



THE BEMROSE SCHOOL

FINANCIAL REGULATIONS POLICY

MANAGER: J GRANT

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CONTENTS

1.	Glossary of terms	Page 2
2.	Introduction	Page 2
3.	Financial Regulations	
A	General	Page 3
B	Income	Page 3
C	Expenditure and orders	Page 4
D	Salaries, Wages and pensions	Page 5
E	Contracts	Page 5
F	Revenue budgets	Page 5
G	Presentation of accounts	Page 6
H	Internal Audit	Page 6
I	Imprest accounts	Page 6
J	Stores and inventories	Page 6
K	Insurances	Page 7
L	Property and Assets	Page 7
M	VAT	Page 7
N	Tendering	Page 7
O	Unofficial funds – The School Fund	Page 8
4.	Financial Procedures	
A	Ordering goods and services	Page 8
B	Paying accounts	Page 9
C	Salaries & Wages	Page 9
D	Imprest accounts	Page 10
E	Income	Page 11
F	Banking	Page 11
G	Inventories	Page 11
H	Travel & subsistence	Page 12
I	Hospitality and gifts	Page 12
J	Retention of records	Page 12
K	Financial ledgers	Page 12
L	Contracts	Page 13
M	Insurances	Page 13
N	Tendering	Page 13
O	Unofficial funds – The School Fund	Page 14

5. Appendix 1 Signatories	Page 16
6. Appendix 2 Registers of pecuniary interest	Page 17
7. Appendix 3 Charging policy	Page 20
8. Appendix 4 Printing costs	Page 22
9. Appendix 5 Lettings charges	Page 23
10. Appendix 6 Disposal of assets	Page 23

1. GLOSSARY OF TERMS

'Governors'	The Governing body or committee of Governors.
'Contract'	A contract for the execution of works or the supply of goods, materials or services.
'Virement'	The movement of budget resources out of one budget heading and into another.
'CiA'	City of Derby Accountancy System
'Detail/Account Code'	The code used to identify the type of expenditure
'Financial Year'	The Accounting period from 1 st April to 31 st of March.

2. INTRODUCTION

These financial regulations have been adopted by the governing body and set out the duties and responsibilities of all staff in respect of the spending or collection of money and the responsibility for property of The Bemrose School.

The overall responsibility for the expenditure of the school's delegated budget and other school finances is the Governing Body's. The Head has responsibility for ensuring that all budget holding staff have a copy of these regulations and are made aware of any future changes agreed by the Governing body.

The Governing body will maintain a register of pecuniary interests in accordance with their policies. It is the duty of all staff and Governors of the school to comply and ensure registration.

To all staff

1. In an organisation it is essential to ensure sound financial administration. In schools, the Executive Headteacher has a responsibility for ensuring the proper administration of all financial affairs, and determining the accounting systems and records necessary to achieve this, subject to the direction of the Governing Body.
2. Financial Regulations and supporting Financial Procedures are provided to all staff who have an involvement in the spending or collecting of money or any responsibility for the property of the school. Staff should make sure that they are familiar with the

contents of this booklet. Financial regulations and procedures apply to all employees and transactions of the school. This is the case even where the spending is fully reimbursable by a third party or where it is covered by any other form of income.

3. The Executive Head has a responsibility to ensure that all school staff make themselves aware of any changes in these regulations and procedures as they occur. Should any doubt exist on their meaning, you should consult the School Business Manager or Executive Head. (These regulations also apply to any trusts or subsidiaries that the school may control or operate eg. The School Fund).
4. Failure on the part of any member of staff to observe Financial Regulations may result in disciplinary action.
5. It is the responsibility of all staff to report cases of suspected fraud, misappropriation of funds, materials or equipment, or any other irregularities immediately to the Executive Headteacher.

3. FINANCIAL REGULATIONS

A. GENERAL

1. The Executive Headteacher shall be the responsible officer for the proper administration of the financial affairs of the school and all accounting systems, procedures and records of the school and its employees.
2. No decision should be taken by the Governors Resources Committee on any item having financial consequences without first obtaining a financial assessment of the initial cost and any future running costs.
3. The Executive Head will support these financial regulations with the issue of more detailed instructions to staff from time to time.
4. Any changes to the regulations will be subject to the approval of the Governing Body.
5. The school will comply with all accounting policies and requirements of the City Council.
6. The Executive Head will report any breach of Financial Regulations to the Resources Committee where appropriate.

B. INCOME

1. An annual review of all income, sales, rents and charges shall be undertaken by the Governors Resources Committee.
2. The School Business Manager shall take action to collect all amounts due to the delegated budget.
3. The School Business Manager will raise invoices for lettings in accordance with the school lettings policy.
4. The Executive Head shall have the discretion to write off individual bad debts up to a limit of £50 in each case. Larger sums will be referred to the Governors Resources Committee.
5. No sale of goods and services on credit shall be made without the prior approval of the Executive Head.

6. The Executive Head is responsible for ensuring the security, collection and banking of income due to the delegated budget.
7. Income must be banked intact in accordance with the financial procedures section of this document.
8. The Governing Body is responsible for drawing up a statement of its policy on Charging and Remissions. This policy should be reviewed annually. See Appendix 3.

C. EXPENDITURE AND ORDERS FOR WORK, GOODS AND SERVICES

1. The ordering of goods and services and the payment of accounts shall be in accordance with the financial procedures appended to these regulations, and advice from the School Business Manager. See Appendix 1.
2. Orders shall be placed for all goods and services, except for such items as recurring charges for public utilities, periodic payments, and any other exception approved by the School Business Manager.
3. Budget holders may place orders up to the amount provided in their annual allocations only through the Finance office.
Where an individual item or combination of items forming a scheme or project costs in excess of £10,000 (including non-recoverable VAT) the approval of the Resources Committee must be sought prior to any such order being raised.
If the items forming a scheme or project cost in excess of £30,000 the approval of the Governing body shall be required. The only exception to this regulation will be payments for utility services.
4. All orders shall be placed through CiA or on an official order which must be signed personally by the authorising officer agreed by the Governing Body. A record of all approved authorised signatories relating to orders will be maintained by the School Business Manager and reviewed as necessary by the Governors Resources Committee. See Appendix 1.
5. No expenditure is to be made without proper authority and provision in the budget estimates.
6. The payment for all goods and services shall be made only by the School Business Manager, or under arrangements approved or controlled by him/her.
7. Official orders shall not be raised for any personal or private purchases, nor shall personal use be made of any school contracts.
8. Where the value of an order exceeds £10,000 three quotations should be sought. The Chair of Governors' permission may be asked for to waive this requirement.

D. SALARIES, WAGES AND PENSIONS

1. The payment of salaries, wages or other emoluments from the delegated school's budget shall be made only by the City Treasurer's Department.
2. The School Business Manager or Finance Lead shall notify Derby City Council Payroll Services in writing of all appointments, resignations, absences or other changes which may affect the pay or pension of an employee or ex-employee of the school. This notification shall be signed by an authorised signatory other than the School Business Manager, usually the Executive Headteacher.
3. Additional pay claim forms shall be processed monthly by the Finance Lead and spot checks conducted by the School Business Manager, evidenced by dated signatures.

E. CONTRACTS

1. All contracts shall be made in accordance with procedures which appear later in these regulations.
2. Price increases on any contract shall be subject to prior consultation with the Resources Committee.
3. The City Treasurer shall be responsible for the arrangement of leasing agreements.
4. Disposal of leased and financial assets is subject to the prior approval of the City Treasurer.
5. Any form of agreement intended to defer payment or provide for payment by instalments shall be subject to the prior approval of the City Treasurer.
6. Governors have a statutory responsibility not to take part in the decision making process relating to any contract or agreement in which they have a personal/pecuniary interest.

F. REVENUE BUDGETS

1. Estimates of income and expenditure will be prepared for the forthcoming financial year, jointly by the Executive Headteacher and School Business Manager and considered in detail by the Resources Committee.
2. The estimated out-turn figures relating to the current financial year should also be included with the new financial year budget estimates.
3. The Governing Body will formally adopt the expenditure and income budgets for the financial year.
4. The Executive Headteacher will be responsible for the delegation of the authorised budget, and it is the responsibility of delegated budget holders to ensure that budget heads are not overspent. Where it appears (from the CiA system) that an approved expenditure budget may be exceeded, or income target not realised, such information will be conveyed to the Executive Head. Recommendations will be made to the Resources

Committee in regular reports as to remedial action that will be taken.

5. No expenditure which requires a continuing financial commitment in future years may be incurred without the approval of the Resources Committee.
6. The Executive Headteacher is authorised to make virements up to £10,000. The Governors Resources Committee may make virements up to £50,000. Virements over £50,000 must be brought to the Full Governing Body.
7. All completed virements should be reported to the next Governors Resources Committee.

G. PRESENTATION OF ACCOUNTS

1. The Executive Headteacher shall present the final accounts to the Governors.

H. INTERNAL AUDIT

1. The City Treasurer shall have the right of access to all such records and documents (including computer data) of the school as may be necessary for the purposes of carrying out an effective Audit. The Audit Services Unit shall be entitled to require from any employee of the school such information and explanation as may be thought necessary for that purpose.
2. Officers of the Audit Services Unit are authorised to appraise the adequacy of controls and procedures employed by the school to secure economy, effectiveness and efficiency in the use of resources.
3. The Executive Head shall approve any new systems for the maintenance of financial records, or records of assets of the school, or any changes to such systems.

I. IMPREST ACCOUNTS

1. The Imprest account shall be operated in accordance with the instructions of the School Business Manager. Imprest accounts shall not become overdrawn.
2. All disbursements from imprest accounts or issued floats shall be supported by adequate vouchers and records.
3. Any requests for further allocations into imprest should be sent directly to Derby City Council.

J. STORES AND INVENTORIES

1. Learning Directors/Curriculum Managers/Senior Staff shall be responsible for the safe custody of stores and inventory items, and the maintenance of records in accordance with advice issued by the School Business Manager.
2. The ICT technician team shall be responsible for carrying out an inventory check at least once a year, and shall provide the

School Business Manager with a complete list at the end of each financial year.

3. Significant inventory discrepancies will be subject to Audit scrutiny and investigation by the Leadership Team/Finance Committee. Any writing-off of obsolete stores and equipment shall be done only with the approval of the Resources Committee.
4. A member of the finance team will undertake an annual inventory check.
5. The disposal of all plant, machinery and equipment shall be the responsibility of the School Business Manager under the guidance of the Resources Committee.

K. INSURANCES

1. The School Business Manager shall be responsible for effecting insurance as necessary for the following:
 - Balance of risks, buildings and contents
 - Personal Accident – pupils on off-site visits
 - Work experience – pupils
 - Governors in the course of their duties
2. All staff shall notify the School Business Manager immediately of any loss, liability or damage which may lead to a claim against the school.

L. PROPERTY AND ASSETS

1. All school staff shall be responsible for ensuring the proper security of all buildings and other assets under their control.
2. No school assets shall be subject to personal use by staff or students without proper authority from the Executive Headteacher. A register of all assets used outside the school by school staff shall be kept by the School Business Manager.

M. VAT

1. The Executive Headteacher shall be responsible for ensuring that the school conforms to VAT procedures as issued by the Authority. (Failure to comply could lead to Customs and Excise claims against the school's budget.)
2. The VAT Officer within the City Treasurer's Department shall have right of access to all records appertaining to VAT. The VAT Officer will also, from time to time, be required to visit the school in order to confirm that VAT procedures are being adhered to.
3. HM Customs and Excise VAT Inspectors regularly visit the City Treasurer's Department to carry out inspections. They will include schools within their inspection and are legally entitled to inspect schools' records.
4. VAT is a complex area and detailed guidance has been issued elsewhere. However where in doubt staff should seek guidance from the City Treasurer's Department.

N. TENDERING

1. Where the estimated value or amount of a proposed contract exceeds £100,000 tenders shall be invited either by selective or open tendering. Tenders may be invited for items less than £100,000 at the request of the Governors Resources Committee.
 - a. Selective Tendering.
Tenders shall be invited from a list of firms which Governors consider competent to provide specialist goods and services.
 - b. Open Tendering
Tenders shall be invited by giving at least ten days public notice. The notice shall express the nature of the contract.
2. The requirement to go to tender may be waived only by the full governing body, where they are satisfied that there are special circumstances justifying exemption. Such exemptions shall be recorded in the minutes.
3. Where the estimated value of a proposed contract does not exceed £100,000 but does exceed £10,000 alternative quotations shall be invited by three firms considered competent to perform the contract. The Chair of Governors' permission may be asked for to waive this requirement.

O. UNOFFICIAL FUNDS – THE SCHOOL FUND

1. The Governing Body has responsibility for all unofficial funds of the school. The Executive Headteacher shall report to the Governors on all unofficial funds.
2. Governors shall open suitable bank accounts for any unofficial funds. The signatories for the bank accounts should be approved by the Full Governing Body. See Appendix 1.
3. The Executive Headteacher is responsible for the maintenance of accurate financial records and banking records of all unofficial funds. The School Business Manager will maintain the records on a day to day basis.
4. The Governors should appoint an auditor to undertake an annual audit. The auditor should be independent of the operation of the unofficial funds and should carry out such an audit in accordance with advice issued by the City Treasurer.
5. The Executive Headteacher shall present annually all accounts of unofficial funds, after an independent audit to the full Governing Body.

4. FINANCIAL PROCEDURES

A. ORDERING GOODS AND SERVICES

1. All work, goods and services shall be ordered through CiA or exceptionally with an official order form except for such items as

recurring charges, periodic payments, and utility payments, and any other exceptions as approved by the School Business Manager.

2. Where the value of an order exceeds £10,000 three quotations should be sought. The Chair of Governors' permission may be asked for to waive this requirement.
3. In rare cases where a telephone order is made, it should be followed immediately by an order marked "Confirmatory".
4. A list of people authorised to approve orders will be maintained by the School Business Manager (see Appendix 1). Each person will have a limit on the monetary value for which he or she may place orders. All orders will be placed through the School Business Manager's office.
5. All parts of the order should be completed, including the actual price of supply if known, or if not, a best estimate.
6. The School Business Manager shall be responsible for the control of order stationery.

B. PAYING ACCOUNTS

1. Goods should be received by the budget holder or nominee and be checked against any delivery note and the original order before receipt is acknowledged. When an invoice is received, a check should be made to ensure that:
 - (a) the goods that have been supplied or the services rendered are of satisfactory quality and correct quantity.
 - (b) the goods and services have not been previously paid for.
 - (c) they are in accordance with the contract price or estimate where appropriate.
 - (d) invoices should not be paid in advance of the satisfactory supply of goods or services other than in exceptional circumstances. Exemption from this requirement is at the discretion of the Executive Headteacher.
2. Any queries about the invoice should be raised with the firm concerned and reported to the School Business Manager. If agreement cannot be reached, the matter should be referred to the Head.
3. The following three duties must not be carried out by the same person, unless prior approval is given by the Head.
 - (a) Approval of orders shall be made by the School Business Manager.
 - (b) Receiving of goods and services shall be completed by the Learning Director, budget holder or Assistant School Business Manager.

C SALARIES AND WAGES

1. General
All salaries, wages and other taxable allowances must be paid centrally through the Derby City Council (DCC) Payroll Section.
2. Authorisation of Documents

The School Business Manager will authorise all salary documents relating to appointments, resignations or absence. To avoid fraud notifications of appointments, resignations and changes to salaries shall be counter signed by an authorised signatory.

3. New Appointments
The School Business Manager must notify DCC payroll section of all new School staff on a properly authorised 'starters form'. In addition, the following documents should be obtained from the new member of staff and sent to Personnel Services:
 - (a) Income Tax form P45 – in event of the employee not having one, a Starter Checklist should be completed.
 - (b) Completed bank credit form (if appropriate)
 - (c) Medical clearance request
 - (d) DBS application or verification
4. Permanent and temporary Variations
The School Business Manager will notify Personnel Services of all variations affecting an employee's pay on a properly authorised form.
5. Timesheets and Claims
Timesheets or claims forms submitted as the basis of payment for work done must be completed and signed by the member of staff and properly authorised by the School Business Manager who can evidence the satisfactory completion of the work for which payments are claimed.
6. Returns of Absence and Other Temporary Variations
Personnel Services must be notified of all absences and temporary variations in the appropriate way.
All periods of sickness must be covered by either a self-certification form (first 7 days) or a medical certificate.
7. Termination of Employment
The School Business Manager will notify Personnel Services of all terminations of employment on a 'leavers' form.
8. Payment of Salaries and Wages
Salaries and Wages will be paid on behalf of the school by Derby City Council. Under no circumstances will payments by cash be made.
9. Verification and Authorisation of Payroll Payments
After each download to CiA from the main frame the School Business Manager shall check all permanent variations have been completed correctly. Expenditure will be monitored by the School Business Manager against relevant budgets.

D IMPREST ACCOUNTS

1. The school will maintain a bank account for the purposes of operating the imprest account. The level of funds to be held shall be determined by the School Business Manager.
2. The signatories on the account shall be approved by the Resources Committee (See Appendix 1).
3. Payments out of the account will usually be confined to small amounts where direct payment by cheque or debit card would be

appropriate. Transactions and cash withdrawals should not be greater than £750 unless justified by obtaining goods or services at best value or by necessity of unusual circumstances such as minibus repairs, servicing and some school trips. Any transactions over £750 must be reported to the governors Resources Committee. Salaries, wages or taxable expenses must never be paid through the imprest account.

4. Wherever possible, vouchers must be obtained for all items of expenditure.
5. A bank reconciliation shall be completed by the School Business Manager. This must be completed and reconcile fully to the bank account balance.
6. A petty cash voucher shall be completed for all expenditure from the imprest account. Such vouchers will be sequentially numbered.
7. Imprest accounts must not be overdrawn.

E INCOME

1. Recording of Receipts
All income shall be recorded at the point of receipt in a form approved by the School Business Manager.
2. Income Returns
Under no circumstances shall personal cheques be cashed from income.

F. BANKING

1. All income due to the school must be banked intact.
2. Where a cheque is accepted as payment, it should have the individual's name and address written on the back. Bank card details should be obtained wherever possible.
3. If security firms collect deposits, a receipt must be obtained for the collection.
4. If income is collected by a security firm the contractual arrangements shall be the responsibility of the City Treasurer's Income Section.

G. INVENTORIES

1. The School Business Manager will maintain an inventory of all items deemed to be portable, desirable and valuable. Effective control may be enhanced by the creation of sectional inventories which will be brought together to form the overall inventory. The form of the inventory will be determined by the School Business Manager, but the following requirements will be observed:
 - (a) The inventory must be kept up to date.
 - (b) The inventory must be checked at least annually.
 - (c) Amendments must be made promptly.
 - (d) A list of annual discrepancies shall be sent to the Executive Head who may authorise the inventory to be amended.

- (e) The item's serial number or other identifying reference should be quoted where appropriate to assist identification.
 - (f) Items over £250 when purchased or at current value shall be listed on the inventory.
 - (g) Inventories shall be checked once a year by the ICT technician team and submitted to the School business manager.
 - (h) The inventory shall include details of disposals where appropriate (including authority, date, method).
2. Items which need not be included on an inventory are: desks, chairs, filing cabinets, furniture, crockery and cutlery, personal property.

H. TRAVEL AND SUBSISTENCE

1. The claiming and payment of travel and subsistence expenses is based upon the principle that the journeys and expenses are necessary to enable members of staff to perform their duties, and are appropriately authorised.
2. Full details of the expense are maintained by the School Business Manager.
3. In normal circumstances these expenses shall be processed through the payroll system.

I. HOSPITALITY AND GIFTS

1. Hospitality may only be accepted where it is secondary to the specific working arrangement. Where hospitality is accepted, it shall be reported to the Executive Headteacher and entered in the school's hospitality book.
2. Gifts of a nominal value, such as calendars, diaries etc may be accepted if they are retained within the school.
3. Gifts of a more than nominal nature offered to employees by contractors, organisations, firms or individuals should always be declined, and the offer reported to the Executive Head, and formally recorded.

J. RETENTION OF RECORDS

1. In general all financial records should be retained for a period of five years plus the current year, or back to the previous Audit Inspection, whichever is the longer period.
2. Disposal of confidential matter should be done in a secure manner.

K. FINANCIAL LEDGERS, REPORTS AND MANAGEMENT ACCOUNTS

1. The Head shall be responsible for the procedural arrangements relating to CiA financial ledgers. Such procedures will allow for strict control over the posting of journal entries to be maintained by means of password control at all levels of access. Authorisation to systems will be controlled by the Executive Headteacher.

L. CONTRACTS

For the purposes of these procedures, the definition of a contract shall be any signed agreement (other than routine orders) for the provision of goods and services over a period of time.

1. Any contracts shall be in writing, and shall be referred to the Governors Resources Committee and if necessary to the Full Governing Body before any binding agreement is made.
2. All Contracts shall: specify the subject matter, price, contract period, contract specification and terms of payment.
3. With any proposed contract of over £10,000 estimates shall be obtained from at least three suppliers. Under normal circumstances the school will award the contract to the supplier quoting the lowest price. However, there may be times when the lowest price should not be accepted, and any reasons for accepting a higher quote should be reported to the Resources Committee, and be recorded.
4. All contracts shall be subject to the ordering limits as specified in these regulations.
5. All contracts over £100,000 shall be subject to tendering procedures.

M. INSURANCES

1. Insurance risks will be identified by the Executive Headteacher.
2. All losses shall be reported to the School Business Manager who will make arrangements for submission of claims to insurers as appropriate.

N. TENDERING

Submission and Opening

1. Any invitations to tender shall state clearly the closing date and time for receipt of tenders and that :-
 - (a) The Governing Body does not bind itself to accept the lowest or any tender.
 - (b) No tender will be accepted unless it is enclosed in the special envelope (bearing the distinctive label supplied with the tender form) properly sealed and addressed to the Executive Headteacher and either sent by post or delivered by hand to the Executive Headteacher.

- (c) Proof of posting will not be accepted as proof of delivery if the tender fails to arrive at the address shown on the tender envelope label before the closing date and time.
- 2. No tender received after the closing date and time shall be considered. (Any such tender will be returned to the tenderer by the Executive Headteacher)
- 3. Tenders shall be kept in the custody of the Executive Headteacher until the time and date specified for their opening.
- 4. Tenders shall be opened at one time, which shall be as soon as possible after the closing time and only in the presence of three people appointed by the Governors. Those people shall certify a list of tenders received.

Acceptance of Tenders.

- 1. A report should be put to the full governing body if a tender other than the lowest, or payment to be received other than the highest are to be accepted.
- 2. A list of the tenders received identifying the tender accepted shall be reported to the Governing Body.

Alteration of Tenders.

Once opened tenders shall not be altered except that a tenderer may be given an opportunity to correct an error in calculation. When such an opportunity is given the tenderer shall be given no information about other tenders or the likelihood of his tender being accepted.

O. UNOFFICIAL FUNDS – THE SCHOOL FUND

- 1. The Executive Head should ensure that the necessary bank accounts are opened with a minimum of two signatories approved by the Governors. The number of bank accounts should be kept to a minimum. Bank accounts must be opened in the name of the fund (not an individual.)
- 2. The duties of administering the fund should be divided between two members of staff. The School Business Manager receiving money either directly or collected by others.
- 3. The running of particular activities (eg. School journeys, tuck shop, school vehicles etc.) should not fall upon the School Business Manager but should be the responsibility of others who must keep suitable registers, stocks and records. In the case of educational visits and school journeys, the teacher in charge should keep a simple account of what has been received and spent and present a final statement to the School Business Manager of the fund.
- 4. The School Business Manager must maintain a central account in relation to the fund with a ledger for recording transactions on individual activities ie. a proper statement of income and expenditure accounts.
- 5. All income must be banked intact at least weekly or as the amount in hand reaches £250.

6. All payments including those made by cheque must be supported by vouchers, indicating the nature of the expenditure.
7. All payments should be made by cheque except for very small transactions dealt with through a petty cash account, where receipts should be obtained.
8. Where amounts are held on behalf of pupils over a long period of time and/or payment is by instalment, collections must be recorded.
9. No payments for overtime to members of staff or for payment of fees to staff carrying out additional work as part of their normal duties should be paid out of unofficial funds.
8. The accounts should be prepared with the basis of the year ending 31st August 20__, and an annual summarised statement of receipts and payments supported by the subsidiary records and vouchers, must be submitted for audit as soon as possible after the end of the accounting year.
9. The auditor should be a person who has not otherwise been involved in the management of or has close connections with the fund or is involved in the fund raising activities.
10. Under no circumstances must personal cheques be cashed from school funds.

APPENDIX 1

1. **IMPREST AND SCHOOL FUND ACCOUNTS**
Cheque signatories: Executive Headteacher, Head of Secondary, Head of Primary and School Business Manager.
Any 2 to sign

2. **AUTHORISED BUDGET HOLDERS**
Budget holders themselves may not place orders through CiA or using official order forms. All orders will be placed by persons employed in the Finance Office or the the Premises Team Leader.. The School Business Manager will approve the placing of all orders subject to the proviso that the Head will countersign any order over £10,000.

3. **REGISTER OF ALL ASSETS USED OUTSIDE SCHOOL**
Such assets (except laptop computers) taken for use off-site should be recorded in a book held by the School Business Manager showing the date of the borrowing and of the return. Staff will have personal responsibility for their allocated laptop computer.

4. **QUOTES AND TENDERS, ORDERING AND VIREMENTS**

Requirements for obtaining Quotes and Tenders	
1 quote required	£1,000 to £10,000
3+ quotes required	£10,000 to £100,000
Level for selective tenders (at least 3 firms) and open tenders	£100,000+

- Tenders over £100,000 –the GB to agree the procurement and confirm the contract; the SBM to be the tender receipt officer.
- Services bought back from the Council are exempt from these provisions

Ordering and invoices

Item	Authorised Person	Authorised Limit	Additional Notes
Official Orders	School Business Manager	£5,000	
	Executive Headteacher	£10,000	
	Resources Committee	£30,000	Minuted decision
	Full Governing Body	unlimited	Minuted decision
Invoices	School Business Manager	£5,000	
	Executive Headteacher	£10,000	

	Resources Committee	£30,000	Minuted decision
	Full Governing Body	unlimited	Minuted decision

- Finance leases are not permitted.

Ordering and payment

- Finance staff are authorised to place orders subject to the above criteria
- School Business Manager and the Executive Headteacher are authorised to approve orders and their payment subject to the above criteria.

Virements and Journals

Item	Authorised Person	Authorised Limit	Additional Notes
Journals	School Business Manager	£10,000	
	Executive Headteacher	£30,000	
	Resources Committee	£50,000	Minuted decision
	Full Governing Body	unlimited	Minuted decision
Virements	School Business Manager	£5,000	
	Executive Headteacher	£10,000	
	Resources Committee	£50,000	Minuted decision
	Full Governing Body	unlimited	Minuted decision

APPENDIX 2

BEMROSE SCHOOL STAFF

REGISTER OF BUSINESS INTERESTS

Form to be completed by members of staff employed at the school

1. (NAME)

a member of staff confirm that I have read the Notes of Guidance and am aware of the requirements of the City Council's Financial Regulations as far as they are explained in the Notes of Guidance.

I set out below my pecuniary interest

1. Employment at the school (please tick one box)

Headteacher	☐
Teaching Staff	☐
Support Staff	☐

2. Have you connections/membership/shares in companies etc, which have a direct pecuniary interest in the school?

Yes	☐
No	☐

If yes, please specify.

3. Have you any other pecuniary interests as explained in the Notes of Guidance?

Yes	☐
No	☐

If yes, please specify.

Signature _____

Date _____

Please return this to the SBM of the school within 7 days for insertion in the Register of Pecuniary Interests.

APPENDIX 2

BEMROSE SCHOOL GOVERNING BODY

REGISTER OF BUSINESS INTERESTS

Form to be completed by all governors EXCEPT those who are employed as members of staff at the school.

1. (NAME)

a governor confirm that I have read the Notes of Guidance and am aware of the requirements of the City Council's Financial Regulations as far as they are explained in the Notes of Guidance.

I set out below my pecuniary interests.

1. Have you any connections/membership shares in companies etc, which have a direct pecuniary interest in the school?

Yes

☐

No

☐

If yes, please specify

2. Have you any other pecuniary interests as explained in the Notes of Guidance?

Yes

☐

No

☐

If yes, please specify.

Signature _____

Date _____

Please return this to the SBM of the school within 7 days for insertion in the Register of Pecuniary Interests.

REGISTER OF BUSINESS INTERESTS - Notes of guidance

A GB is required by law to hold a register of business interests. Governors and staff should indicate any links they have with local firms from which the school may wish to buy goods or services. It is important for anyone involved in spending public money to demonstrate that they do not benefit from decisions that they will make.

The council's code of conduct states that employees must notify the council of any financial interest in any contract and must award orders and contracts on merit by fair competition against other tenders and not show special favour to businesses run by friends, partners or relatives.

Any governor who has such an interest must disclose the fact as soon as possible, take no part in consideration or discussion of the matter concerned and cannot vote on any question with respect to the matter.

There is no comprehensive definition of what constitutes a business interest but examples are:

- Any payment of salary, allowances or other expenses to a member of staff
- Any appointment where a governor is a candidate
- A governor or member of staff runs a business and could be paid for work done or services received from the school budget
- Land owned by a governor or member of staff where its value might be affected by proposals about the school's land or buildings
- A governor or member of staff is a business partner of a person or company who has a direct business interest or has shares in that company
- A governor or member of staff is employed by a person or company which has a direct business interest
- A governor or member of staff has a spouse or is living with another person who has an interest in a contract including an appointment to the staff of the school
- The contract relates to an appointment at the school which could result in another vacancy for which the governor or member of staff could be a candidate.

Interests that are not business:

- Being a councillor on a LA
- Being a Council Tax payer in the area of the school
- For a member of staff, having an interest that is no greater than the interest of the generality of staff in a matter
- Having interests that are non-business
- Having an interest that is so remote or insignificant that it cannot be regarded as likely to influence a governor or member of staff.

APPENDIX 3

CHARGING AND REMISSIONS POLICY

ISSUES	POLICY
A Residential Courses in school time – with Board and Lodgings cost only.	Parents required to meet full cost except children with statements specifying residence and children eligible for free school meals, where charges should be remitted by school.
B Activities outside school hours not within the National Curriculum	Parents meet full cost, except for children with statements specifying residence when activities take place during normal residential period.
C Individual Instrumental Music Tuition	School may bring outside tutors in within school at a charge to parents. However, if part of National Curriculum, or a prescribed public examination, parents cannot be charged.
D Dual Examination Entries	Charged to Parents.
E Extra examination entries/re-sits without tuition	Charged to Parents.
F Exams not on the list prescribed by the Secretary of State	Charged to Parents.
G 'Wasted' exam entries	Parents charged when exam wasted without reason acceptable to school, otherwise school pays. For example: • The student has not attended the examination and has no written reason from a doctor. • The student has not complied with the correct examination conduct e.g. bringing a mobile telephone, books or notes, or food into the examination room (water in a spill-proof sports bottle is allowed), talking or otherwise communicating with other students in the examination room. • Parents may also be charged if a student damages or defaces desks or equipment provided for the purpose of supporting students in their examinations

H Ingredients/materials for practical subjects	Parents encouraged to provide materials for practical subjects, but no child must be disadvantaged because of parents' inability/reluctance to pay. Where necessary, school will pay.
I Lost school equipment, books etc	Parents may be expected to replace or purchase items of lost property.
J Breakages and damages to school buildings, furniture or property	Parents to be made aware that wilful damage to school buildings or property may be charged to parents by the school. Bemrose Governors authorise a charge of up to £200 for breakages, loss or damage.
K Off site visits in school hours	No compulsory charge may be made. A contribution that is genuinely voluntary may be asked for. Students whose parents are unwilling or unable to pay must not be discriminated against. Where there are not enough voluntary contributions to make the activity possible, and there is no way to make up the shortfall, then it must be cancelled.

APPENDIX 4

IN-HOUSE PRINTING COSTS TO AREAS AND STUDENTS

MONO

A4 paper	1p per side
A3 paper	2p per side
A4 card	10p per side

COLOUR

A4 paper	10p per side
A3 paper	18p per side
A4 card	18p per side

Each student to be given an allowance of 20p (ie 20 sheets) maximum per week for school printing purposes only; 60p (ie 60 sheets) for Sixth Form students. The limit for students with SEN may be varied at the discretion of the SENCO.

40p extra for A4 laminations

75p extra for A3 laminations

4p extra for binders

PRIVATE PRINTING CHARGES

Double the figures above, except for 5p per side of A4 paper and 10p per side of A3 paper.

Labour £5 per 15 minutes applicable to orders over 500 sheets

OTHER CHARGES

Replacement exercise books	25p
Private phone calls local	20p
Private phone calls national	50p
Broken windows/other damage	£200 maximum
Replacement diaries	£2
Replacement ties	£4.00
Replacement ribbons	£4.00
Tie and ribbon hire	20p per day
Replacement swipe cards	£2.50

REMUNERATION FOR EXAMINATION INVIGILATION

The hourly rate of SCP 5

REMUNERATION FOR LETTINGS

Staff payment for lettings work shall increase annually from 1st April in line with the national pay award. Payments shall be based on call out charges (usually 2 hours for each opening or closing of the school) at the highest salary point of the Site Maintenance Officer rate of pay (Bemrose Scale 5).

CLERK TO GOVERNORS SALARY

Clerk to Governors salary shall increase annually from 1st April in line with the national pay award percentage increase for SCP 5

APPRENTICE SALARIES

Apprentice salaries will be calculated by using the 2025-26 national minimum wage rate in their first year and the age appropriate national minimum or national living wage in year two.

REMUNERATION FOR CASUAL MINIBUS DRIVERS

The hourly rate of SCP 5

APPENDIX 5

LETTINGS CHARGES FROM SEPTEMBER 2025

The 1986 Education Act provides for governing bodies to have control over the use of premises outside school hours, subject to the directions of the LA. The hire of premises outside school hours is a letting.

Governors must ensure that all costs to the school's budget are, at least, recovered.

Room hired	Weekday for the first hour; subsequent hours at 50%	Saturday for the first hour; subsequent hours at 50%	Sunday for the first hour; subsequent hours at 50%
Sports hall	60.00	80.00	100.00
Hall	60.00	80.00	100.00
Dining hall, Primary Hall, gym, library	50.00	70.00	90.00
Full community lounge	60.00	80.00	100.00
Half community lounge	40.00	60.00	80.00
Classroom	40.00	60.00	80.00
Junior Football pitches per match within a 4 hours period	25.00	75.00 (1 match) 50.00 (2 matches) 25.00 (3 + games)	75.00 (1 match) 50.00 (2 matches) 25.00 (3 + games)

The Bemrose School will not make the school field available for adult cricket or football matches.

Most lettings will take place in the Sports Hall, the main school building will only be made available for external hire in exceptional circumstances with approval from the Executive Headteacher.

APPENDIX 6

DISPOSAL OF ASSETS

In the event of an asset no longer being required by the school the School Business Manager shall

- Advertise the availability of the asset to as many people as possible through external internal consumer facilities or local press
- Inform staff about the availability of the asset and signpost to the appropriate website or newspaper
- Award the asset to the highest bidder