT budget holder. In most cases when buying computers, the Academy will take advantage of the preferential arrangements negotiated by the EFSA or other framework providers.

Consultancy – use of any consultants should be discussed with the Director of Finance and Resources (SBS) prior to agreeing a contract so any potential tax implications can be considered. Consultants will be required to evidence their employment status.

Supply Staff

The Academy maintains a list of preferred supply agencies. All requests for supply cover should be submitted to the Staff Support Manager and approved by the departmental head.

Different agencies should be tried periodically in order to gain best value.

The weekly authorised timesheet must be handed to the Finance Department (through Managed Services SBS) once it has been faxed/scanned to the agency.

Internet Purchases via Academy Debit Card

The Academy should only use debit card when suppliers will not accept the Academy's normal procurement system. It should be the exception not the rule. Whilst it is tempting to order all goods via the internet as prices may seem cheaper, there can be problems obtaining a VAT invoice and difficulties in returning goods which are not what was expected.

Staff need to complete the debit card request form, and have it countersigned by a member of the Senior Management Team.

The descriptions need to be very precise and if the finance staff have problems with the order, it will be rejected. The website link needs to be emailed to the finance staff.

The Director of Finance and Resources (SBS) will determine whether to use the debit card or go through normal purchase order procedures.

The debit card must not leave the Finance Office.

When the goods arrive, it is essential that the delivery note and invoice be signed if the goods are correct and then handed to the Finance Department (through Managed Services SBS).

Payment

The normal method of payment will be via BACS up to the limit for individual transactions of £50,000 set by the bank. Individual payments above this amount will be made by cheque.

Payment runs will typically be undertaken fortnightly to maximise cash flow but are subject to any urgent circumstance which may arise.

Payment can only be authorised by designated bank signatories.

Change of banking details of suppliers can only be accepted if submitted on the relevant company's letterhead. Changes of supplier bank details will be kept on the suppliers' invoice file and should be checked by Director of Finance and Resources.

Staff Expenses (for further details, refer to the Expenses Policy)

The Academy has set up a variety of facilities so that staff do not have to buy goods or equipment on behalf of the Academy.

Sainsbury's online ordering – primarily used by Food Technology. Staff need to complete the debit card requisition form prior to use.

Oyster Cards – there are 20 cards set up with auto top up. The cards are kept in the Finance Department (through Managed Services SBS). The cards may be used for Academy trips, staff needing to travel on Academy business or courses. The cards need to be signed in and out.

Academy debit card (see above) to be used for ad hoc purchases.

Finance will set up trade accounts for new suppliers as requested and appropriate.

The Academy will only reimburse staff for travel/subsistence expenses incurred for courses and in the delivery of services /consultancy provided by the Academy.

All train travel must be by the cheapest practical fare available.

Within Greater London, Oyster cards should be used where possible.

Booking in advance is recommended. This can be done by Finance using the debit card to avoid staff incurring costs personally.

First class train travel is not permitted.

Taxi fares will only be reimbursed if supported by a receipt.

Travel by staff in private vehicles is not permitted in advance unless the Academy has seen sight of the vehicle's valid insurance and MOT documents. A copy to be kept on the staff file.

The staff expenses form needs to be signed by the person claiming the expenses and countersigned by the relevant budget holder.

Staff expenses will be paid via payroll at the next available payroll run.

All mileage will be reimbursed at the HMRC recommended rate. Mileage claims are reimbursed via the payroll. Claim forms from reception. Mileage claims can be substantiated by checking AA Route Planner website.

In the rare event that the Academy will agree to reimburse staff for any other expenses, the Academy will only reimburse staff for actual expenses which are wholly, exclusively and necessarily incurred in the performance of their duties.

All expenses paid to staff need to be authorised by the relevant budget holder. Expenses paid to budget holders must be authorised by their line manager.

No-one may authorise their own individual expenses.

Petty Cash

The maximum request is £25. The value of the advance needs to be supported by the monies returned and receipts presented.

3. Academy Journeys and Trips

Teaching staff are to ensure that Academy journeys are charged to pupils in accordance with the Charging and Remissions Policy.

The letter advising parents of the Academy trip will in most cases ask for a donation for the child to spend. The letter should state that cheques need to be made payable to Charlton Park Academy, Parents/Carers should add their child's name and class on the back of the cheque. Alternatively, the Academy bank account details can be provided with a request that the pupils name is quoted as a reference with the payment.

A copy of the letter to pupils should also be copied to the Finance Department (through Managed Services SBS).

Any unspent monies should be returned pro-rata to pupils who have paid in full.

No additional charge may be made to cover staff expenses.

In the case of hardship, the decision to subsidise the trip rests with the Principal.

Residential Trips

Residential trips can only proceed with the approval of the Chair of the Governors, Principal or Education Visits Co-ordinator. When the trip is completed an "End of

Journey Statement” must be completed showing a full breakdown of all income and expenditure and be submitted to the next Governing Body meeting.

All expenses should be planned for and covered in advance. The payment schedule should be agreed by both Head of Department and the Director of Finance and Resources (SBS) before the pupils are informed.

4. Payroll

The Academy runs two payrolls - one for support staff with a pay date of 22nd each month (3 weeks in arrears and one week in advance) and the teacher payroll on the last day of each month, staff are paid for a full calendar month but in arrears. Payment to staff is via BACS. The BACS bureau via an indirect submitter system will arrange for payment to staff – details in Banking Section).

Starters and leavers - The Principal Registrar will advise the Payroll Manager of any starters, leavers and changes of contract. The Payroll Manager will complete the starters and leavers form for approval by the Head Teacher. The Payroll Manager will also update Personnel 7. The Payroll Manager will import all payroll changes onto the Payroll Portal with Strictly Education.

Additional Claims – staff are required to complete a time sheet at the end of each calendar month if they have worked additional hours. Any additional hours claimed should have been agreed in advance with the line manager. The claim is then countersigned on each line by the line manager. The Payroll Manager will check for accuracy in the addition and do spot checks on the Timesnet system to verify the validity of the claims.

Requests for Unpaid Leave – Staff need to complete a Leave of Absence Request Form and be countersigned by the Line Manager if the request is approved. By completing the form, staff agree to have their salary deducted accordingly. The application must be approved.

Sickness pay – day to day management, monitoring and return to work interviews are done by the staff support manager.

Miscellaneous Payroll Adjustments must be approved as set out in the paragraphs below.

Casual staff daily claims approved by staff support manager/Line manager/Senior SLT.

Step up allowances need to be approved in advance by the Principal.

Claims that are more than two months old will not be processed.

All mileage claims will be processed via payroll.

Any adjustments, excluding overtime or additional pay, require the approval of the Principal.

HMRC tax code changes are sent to Strictly Education as well as any attachments to earnings.

Staff may apply for bicycle purchasing (salary sacrifice) loans and season ticket loans. These are to be countersigned by the Principal. Outstanding loans are recorded in the balance sheet and reconciled periodically.

Payroll processing and submission - The Payroll Manager prepare the payrolls and collate the claims for additional hours and casual bank staff and submit to the outsourced payroll provider under an agreed timetable. A copy of the submission is sent to the Director of Finance and Resources (SBS) together with the supporting documentation for review prior to the final payroll being run by Strictly Education.

The payroll is returned to the Academy on the 15th and 23rd of each month. Following checks by the Director of Finance and Resources (SBS) and the Payroll Manager to ensure that the payroll has been processed correctly Strictly Education are advised of any amendments/changes.

The final payroll is then checked by the Principal Registrar, Director of Finance and Resources (SBS) and the Principal before the BACS can be released. Payroll BACS is approved by bank signatories.

Pensions - The Academy offers TPA for the teaching staff and LGPS for support staff. Auto-enrolment date is May 2017. The responsibility for the monthly submissions to the TPA is outsourced to Strictly Education. The Payroll Manager submits monthly payslips to TPA and provides the EOY spreadsheet for audit.

All new staff are invited to complete a form confirming their pension status.

All salary payments contracted and non-contractual are subject to pension deductions unless the staff have opted out.

5. Special Payments

The Academies Financial Handbook makes specific reference to the Special Payments, which are transactions, which fall outside Academy Trusts planned range of activities. These are -

- Staff Severance Payments
- Compensation Payments
- Ex Gratia Payments

Specific reference must be made to the Academies Handbook requirements should the possibility of any of these types of payments arise.

6. Income

Most Academy income is received from the EFSA or as Top Up fees for individual pupils from Local Authorities, mainly the Royal Borough of Greenwich. The latter is received by the Academy as a regular direct credit. A remittance advice is received electronically from the EFSA and the Royal Borough of Greenwich. This income together with any other un-invoiced funding is journaled onto PS Financials and income remittances filed in the relevant monthly bank file.

Invoices are raised from PS Financials for self-generated income by the Academy. When the income is received, a sales receipt is generated on PS Financials recording the income as received and clearing the outstanding debtor. The matched invoices and sales receipts are filed on the relevant monthly banking file.

Only Finance staff can raise invoices or claim monies from third parties.

All grant claims or applications for funding should be undertaken via the Accounting officer approval.

Lettings – This is managed by Charlton Parkside (CP) on behalf of the academy and generally be for swimming clubs. A lettings agreement will be drawn up detailing the regular weekly rates and times of the hiring by CP. They will invoice termly/quarterly in advance. CP will pay into CPA a contribution at least annually towards any costs incurred. Any subsequent changes will be handled as credit notes.

After Academy Clubs – Letters to go out to parents before the start of term. Fees must be paid in advance. Cases of hardship should be referred to the Principal.

Aged Debtors will be reviewed monthly and outstanding debts chased accordingly.

If a debt is deemed to be unrecoverable, permission to write off needs to be approved by the Resources Committee.

Pupil dinner money – The Academy now uses Parent Pay to collect Academy dinner money. If in the rare circumstances, cash is brought into Academy, this should be brought to Finance office for recording and then banking.

Cash should not be left in an unlocked place overnight. Other than in exceptional circumstances cash should be kept in one of the two safes that are in Reception or Finance areas until it can be banked by Finance staff.

7. Borrowing

The Academy must seek EFSA approval for borrowing (including Finance Leases and Overdraft facilities) from any source where such borrowing is to be repaid from grant monies or secured on assets funded by grant monies. Borrowing would only be for exceptional reasons and any would need to be approved by the Chair of Resources or chair of governors. Credit cards must only be used for business purposes (not personal expenditure and balances cleared before interest accrues).

8. Banking

The main bank for Charlton Park Academy is Lloyds Bank, Woolwich.

The bank mandate for cheques and BACS will require two signatories/authorisers. They cannot sign or authorise any batch where they are a beneficiary.

Changes to the list of authorised signatories and System Administrator for Lloyds Link needs approval of the Resources Committee via Accounting officer.

The preferred method of payment will be electronic via BACS.

BACS - This is processed via Lloyds Link. The systems administrator is Principal registrar/CFO

- The BACS approvers are in line with the current bank mandate. Any two may approve payments via Lloydslink using the Lloyds Link protocols.
- Queries and account administration - Director of Finance and Resources
- Processing payments – Finance officer (SBS Managed Service)
- Systems Administrator - Director of Finance and Resources
- Normally the payment date is set to be 3 days from processing date.
- Maximum per supplier per BACS run is £50k. Where a higher value payment is required a cheque will be produced.
- Cheques and Direct Debits – The bank mandate requires two signatories.
- Cheque signatories are in line with the current bank mandate.
- Copies of all direct debit mandates to be kept in the Finance office.
- List of mandates to be reviewed regularly.

Payroll BACS (Indirect Submitter) - Only one Indirect Submitter is allowed. This is Strictly Education for payroll related transactions only. Lloyds Bank Plc have been advised of Strictly Education unique submitter number.

Cheque Encashment Facilities - There are two cheque encashment facilities. A cheque can only be issued by the Finance Department (through Managed Services SBS) once the petty cash has been reconciled. The designated member of staff needs to produce photo ID in accordance with the encashment mandate and the cheque before the bank will hand over the cash.

£1,000 limit of withdrawal at Lloyds Woolwich - this is the main petty cash facility for the Academy.

Investments - The 32 Day notice account is held with Lloyds Bank with the principle on automatic renewal and the interest being credited back to the current account. The deposit will be credited back to the current account upon maturity. The placement of any equity or investments requires approval from the Resources Committee.

Bank Reconciliations - Bank statements can be accessed online and are issued as hard copies weekly. Finance staff will query any transactions they deem to be unusual and be investigated and reported

SBS Managed Service reconciles the bank account on a monthly basis. Monthly management accounts are issued by SBS to Accounting officer and resources committee officers. The reconciliation will consist of the Cash book in PS Financials reconciled to the relevant bank statement.

Each reconciliation should be signed and dated by the reconciler. On at least a monthly basis, the outstanding items needs to be printed off and reconciled.

Either a representative of the Governor's Resources Committee or Principal should review the bank income and reconciliations periodically and sign and date accordingly.

9. Financial Reporting

10.

Department level - The budgetary year is the same as the Academic year i.e. September to August. Each budget holder will be allocated a budget linked to a unique cost centre.

Prior to the budget being awarded, curriculum departmental heads need to prepare a departmental improvement plan linking educational targets with the equipment and expenditure required. The improvement plans will be considered by a sub committee consisting of the Principal, Director of Finance and Resources (SBS) and a member of senior management before the final budget is awarded.

The Director of Finance and Resources (SBS) will issue periodic financial reports showing expenditure to date. Staff should keep copies as this may be needed at future performance management meetings.

Frequency	Reports Reviewed	By whom
Monthly	Aged debt report Full bank reconciliation Management Accounts Payroll reconciliations	Director of Finance and Resources/ Principal
Termly	Management Accounts for period to date, cumulative year to date and full financial year forecast and commentary. Premises Improvement Plan Cash flow Updated three-year budget position	Resources Committee
Annual	Rolling three-year forecast Budget for following year – to be submitted to EFSA by 31 st July. Statutory accounts for previous year – Nov/Dec	Resources Committee
Ad Hoc	Any significant changes in the annual forecast – to be advised as soon as possible.	Resources Committee

11. Asset Management

Asset Management - For these purposes, an asset is deemed to be a moveable item of equipment. An inventory list will be maintained covering for example, musical instruments, computer equipment, furniture, set of textbooks, or electrical equipment.

The procedures relating to the purchase of assets follows the same procedures for all purchases regarding limits, authorisations and tender policies.

It is the responsibility of Heads of Departments to keep their area free of broken, outdated or surplus equipment. The department head is responsible for the asset and its physical location.

All electrical equipment is to be subject to an annual electrical check (PAT testing) by the Premises team.

The Premises Manager will ensure any statutory duties regarding servicing and maintenance are adhered to.

Inventory and Asset Register - Each department needs to keep a list of its assets i.e. sets of textbooks, equipment or any item worth over £250.

The ICT department will keep a list of all ICT equipment i.e. computers, printers, IWB laptops and specialist communication and access equipment etc.

The Transport Manager will keep a list of all vehicles including removable seats and wheelchair equipment.

Equipment Loans - All staff who are loaned ICT equipment or mobile phones need to sign a loan agreement. The equipment should always be kept safe and treated with the same level of care you would expect to treat your own equipment.

Laptops/ iPads or mobile phones should not be left in an unattended car nor in view. The Academy needs to be informed if the equipment is lost, stolen or damaged.

Academy owned mobile phones can be used when a class or group of pupils are leaving the Academy premises. Class based staff need to sign for these.

Equipment Loaned to Pupils – Primarily co-ordinated by the ICT department or CENMAC. Loan agreements need to be issued and a log kept in the department. Equipment to be returned at the end of the academic year or when the pupil leaves the Academy or leaves the support of the CENMAC service. The Academy is to be reimbursed for mislaid, stolen or damaged equipment.

12. Fixed Assets

The capitalisation policy is single items over £1000 plus multiple items totalling £3,000.

The ICT technician drafts a loan agreement for all equipment loaned to staff and a copy kept on the employee's staff file.

Type of Asset	Responsibility	
ICT equipment i.e. computers screens and hard drives, printers, laptops, IWB, projectors for use by staff.	ICT technician	All CPA ICT equipment needs to be security marked.
List of all equipment used in cleaning and maintaining the site e.g. floor cleaners, pressure washers, ceiling hoists.	Premises Manager	To include logs of maintenance records and SLAs
iPADS for students	ICT Technician	All ICT equipment to be security marked.
Communication devices for students	ICT Technician	All ICT equipment to be security marked.
CENMAC equipment	CENMAC staff	CENMAC will keep their own inventory records including details of equipment loaned out to Academies and Local Authorities. Damaged equipment whilst on loan should where practical be reimbursed.
Departmental/classroom equipment	Teaching staff	Departments/ classroom are required to keep an inventory or their equipment and assets with a value over £250 or less if it aids internal control.
Minibuses and cars-	Premises manager	Inventory to include a list of portable items i.e. removable seats, wheelchair equipment, first aid packs. Regular servicing cycle.
Playground and Sensory garden equipment Departments/ classroom are required to keep an inventory or their equipment and assets with a value over £250 or less if it aids internal control.	Teaching Staff	
PE equipment	HOD PE	Responsibilities include

		ensuring suitable maintenance schedules.
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13. Asset Disposal

The disposal of any asset needs the approval of the Principal or Director of Finance and Resources (SBS) up to an original value of £10k. Amounts over that should be referred to the Resources Committee. Any PC, laptops or iPads need to have all software and data removed before disposal.

EFSA approval must be sought for the disposal of freehold land or buildings or Heritage assets.

Beyond the limits set out in the Academies Handbook, the Academy is required to obtain EFSA approval for the following transactions:

- Writing off debts and losses; and
- Entering into guarantees, letters of comfort or indemnities

14. Gifts and Hospitality

Propriety and regularity in the use of public funds is a key requirement. Reflecting this the Academies Handbook requires the maintenance of a Gifts and Hospitality Register. This policy is attached at Appendix D and reflects the Academy’s policy in respect of the acceptance of gifts and hospitality.

15. Appendices

Appendix A - Procurement and Tendering Policy

Quotation and Tendering Limits

For regular classroom or administrative routine expenditure up to £1000, one quote is sought if using regular suppliers say GLS, Kent County, Viking etc. The minimum required numbers of tenders or quotations from appropriate contractors for a given estimated value of contract are:

- Over £1000-£20,000: 3 written quotes and Finance Manager to be advised before quotes are sought. Crescent consortium or others recommended by EFSA to be used where possible.
- Above £20,000 and up to £50,000, three formal quotations to be submitted in writing by a specified date and time and based on a written specification and evaluation criteria.
- Above £50,000 and up to EU thresholds, four tenders.

Change of auditors will automatically be handled via the tendering process.

Over EU thresholds

The values are for single items or groups of items, which must not be disaggregated artificially.

The sterling equivalents of EU thresholds (net of VAT) are £173,934 from 1/1/12 for supplies and Part A services and £4,348,350 from 1/1/12 for works. The sterling equivalents are changed on 1 January of each even-dated year. Please contact the Director of Finance for current rates for tenders between policy review dates.

For tenders expected to exceed EU thresholds, advertisements must also be placed in OJEU (the Official Journal of the European Union) and must follow EU procurement requirements with particular regard to be given to the timescale for such tenders.

Tendering Policy for items over £50,000 (or where specialist nature dictates tendering is the appropriate way forward)

All purchases with a value greater than £50,000 must be put out to formal tender. The Accounting officer will co-ordinate the process. The following procedures must be followed in such circumstances:

A specification will be prepared, authorised by the chair of the relevant committee and Principal and sent to at least three suppliers. It is anticipated that for any major building

works of a value greater than £5,000 the services of an architect would be engaged to deal with the handling of specifications and suitability to tender.

Where appropriate, the suppliers invited to tender should be drawn from an approved list, recommendations or from those agreed with the architect. Otherwise, invitations to submit tenders will be advertised in local newspapers and trade journals if appropriate. The invitations to tender will include:

- an introduction/background to the project;
- the scope and objectives of the project;
- any technical requirements;
- implementation details for the project;
- the terms and conditions of the tender; and
- the form and date of response to the Academy, or in the case of building works, to the architect or quantity surveyor.

All replies, if to the Academy, should be addressed to the Accounting officer in a plain sealed envelope marked 'Tender' to reach him/her by a specified date. All replies must be kept sealed until that date and passed to the chair of the relevant committee.

All tenders will be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening. The committee will consist of Academy business manager, member of SLT and a non- staff governor.

No contractor will be allowed to amend their tender after the time fixed for receipt.

The Director of Finance and Resources (SBS) will open a separate correspondence file for each tender which will contain copies of all correspondence or other relevant information. A summary comparison sheet of the tenders will be prepared by the Director of Finance and Resources.

For purchases up to £50,000, provided the expenditure is included in the budget, the decision as to which tender to accept will be taken by the Principal, in consultation with the Director of Finance and Resources (SBS) and the Chair of Resources Committee.

For purchases exceeding £50,000, or where the item was not originally included in the budget, the decision will be recommended to the Finance Committee. The decision will need to be ratified by the full governing body.

Where expenditure is not included in the budget or anticipated expenditure exceeds the budget allocation, the decision as to which tender to accept will be taken by the finance committee, in line with their terms of reference and then ratified by the full governing body.

The reasons for accepting a tender must be documented, especially if it is decided to accept other than the lowest tender. All decisions must be reported to the full governing body.

Acceptance of Tender

The following points will be considered when deciding which tender to accept:

1. The overall price and the individual items or services which make up that price.
2. Whether there are any 'hidden 'costs; that is additional costs which the Academy will have to incur to obtain a satisfactory product.
3. Whether there is scope for negotiation, while being fair to all tenderers.
4. The qualifications and experience of the supplier, including membership of professional associations.
5. Compliance with the technical requirements laid down by the Academy.
6. Whether it is possible to obtain certificates of quantity.
7. The supplier's own quality control procedure; presales demonstrations, after sales service and, for building works, a six-month defects period and insurance guarantees.
8. The financial status of the supplier.
9. References from other establishments.
10. Understanding and compliance with Health and Safety, CDM regulations and Child Protection issues related to working on a Academy site.

In the case of building works, where the tendering process is being carried out by the architect or quantity surveyor, they will be responsible for checking the documents of the lowest tender before making a recommendation to the Academy.

Once a tender is accepted an order should be issued immediately to the supplier in the normal way.

The successful contractor should be informed that the Academy is a non-smoking site.

This Policy will be reviewed by the Resources Committee on a 3-yearly cycle and must be signed by the Chair of Governors and Principal.

Policy Reviewed:	
Next Review:	
Signature of Chair of Governors:	Signature of Principal:

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Appendix B - Financial Scheme of Delegation

The following limits apply:

- All budget holders will be able to approve expenditure up to £1000 or 25% of their respective budget whichever is the smaller amount.
- The Senior Leadership Head of Academy may approve up to £1,000.
- The Principal will be able to approve up to £20,000.
- Items over £20,000 need the approval or ratification of the Resources Committee.

Appendix C - Whistleblowing

The Academy is committed to conducting its business with honesty and integrity and expects all staff to maintain high standards in accordance with their contractual obligations and the Academy's policies and procedures from time to time in force.

However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring or to address them when they do occur.

The aims of this policy are:

- To encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected;
- To provide staff with guidance as to how to raise those concerns;
- To reassure staff that they should be able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken.

This policy takes account of the Whistleblowing Arrangements Code of Practice issued by the British Standards Institute and Public Concern at Work.

This policy does not form part of any employee's contract of employment and is not intended to have contractual effect. It is provided for guidance to all members of staff at the Academy and the Academy reserves the right to amend its content at any time. This Policy reflects the Academy's current practices and applies to all individuals working at all levels of the organisation, including the Principal, Heads of Department, members of the Senior Leadership Group, officers, Directors, employees, consultants, contractors, trainees, home-workers, part-time and fixed-term workers, casual and agency staff (collectively referred to as "Staff" in this policy) who are advised to familiarise themselves with its content.

What is Whistleblowing?

Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:

- criminal activity;
- child protection and/or safeguarding concerns;
- miscarriages of justice;

- danger to health and safety;
- damage to the environment;
- failure to comply with any legal or professional obligation or regulatory requirements;
- financial fraud or mismanagement;
- negligence;
- breach of our internal policies and procedures including our Code of Conduct;
- conduct likely to damage the Academy's reputation;
- unauthorised disclosure of confidential information;
- the deliberate concealment of any of the above matters.

A whistleblower is a person who raises a genuine concern that he/she believes is in the public interest relating to any of the above. If the member of staff has any genuine concerns related to suspected wrongdoing or danger affecting any of the Academy's activities (a whistleblowing concern) they should report it under this policy.

This policy should not be used for complaints relating to staff's own personal circumstances, such as the way they have been treated at work. In those cases, they should use the Grievance Policy and Procedure or Harassment and Bullying Policy as appropriate.

If staff are uncertain whether something is within the scope of this policy, they should seek advice from the Principal.

Raising a whistleblowing concern

The Academy hopes that in many cases staff will be able to raise any concerns with their Line Manager and/or Head of Department speaking to them in person or putting the matter in writing if prefer. They may be able to agree a way of resolving the concern quickly and effectively. In some cases, they may refer the matter to the Governing Body.

However, where the matter is more serious, or the Line Manager/Head of Department has not addressed the concern, or the member of staff would prefer not to raise it with them for any reason, then they should contact one of the following:

- The Principal.
- The Chair of the Resources Committee (a Governor with responsibility for Whistleblowing matters).

The Academy will arrange a meeting with the member of staff as soon as possible to discuss their concern. Staff may bring a colleague or trade union representative to any meetings under this policy who must respect the confidentiality of the disclosure and any subsequent investigation.

The Academy will take down a written summary of the concern raised and provide the member of the staff with a copy as soon as practicable after the meeting. The Academy

will also aim to give the member of staff an indication of how we propose to deal with the matter.

Confidentiality

The Academy hopes that staff will feel able to voice whistle blowing concerns openly under this policy. However, if a member of staff wants to raise his or her concern confidentially, the Academy will endeavour to keep his or her identity secret in so far as it is possible to do so when following this policy and procedure. If it is necessary for anyone investigating that member of staff's concern to know their identity, the Academy will discuss this with the member of staff first.

The Academy does not encourage staff to make disclosures anonymously. Proper investigation may be more difficult or impossible if the Academy cannot obtain further information. It is also more difficult to establish whether any allegations are credible and have been made in good faith. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to one of the contacts listed above and appropriate measures can then be taken to preserve confidentiality.

If a member of staff is in any doubt, they can seek advice from Public Concern at Work, the independent whistleblowing charity, who offer a confidential helpline. Their contact details are:

Public Concern at Work (Independent whistleblowing charity)	Helpline: (020) 7404 6609 Email: whistle@pcaw.co.uk Website: www.pcaw.org.uk
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External Disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases staff should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for staff to report their concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage a member of staff to seek advice before reporting a concern to anyone external. The independent whistleblowing charity, Public Concern at Work, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern.

Whistleblowing concerns usually relate to the conduct of Academy staff, but they may sometimes relate to the actions of a third party, such as a service provider. The law allows staff to raise a concern in good faith with a third party, where the member of staff reasonably believes it relates mainly to their actions or something that is legally their responsibility. However, Staff are encouraged to report such concerns internally first. Staff should contact one of the other individuals set out above for guidance.

Investigation and Outcome

Once a member of staff has raised a concern, the Academy will carry out an initial assessment to determine the scope of any investigation. The Academy will inform the member of staff of the outcome of its assessment. The member of staff raising the concern may be required to attend additional meetings in order to provide further information.

In some cases, the Academy may appoint an investigator or team of investigators including staff with relevant experience of investigations or specialist knowledge of the subject matter. The investigator(s) may make recommendations for change to enable the Academy to minimise the risk of future wrongdoing.

The Academy will aim to keep the member of staff informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent the Academy from giving specific details of the investigation or any disciplinary action taken as a result. The member of staff is required to treat any information about the investigation as strictly confidential.

If the Academy concludes that a whistleblower has made false allegations maliciously or with a view to personal gain, the whistleblower will be subject to disciplinary action under the Academy's Disciplinary Policy and Procedure.

Whilst the Academy cannot always guarantee the outcome a member of staff is seeking, the Academy will try to deal with the concern fairly and in an appropriate way. If a member of staff is not happy with the way in which his or her concern has been handled, he or she can raise it with one of the other key contacts outlined above.

Protection and Support for Whistleblowers

It is understandable that whistleblowers are sometimes worried about possible repercussions. The Academy aims to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.

Staff must not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If a member of staff believes that he or she has suffered any such treatment, he or she should inform the Principal immediately. If the matter is not remedied the member of staff should raise it formally using the Academy's Grievance Policy and Procedure.

Staff must not threaten or retaliate against whistleblowers in any way. Anyone involved in such conduct will be subject to disciplinary action.

All staff are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Principal in the first instance.

Appendix D - Gifts and Hospitality Policy

The intention of the policy is to ensure that the Academy can demonstrate that no undue influence has been applied or could be said to have been applied by any supplier or anyone else dealing with the Academy. The Academy should be able to show that all decisions are reached based on value for money and for no other reason. Both staff and governors are expected to adhere to this policy.

Any breach of this Policy could lead to disciplinary action and may constitute gross misconduct.

As a general guideline, business gifts and hospitality should not be accepted by any member of staff/governor, except as provided for below.

Staff/governors shall not use their authority or office for personal gain and shall seek to uphold and enhance the standing of the Academy by:

- Maintaining an unimpeachable standard of honesty and integrity in all their business relationships.
- Complying with the letter and spirit of the law, and contractual obligations, rejecting any business practice that might be deemed improper.
- At all times in their business relationships acting to maintain the interests and good reputation of the Academy.

Any employee who becomes aware of a breach of policy must report this immediately to his or her manager who will instigate investigations as necessary.

Any personal interest that may impinge or might reasonably be deemed by others to impinge on an employee's impartiality or conflict with the duty owed to the Academy in any matter relevant to an employee's duties (such as conflicting business interests) should be declared in writing. Any member of staff who is aware of any business dealings conferring personal gain or involving relatives or associates of members of staff must supply details of such transactions for entry into the Register of Pecuniary Interests.

Employees are permitted to accept gifts, rewards or benefits from members of the public or organisations the Academy has official contacts with only where they are isolated gifts of a trivial character (such as diaries or calendars). Gifts should not therefore be accepted if they appear to be disproportionately generous or could be construed as an inducement to affect a business decision.

Gifts may not be accepted from the following - Organisations involved in a tendering process with the Academy/ person or organisation in dispute with the Academy nor

persons seeking employment or setting up a commercial arrangement with the Academy.

Under no circumstances may staff accept cash or any form of free membership or subscriptions, or pieces of ICT equipment from third parties.

Classroom based staff may accept gifts from parents and carers up to say £25. Any hospitality other than of a nominal value (up to £25) or facilities provided during the normal course of business should be reported for an entry in the Register of Business Interests. Alcohol may not be accepted.

Where items purchased by the Academy include a “free gift”, such gifts should be either used for Academy business or handed to the Academy to be used at charity raffles etc.

Staff must inform the Finance Manager of any goods, gifts valued in excess of £25 so the Academy’s Register of Pecuniary interest be updated.

In relation to conventional hospitality (lunches, outings, tickets for events etc), if it is normal and reasonable in the circumstances they may be accepted. Such invitations should not be accepted where there is no reasonable business justification for doing so, where an invitation is disproportionately generous, or where the invitation could be an inducement to affect a business decision.

In some circumstances the Academy will wish to send flowers or other token to staff or parents/carers of our students on compassionate grounds. The limit should be £40.00.

This Policy will be reviewed by the Resources Committee on a 3-yearly cycle and must be signed by the Chair of Governors and Principal.

Policy Reviewed:	
Next Review:	
Signature of Chair of Resources Committee:	Signature of Principal:

Appendix E - Charging and Remissions Policy

Background

The Governing Body of Charlton Park Academy recognises the valuable contribution that the wide range of additional activities, including trips, clubs and residential experiences can make towards our pupils' education and experiences. The Governing Body aims to promote and provide such activities both as part of a broad and balanced curriculum for the pupils of the Academy and as additional optional activities.

Charges

The governing body will not in all circumstances charge but reserves the right to make a charge for the following activities organised by the Academy:

Academy Journeys/Visits in Academy Hours

The board and lodging element of approved residential activities (i.e. Woodlarks) deemed to take place in Academy hours. The cost of meals, refreshments and entrance fees. (Costs are worked out based on the requirements of the journey/visit).

Visits to the cinema are charged at £5 per pupil which covers the cost of entry.

Activities outside Academy Hours

The full cost to each pupil of all approved activities deemed to be optional extras taking place outside Academy hours. This includes after school clubs to which a £7.00 charge per session is applicable to those pupils who are not identified as being pupil premium.

Instrument tuition

The cost of musical instrument tuition if provided at the parent's/carer's request.

Charging in Kind

Materials and ingredients - the cost of materials or ingredients for art and design, food, hospitality and catering, if parents/carers have indicated in advance that they wish to own the final product.

Academy Property

The Governors reserve the right to charge parents for non-accidental damage to, or loss of Academy property.

General

The Governing Body may from time to time, amend the categories of activity for which a charge may be made. Nothing in this policy statement precludes the Governing Body from inviting parents to make a voluntary contribution towards the cost of additional activities which take place in Academy time. Parents/Carers may be advised that the continuance of an activity may depend upon voluntary contributions, but once it has been decided to run such an activity no qualifying child will be excluded on the grounds of voluntary contributions.

Remissions

Where the parents of a pupil are in receipt of income support or family credit, the Governing Body will offer to remit in full the cost of full board and lodging for any residential activity which is deemed to take place in Academy hours or where it forms part of the syllabus for the National Curriculum.

The Governing Body may wish to remit in full or in part the cost of other activities for groups of parents/carers, for example, in the case of family hardship. When arranging a chargeable activity such parents/carers will be invited in confidence for the remission of charges in full or in part. Authorisation for such remission will be made by the Principal in consultation with the Chair of Governors.

This Policy will be reviewed by the Resources Committee on a 3-yearly cycle and must be signed by the Chair of Governors and Principal.

Policy Reviewed:	
Next Review:	
Signature of Chair of Resources Committee:	Signature of Principal: