



Ousedale School

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Finance Policy

Reviewed by Finance and Premises Committee	28 November 2022
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Policy statement

The purpose of the policy and manual is to ensure that Ousedale School maintains systems of financial control conforming to the requirements both of probity and of good financial management. It is essential that these systems operate properly to meet the requirements of our funding agreement with the Secretary of State for Education.

The school must comply with the principles of financial control outlined in the academies guidance published by the Education & Skills Funding Agency (ESFA). This document expands on that and provides detailed information on the school's accounting procedures.

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1. Roles and responsibilities

The school has defined the responsibilities of each person involved in the administration of the school's finance to avoid duplication or omission of functions and to provide a framework of accountability for governors and staff.

The school encourages regular interactions between those making financial decision and those affected by them through passing of information.

Role of the governing board

The governing board has overall responsibility for the administration of the school's finances. The main responsibilities of the governing board are prescribed in the Funding Agreement between the school and the Secretary of State for Education. The main responsibilities include:

- Ensuring that any grant from the DfE is used only for the purposes intended;
- The approval of the annual budget;
- The approval of delegated financial powers.

Role of the finance and premises/Audit and risk committee

The finance and premises committee meets as a minimum twice a term, the tasks that are carried out are as follows:

- Provide advice and offer recommendations to the governing board on all financial matters;
- Scrutinise the draft of the annual budget and make recommendations for their approval by the governing board;
- Monitor income and expenditure against the annual budget;
- Monitor the financial regulations maintained by the school and the effectiveness of the school's financial procedures;
- Ensure the annual accounts are produced in accordance with the requirements of the Companies Act 2006 and DfE guidance issued to academies;
- Review financial policies and recommend for approval to the governing board;
- Review internal assurance work on the effectiveness of the financial procedures and controls and report on these to the governing board;
- Authorising of expenditure over the delegated powers limit.

Role of the headteacher/accounting officer

Within the framework of the school development plan, as approved by the governing board, the headteacher has overall executive responsibility for the school's activities including financial activities. Much of the financial responsibility has been delegated to the chief finance officer (CFO).

The funding agreement requires each school to identify the headteacher as the accounting officer. This post confers responsibility for financial and administrative matters. This is a vital role, as the Accounting Officer is personally responsible to the governing board for ensuring:

- Regularity and propriety;
- Prudent and economical administration;
- Avoidance of waste and extravagance;
- Efficient and effective use of available resources and;
- The day-to-day organisation, staffing and management of the School.

Included in the responsibilities of the accounting officer is a duty to take appropriate action if the governing board is contemplating a course of action which they consider would infringe the requirements of propriety or regularity (including provisions of the Funding Agreement, the School's Development Plan, or other documents setting out the financial duties of the governing board or of any other rules governing the conduct of the board), or would not

represent prudent or economical administration, or efficient or effective discharge of the governing board's functions.

In such circumstances, the accounting officer must notify ESFA accounting officer immediately in writing without undue delay.

Role of the chief financial officer (CFO)

Working in close collaboration with the headteacher, the CFO provides specific expertise in the financial management of the school and is responsible for:

- Budgeting
- Providing financial advice
- Generating and monitoring income
- Arranging and checking insurance
- Developing financial policy

Role of the responsible officer (RO)

The RO is appointed by the governing board and provides trustees with an independent oversight in the schools financial affairs. The main duties of the RO are to provide the governing board with independent assurance that:

- The financial responsibilities of the governing board have been properly discharged;
- Resources are being managed in an efficient, economical and effective manner;
- Sound systems of internal financial control are being maintained;
- Financial considerations are taken into account in reaching decisions.

The RO will undertake a termly programme of reviews to ensure that financial transactions have been properly processed and that controls are being adhered to. From each visit a report of the findings will be presented to the audit and risk committee.

Role of other staff with financial responsibility

The role of staff in the finance office or with budget holder responsibility are required:

- To familiarise themselves with the manual
- To conduct all financial transactions relating the school in accordance with this manual
- To manage any budget delegated to them responsibly
- To actively seek 'best value' on all works, goods, material, or services procured on behalf of the school.

Register of pecuniary interests

It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decision they make. To avoid any misunderstanding that might arise school governors and staff with significant financial powers are required to declare any financial interests they have on companies or individuals from whom the school may purchase goods or services. The register is open to public inspection.

The register includes all business interests such as directorships, shareholdings or other appointments of influence within a business or organisation which may have dealings with the school. The disclosures also include business interest of relatives such as parent or spouse or business partner where influence could be exerted over a governor or member of staff by that person.

The existence of a register of business interests does not detract from duties of governors and staff to declare interests whenever they are relevant to matters being discussed by the governing board or a committee. Where an interest has been declared, governors and staff should not attend that part of any committee or other meeting.

The register is retained by the clerk to the governing board and shows:

- The name of governor;
- The nature of the business or personal interest;
- The name of the organisation or person which gives rise to the interest.

Delegated authority

The authority delegated to the school for its financial transactions is set out in appendix 1.

2. Accounting system

All the financial transactions of the school must be recorded on the School accounting systems, PS Financials and Pebble Fund Manager.

System access

The accounting system is protected by access permissions granted to only authorised staff. Access permission should be strictly controlled and individual log-ins and passwords should not be compromised or shared. The CFO is responsible for determining the access levels for all members of staff using the system.

Back-up Procedures

The business continuity plan will be enacted in the event of loss of accounting facilities or financial data. This should link in with the annual assessment made by governors of the major risks to which the School is exposed and the systems that have been put in place to mitigate those risks.

Transaction Processing

All Transactions must be posted to the accounting system and authorised in accordance with the delegated levels of responsibility and authority. Appropriate levels of segregation of duties must be in place.

Detailed information on the operation of the PS Financials accounting system can be found in the user manuals held in the Finance office.

All transactions must be processed in a timely manner.

All school reports are prepared under the accruals basis of accounting which requires that income and expenditure is recognised in the accounting period to which they relate rather than on a cash basis.

Transaction Reports and reconciliations

The CFO will review system reports to ensure that only regular transactions are posted to the accounting system. The reports will include monthly payroll reports, monthly bank statement reconciliation, monthly credit card statements, monthly management accounts and quarterly VAT returns.

The CFO is responsible for ensuring reconciliations are performed each month, and that any reconciling or balancing amounts are cleared.

3. Banking arrangements

The two main bank accounts are held with Lloyds bank. The first is for the main school, the second for school fund transactions.

Further deposit accounts are held with Nationwide business and Virgin.

The opening of accounts must be authorised by the governing board.

BACS payments

The Finance Manager will oversee the arrangement regarding BACS payments to suppliers. The finance team will raise a batch of payments through the schools accounting software.

An accompanying report with invoices attached will be passed for signing by the Finance Manager or CFO. Once approved the payment will be uploaded to Lloyds commercial banking online for dual authorisation.

The headteacher, two senior deputy heads, CFO and finance manager have authorisation to electronically approve payments on Lloyds commercial banking. One authorisation will be made by the finance office (CFO or finance manager) and one authorisation by the senior leadership team (headteacher or senior deputy heads).

Cheque payment

Payment via BACS is encouraged, where cheques are required two signatories are needed.

The CFO is responsible for controlling cheques. When not in use cheque books are kept securely in the schools safe.

Banking of cash and cheques

In exceptional circumstance receipts will be received by cash/cheque. Receipts are reconciled by the finance office and countersigned by the finance manager before banking.

Any discrepancies to be reported immediately to the CFO.

Reconciliation process

Printed bank statements are received from the bank on a monthly basis, online access is available at all times. The finance manager is responsible for overseeing the reconciliation of all accounts. The reconciliation must be carried out on a monthly basis and agreed back to PS Financials and the management accounts.

Once the reconciliation process has been completed this is countersigned by the headteacher.

Cash flow forecasting

The CFO is responsible for preparing cash flow forecasts to ensure that the School has sufficient funds available to pay for day-to-day operations. If significant balances can be foreseen, steps should be taken to invest the extra funds.

Cash register

The cash register is held is located in the finance office, with the cash drawer locked away in the safe each night. The till is reconciled on a periodic basis and at key points in the financial year.

Petty cash

No petty cash is held by the school.

Charge cards

Charge cards are held in the name of the finance manager and CFO which are kept securely in the school safe.

4. Financial planning and monitoring

The development plan provides the framework for the annual budget. The budget is a detailed statement of the expected level of resources available to the school and the planned use of those resources for the following year.

The development planning process and the budgetary process are described in more detail below.

Development Plan

The development plan outlines the future aims and objectives of the school and how they are to be achieved; that includes matching the School's objective and targets to the resources expected to be available. Plans should be kept relatively simple and flexible. They are the "big picture" within which more detailed plans may be integrated.

The form and content of the development plan are matters for the school to decide but due regard should be given to the matters included within the guidance to schools and any annual guidance issued by the DfE.

The completed development plan will include detailed objectives for the coming academic year and outline objectives for the following two years. The plan should also include the estimated resource costs, both capital and revenue, associated with each objective and success criteria against which achievement can be measured.

For each objective the lead responsibility for ensuring progress is made towards the objective will be assigned.

Annual Budget

The Headteacher and the CFO are responsible for preparing and obtaining approval for the annual budget. The budget must be reviewed in detail by the Finance and Premises Committee before being adopted by the Full Governing Board.

The school are required to set a balanced budget.

The approved budget must be submitted to the ESFA by the deadline each year and the CFO is responsible for establishing a timetable which allows sufficient time for the approval process and ensure the submission date is met.

The annual budget will reflect the best estimate of the resources available to the school for the forthcoming year and will detail how these resources are to be utilised. There should be a clear link between the development plan objectives and the budgeted utilisation of resources.

Monitoring and Review

Monthly reports will be prepared by the CFO. The reports will detail actual income and expenditure against budget at a summary level for the Headteacher and Finance and Premises Committee.

Any potential overspend against the budget must in the first instance be discussed with the headteacher.

The monitoring process should be effective and timely in highlighting variances in the budget so that differences can be investigated and action taken where appropriate.

Reserves

The school will endeavour to hold a free reserves equivalent to two weeks salary expenditure, and an emergency site and ICT investment fund. Free reserves exclude fixed asset funds and other designated funds.

5. Payroll

The monthly payroll process is administered by the finance office (payroll assistant) on the Sage payroll package.

Staff appointments

The Headteacher must consult with the CFO and HR manager before the recruitment process for any staff member, regardless of whether these result in a change to the existing staff structure. Appointment of Deputy Headteachers and Assistant Headteachers must follow consultation with the Governors. The HR Manager ensures personnel files are maintained for all members of staff which include contracts of employment.

Pre-employment checks

Before a member of staff is allowed to take up their position, the school ensures that thorough checks are undertaken to prevent unsuitable people from gaining access to children and to maintain the integrity of the teaching profession. These checks include:

- Identity confirmation
- Academic qualification, where appropriate
- Professional and character references
- Previous employment history
- DBS clearance
- Health clearance

Detailed procedures are in place for those members of staff who are involved with the appointment process.

Starters/variations/leavers

All forms for:

- Setting up new employees (starters)
- Effecting variations to pay
- Taking existing employees off the payroll (leavers)

Must be authorised by the Headteacher, HR manager and exams officer (invigilation and mid-day supervision) and sent to the finance office.

Checking of payroll data

Once the payroll assistant has carried out the input of data the CFO will review and check accuracy. This will then be reviewed with the headteacher reconciling to the budget before uploading onto Lloyds commercial banking.

Payroll deductions

The payroll system automatically calculates the deductions due from payroll to comply with the current legislation. The major deductions are for tax, national insurance contributions and pensions. The amount payable is summarised on a printout and payments for these amounts are prepared by the Finance Office and authorised for payment by the due date.

Payroll posting

The payroll analysis is posted monthly by the Finance Manager onto the PSFinancials accounting package.

Change of bank details

Changes to bank details can only be accepted via a "change to bank details form" provided by finance.

Expenses

Staff will be reimbursed for any reasonable expenses incurred wholly, necessarily and exclusively in carrying out their duties. These may arise from attending meetings, training, cross campus travel, or purchases made on the schools behalf. Any purchases made on behalf of the school must be approved by the budget holder prior to the purchase.

Claims for alcohol will not be reimbursed.

Claiming expenses

Claims for the personal expenditure must be made using a staff expenses claim form. The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school. A staff expenses claim form may not be used for reclaiming the cost of such purchases.

Staff should make reasonable efforts to get the best value possible.

Supporting documents required as evidence, such as VAT receipts, must be attached to the staff expenses claim form.

Claim forms must be approved and signed by the budget holder and the finance manager.

Claims by the Headteacher must be authorised by the Chair/Vice Chair of the board of governors.

Claims which do not meet approval will not be processed and returned.

Claims submitted over 6 months after the expenses incurred may not be paid.

Payment

Claims will be paid to staff via BACS.

6. Orders and receipts of goods/services

It is the school policy that all dealings with suppliers and contractors achieve the best value for money, to ensure integrity of public funds.

Orders and requisitions

Please refer to section 7 on tendering for supplies and services in excess of £100,000.

Orders in respect of the supply of goods and services the following procedures shall be adopted unless the Headteacher and CFO is satisfied it would not be practicable to do so.

- a) Orders between £5,000 and £10,000 at least 3 prices to be examined wherever possible, these prices may be taken from suppliers' written or verbal quotations or catalogues/price lists.
- b) Orders between £10,001 but less than £100,000 at least 3 written quotations should be obtained by the budget holder and passed to the Finance department to be retained for audit purposes.

All orders must be raised using an online requisition in PSFinancials or an official purchase order form, these forms must be signed by the relevant budget holder and sent to the finance office for checking and processing.

The order will be converted to a purchase order in the finance office and approved by the finance manager and sent out to the supplier/contractor via email or post.

Receipt of Goods/Services

Deliveries are handled by the site team/receptionists. If signing for the delivery is required they are not responsible for verifying contents, but should ensure the correct number of packages are received as reflected on the delivery note.

The deliveries are passed to the appropriate budget holder/department as soon as possible and it is the budget holder/departments responsibility to thoroughly check the goods as to quality and quantity against the original order.

The budget holder/department will advise any short deliveries, damaged goods, or other problems or queries with the finance office immediately.

Delivery notes/delivery confirmation should be passed to the finance office via PSFinancials web portal, email or by physical signed documentation.

It is the responsibility of the budget holder to ensure that all paperwork relating to accounts matters is forwarded to the finance office without delay. Failure to do so may distort the accounts/financial reports due to incomplete entries.

Outstanding orders/Commitments

All outstanding orders are checked quarterly by the finance office. The finance manager clears any cancelled orders from the system.

7. Tendering

For goods and services where the value exceeds £100,000 but is below the threshold for the EU procurement regulations the school must follow a competitive tendering process.

Form of tender

There are three forms of tender procedure; open, restricted and negotiated and the circumstances in which each procedure should be used are described below:

- **Open tender**
This is where all potential suppliers are invited to tender. The budget holder must discuss and agree with the CFO how best to advertise for suppliers (e.g. general press, trade journals) or to identify potential suppliers and contact directly if practical. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.
- **Restricted tender**
This is where suppliers are specifically invited to tender. Restricted tenders are appropriate where:
 - There is a need to maintain a balance between the contract value and administrative costs.
 - A large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the school's requirements.
 - The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.
 - The known suppliers have a track record with the school, based on efficient service and prices, which are likely to have been market tested on previous occasions.
- **Negotiated tender**
The terms of the contract may be negotiated with one or more chosen suppliers. This is appropriate circumstances:
 - An existing contract is extended to cover expansion
 - The above methods have resulted in either no or unacceptable tenders,
 - Only one or very few suppliers are available,
 - Extreme urgency exists,
 - Continuation with an existing supplier is justified.

Preparation for Tender

Full consideration should be given to:

- Objective of the project

- Overall requirements
- Technical skills required
- After sales service requirements
- Form of contract

It may be useful after all requirements have been established to rank requirements (e.g. mandatory, desirable and additional) and award marks to suppliers on fulfilment of these requirements to help reach an overall decision.

Invitation to Tender

If a restricted tender is to be used then an invitation to tender must be issued. If an open tender is used an invitation to tender may be issued in response to an initial enquiry.

An invitation to tender should include the following:

- Introduction/background to the project;
- Scope and objectives of the project;
- Technical requirements;
- Implementation of the project;
- Terms and conditions of tender;
- Form of response.

Tender Acceptance Procedures

The invitation to tender should state the date and time by which the completed tender document should be received by the school. Tenders should be submitted in plain envelopes clearly marked to indicate they contain tender documents. The envelopes should be time and date stamped on receipt and stored in a secure place prior to tender opening. Tenders received after the submission deadline can be declined.

Tender Opening Procedures

All tenders submitted should be opened at the same time in the presence of two people, one of whom should be a senior representative from the school.

A separate record should be established to record the names of the firms submitting tenders and the amount tendered. This record must be signed by both people present at the tender opening.

Tendering Evaluation Procedures

When evaluating tenders, consideration should be given to:

Cost – Care should be taken to ensure that competing suppliers have quoted for the same goods or services. Where discrepancies arise, suppliers should be contacted too amend their quotes where necessary to ensure a fair comparison between suppliers. There may be scope for negotiation on cost if a particular supplier is preferred for quality/suitability reason, but is not the cheapest.

Quality/Suitability – Due regard should be given to the qualifications and experience of the contractor, and the quality and suitability of the goods/services offered. Where necessary, references should be sought from other customers.

The evaluation process should involve at least two people. Full records should be kept of all criteria used for evaluation and a one page summary report prepared summarising the options and giving a recommendation. The accepted tender should be the one that has matched the standards of quality and quantity set in the tender, can be delivered within the timescale required and is economically most advantageous to the school.

Tendering for major contracts via the official journal of the European Union (OJEU)

In rare circumstances the school may tender for supplies where the value exceed the EU procurement threshold. For tenders above this threshold, the school would be required to invite tender on the OJEU website. In this case the procedures above remain.

8. VAT

The CFO is responsible for the administration of VAT within the school accounting package. This is processed in accordance with the guidance provided by the ESFA.

VAT returns are prepared on a quarterly basis and submitted to HMRC via the making tax digital portal on PSFinancials. All claims are prepared by the Finance Manager and reviewed and signed by the CFO.

9. Income controls

Income sources

The main source of income for the school are the grants from the ESFA. The receipt of these sums is monitored directly by the Finance Manager who is responsible for ensuring that all grants due to the School are collected.

The School will also secure income from other sources:

- Trips and visits
- School meals
- Music tuition
- Revision books
- Lettings of facilities
- Donations
- Miscellaneous income

The school is cashless with ParentPay online system used. Only in exceptional circumstances, should cash or cheque be accepted.

Debt management

Where payments for goods/services provided by the school is made after the provision takes place. The Finance Manager must ensure that an official invoice is raised in all cases and sent to the debtor as soon as possible.

A file of copy invoices is held in the finance office.

Unless specifically detailed on the invoice, payment terms will be 30 days. The following process shall apply where payment is not received:

- 30 days after original invoice – statement issued
- 2 weeks after statement issued – reminder letter issued
- 2 weeks after reminder letter – second reminder letter issued
- 2 weeks after second reminder letter – refer to CFO and seek legal advice if deemed necessary

The level in relation to 'write-off' of bad debts is outlined below:

- Up to £1,000 – CFO
- Up to £2,500 – Headteacher

- Over £2,500 – Finance and Premises Committee

Donations

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

10. Fixed assets

Asset register

All items purchased with a value over the schools capitalisation limit of £1,000 are entered into the school's fixed asset register. The asset register includes the following information:

- Asset description
- Date of acquisition
- Asset cost
- Expected useful economic life
- Depreciation
- Current book value

The Asset Register is maintained by the finance office and helps:

- Ensure that staff take responsibility for the safe custody of assets;
- Enable independent checks on the safe custody of assets, as a deterrent against theft or misuse;
- To manage the effective utilisation of assets and to plan for their replacement;
- The external auditors to draw conclusions on the annual accounts and the School's financial system;
- Support insurance claims in the event of fire, theft, vandalism or other disasters.

Disposal of assets

Assets may only be disposed of with the prior approval of the CFO and where significant, should be sold following competitive tender (appendix 2).

The prior written consent of the Secretary of State for Education is required in accordance with the following section of the School Funding agreement:

- Before the disposal of any asset for which a grant of over £20,000 was made, or land and building which had been transferred from the Local Authority at no cost to the School.
- Before the sale or disposal by other means, or reinvestment of proceeds from the disposal of an asset or group of assets, for which a capital grant in excess of £20,000 was paid.
- The school will provide 30 days written notice to the Secretary of State for Education of its intention to dispose of assets for a consideration less than the best price that can reasonably be obtained, whether or not such disposal required the Secretary of State for Education's consent as detailed above.

Disposal of equipment to staff is not encouraged, as it may be more difficult to evidence that the school obtained value for money in any sale or scrapping of equipment.

There are complications with the disposal of computer equipment, as the school would need to ensure licences for software programmes have been legally transferred to a new owner.

The School is expected to reinvest the proceeds from all asset sales for which capital grant was paid in other school assets. If the sale proceeds are not reinvested then the school must repay to the DfE a proportion of the sale proceeds.

All disposals of land must be agreed in advance with the Secretary of State.

Loan of Assets

Items of School property must not be removed from school premises without the authority of the head of department. A record of the loan must be recorded and booked back in when it is returned.

If assets are on loan for extended periods or to a single member of staff on a regular basis the situation may give rise to a “benefit-in-kind” for taxation purposes. Loans should therefore be kept under review and any potential benefits discussed with the schools auditors.

Asset checks

On an annual basis the confirmation of the existence, condition and location of a random sample of listed assets is carried out by the school’s appointed auditors.

11. Insurance/risk protection arrangement

Insurance cover

The school is aware that it has responsibility for ensuring suitable cover for a number of standard insurance policies (material damage, public liability, employers’ liability, officials’ indemnity, libel and slander, personal accident). This is reviewed annually by the CFO to ensure that adequate cover is held.

In addition to the policies recommended by the ESFA, the school also takes out optional insurance for motor (to cover the schools minibuses and staff using their own car for school business).

Changes to cover requirements

The CFO will notify the insurers of all new risks, property, equipment and vehicles, which require insurance or alterations affecting existing insurance cover as appropriate.

Claims

The CFO will immediately inform the insurers of all accidents, losses and other incidents, which may give rise to an insurance claim.

12. Audit

The CFO works in close collaboration with the headteacher through whom he or she is responsible to the governors. The CFO also has direct access to the governors via the Finance and Premises Committee. The main responsibilities of the CFO are:

- The day to day management of financial issues including the establishment and operation of a suitable accounting system;
- The management of the Schools financial position at a strategic and operational level with the framework for financial control determined by the governing board;
- The maintenance of effective systems of internal control;
- Ensuring that the annual accounts are properly presented and adequately supported by the underlying books and records of the school;
- The preparation of monthly management accounts;
- Ensuring forms and returns are sent to the DfE/ESFA and Companies House in line with the published timetables.

13. Anti-Fraud and corruption

Introduction

For the purposes of this policy, fraud inclusive of cybercrime is defined as dishonest,

irregular or illegal acts, characterised by a deliberate intent at concealment or false representation, resulting in the diversion of resources, whether or not for personal gain, for the benefit of an individual or group of individuals at a consequent loss to the School.

The objective of this policy is to safeguard the proper use of the School's finances and resources. The School derives the majority of its income from public funds and so has a particular responsibility to ensure that income and resources are used solely for the purposes intended.

Fraud inclusive of cybercrime is a serious matter and the Governors are committed to investigating all cases of suspected fraud. Any member of staff, regardless of their position or seniority, against whom evidence of fraud is found, will be subject to disciplinary procedures that may result in dismissal. The School will normally involve the police and may seek redress via civil proceedings.

Prevention

As the aftermath of fraud is costly, time-consuming, disruptive and unpleasant, and may lead to unwelcome adverse publicity, a major thrust of this fraud policy is prevention.

Leadership

Governors and senior managers should ensure that their behaviour is demonstrably selfless and open, and should champion the School's policies on conflicts of interest, hospitality and gifts.

Management Procedures

Fraud can be minimised through carefully designed and consistently operated management procedures, which deny opportunities for fraud. Staff must comply with and should receive training in the School's policies on segregation of duties, data security and conflict of interest, and the School's financial regulations. A continuous review of systems by audit may deter attempted fraud and should result in continuous improvements. The risk of fraud should be a factor in audit plans.

Staff Appointments

Potential new members of staff must be screened before appointment, particularly for posts with financial responsibility for example;

- References should cover a reasonable, continuous period of at least three working years, and any gaps should be explained
- references should cover character, in addition to academic or other achievement
- An official employer's reference should be obtained
- Doubts about the contents of the reference should be resolved before confirming the appointment; if this is done by telephone, a written record of the discussion should be kept
- Essential qualification should be checked before making and offer of employment, for example by requiring original certificates at interview
- Disclosure and Barring Service (DBS) checks must be completed

Cash

Management of cash must include the following:

- Segregation of duties - systems should prevent one person from receiving, recording and banking cash. Where there are many outlets, the system should incorporate additional supervisory management, and unannounced spot checks. Segregation of duties should continue during periods of leave or sickness absence.
- Reconciliation procedures - an independent record of cash received and banked may deter and detect fraud. Documents used in reconciliation processes, such as paying-in slips, should not be available to the officer responsible for banking.
- Receipts should be issued in return for cash received, to provide an audit trail.

- Physical security, such as key pad controlled cashiers' offices and safes; keys and access codes should be kept secure.
- Frequent banking.

Cheques

Cheques are often completed in ways which facilitate opportunist fraud. Cheques are sometimes intercepted by organised criminals who falsify payee and value details using sophisticated techniques. The following preventative measures should be taken:

- Physical security - unused, completed and cancelled cheques should never be left unsecured. Spoilt cheques should be retained for audit purposes.
- Monthly bank reconciliations – any discrepancies should be fully investigated.
- Segregation of duties – one member of finance to sign cheques along with Head/Deputy head
- All cheques received in the post should be receipted.
- Use of Electronic Funds transfer (EFT) to be used as an alternative to cheques where possible.

Purchasing

Many of the largest frauds suffered by education institutions have targeted the purchase ledger. Preventative measures should be taken as follows:

- Minimising little used or unusual account codes.
- Ensuring that all account codes are effectively monitored and approved by line management.
- Segregation of duties.
- Requiring purchase orders for the procurement of all services, as well as goods.
- Matching the invoice amounts to the purchase order commitment in all cases. Variations should be investigated.
- A certified delivery note should be matched to the invoice for payment.
- Checking changes to bank details directly with suppliers, Changes to bank details notified by email should not be accepted without further checking in writing or with a phone conversation.
- For new suppliers a new supplier form is required to be completed and signed off by the finance manager or CFO.

Detection

Checks and Balances

Detective checks and balances will be designed into all relevant systems and applied consistently, including segregation of duties, reconciliation procedures, random checking of transactions, and review of management accounting information, including exception reports. Systems should identify transactions which have not followed normal procedures.

Behaviour Patterns

Suspect patterns of behaviour among staff dealing with financial transactions should be investigated, for example living beyond apparent means, regularly working alone out of normal hours and resistance to delegation. Any indication of addiction to drugs, alcohol or gambling should be addressed promptly, for the welfare of the individual and to minimise the risks to the School.

Confidential Reporting Policy

Anyone suspecting fraud may use the School's Confidential Reporting Policy, which provides protection against potential reprisal for any such disclosure.

Fraud response procedure

Purpose

The purpose of this fraud response procedure is to define authority levels, responsibilities for action and reporting lines in the event of suspected fraud or irregularity. Those investigating a suspected fraud should:

- aim to prevent further loss
- liaise with the School's Insurers
- establish and secure evidence necessary for criminal and disciplinary action
- inform the police
- endeavor to recover losses
- take appropriate action against those responsible
- keep internal personnel and outside organisations with a need to know suitably informed, on a confidential basis, about the incident and the school's response
- deal with requests for references for employees disciplined or prosecuted for fraud
- review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud

Members of staff, pupils or governors may suspect fraud or irregularity in the School. If so, they should report as soon as possible to the Headteacher or Chair of Governors, If the suspected fraud is believed to be related to the Headteacher then it should be reported the Chair of Governors only and vice versa. The Headteacher/Chair of Governors should, as soon as possible (and with the aim of acting within 24 hours), chair a meeting with a project group (where no conflict arises) to decide on the initial response.

The School must obtain permission from ESFA to pay any cyber ransom demands. The School under ESFA guidance supports the National Crime Agency's recommendation not to encourage, endorse, or condone the payment of ransom demands, It should be noted that payment of ransoms has no guarantee of restoring access or services and is likely to result in repeat incidents.

Responsibility for investigation

The project group, chaired by the Headteacher/Chair of governors, will decide on the action to be taken, This will normally be an investigation led by the CFO.

Prevention of further loss

Where initial investigation provides reasonable grounds for suspecting that fraud has taken place, the project group will decide how to prevent further loss. This may require the suspension of the suspect, or suspects, under the appropriate disciplinary procedure. It may be necessary to plan the timing of suspension to prevent suspects from destroying or removing evidence that may be needed to support disciplinary or criminal action.

In these circumstances, the suspect, or suspects, should be approached unannounced. They should be supervised at all time before leaving the school's premises, they should be allowed to collect personal property under supervision, but should not be able to remove any property belonging to the School. Any security passes and keys to premises should be returned. The site manager should be required to advise on the best means of denying access to the School. Similarly, the IT manager should be instructed to withdraw without delay access permission to the Schools computer systems.

The project group will consider where it is necessary to investigate systems other than that which has given rise to suspicion, through which the suspect may have had opportunities to misappropriate the School's assets.

Establishing and securing evidence

The School will follow disciplinary procedures against any member of staff or pupil who has committed fraud and will normally pursue the prosecution of any such individual through the criminal courts. The project group will;

- ensure the evidence requirements are met during any fraud investigation
- establish and maintain contact with the police
- ensure that staff involved in fraud investigation are familiar with and follow rules on the admissibility of documentary and other evidence in criminal proceedings

Recovery of Losses

The External Auditors will endeavor to ensure that the amount of any loss is quantified. Repayment of losses will be sought in all cases. Where the loss is substantial, legal advice should be obtained about the need to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice may be obtained about prospects for recovering losses through the civil court, where the perpetrator refuses repayment. The School will normally expect to recover costs in addition to losses.

Final Report

On completion of an investigation, a written report, shall be submitted to the Governors' Finance & Premises Committee containing:

- a description of the incident, including the value of any loss, the people involved, and the means of perpetrating the fraud
- the measures taken to prevent a recurrence
- any action needed to strengthen future responses to fraud, with a follow-up report on whether the actions have been taken.

14. Charging and remissions

The objectives of this policy are:

- to maintain the right to free school education;
- to establish that activities offered wholly or mainly during normal teaching time should be available to all students regardless of their parents/carers' ability or willingness to help meet the cost;
- to emphasise that there is no statutory requirement to charge for any form of education or related activity, but to give schools the discretion to charge for optional activities provided wholly or mainly out of school hours*;
- to confirm the right of schools to invite voluntary contributions for the benefit of the school, or in support of any activity organised by the school, whether during or outside school hours*.

(*School hours are those hours when the school is actually in session, excluding the break in the middle of the day)

In accordance with these objectives it is the policy of the school that:

Where activities take place in school session times, but are an enrichment rather than an essential part of a course, the parents/carers may, at the discretion of the Headteacher, be invited to make a voluntary contribution towards the cost of the activity on a pro-rata basis. No student should be debarred from taking part in an activity because his/her parents/carers cannot, or will not, contribute. However the school reserves the right to cancel, if there are insufficient contributions to offset the cost of such an event or activity.

Where activities, not part of the Curriculum or any approved examination syllabus, take

place outside school session time, charges should be levied where appropriate. Such charges to include:

- a) The costs of engaging teaching and support staff, in line with the pay policy. Supplying such staff with travel and board and lodging, where staff have been engaged on a separate contract for services to provide the optional extra;
- b) A student's travel costs;
- c) A student's board and lodging costs;
- d) Materials, books, instruments and other equipment;
- e) Entrance to venues;
- f) Insurance costs.

However, activities which are compulsory within the Curriculum or any approved examination syllabus, will only involve a charge for c) and f) above where applicable.

All parents/carers of students who request peripatetic musical instrument tuition, either individually or in appropriately sized groups, will be asked to contribute towards the cost of this tuition in accordance with the latest regulations. The contribution will be based on an annual fixed amount per student paid termly or yearly. The monies received will help to offset the total cost of music tuition provided and will not be used for other purposes.

The school may charge for, or require the supply of, ingredients and materials if parents/carers have indicated in advance a wish to own the finished product. Those for whom this presents difficulties should contact the Head of Department, in writing prior to the course commencing, so that a suitable arrangement can be made.

In accordance with the relevant Education Acts and subsequent amendments, any application for a full or partial remission of charges listed in paras. 2, 3 and 4 above will be considered by senior staff in charge of pupil premium. Full remission of board and lodging charges for residential visits will be granted to students with free school meal eligibility if the visit is wholly within school hours or a requirement of an examination board.

Parents/carers are liable to meet entry fees which the school is required to pay, where a student fails to complete the requirements for a public examination without good reason. Students who are registered for modular examinations are liable for the costs of any module they fail to complete without good reason.

Parents/carers of students who wish to be re-entered for an examination already taken to improve their grades will be required to meet the full cost of re-entry.

Parents/carers will be required to meet the cost of preparing a student for a public examination not prescribed in DfE regulations and the entry fee for such an examination. They will also be required to meet the cost of any private examination entry and for any examination following a course of study not provided by the school.

Parents/carers will be required to meet the cost of non-accidental breakages, damages (where this is the result of their child's behaviour) and lost or non-returned books/equipment, lanyards, ID cards and locker keys.

On entry into the Sixth Form, students or their parents/carers are requested to pay a subscription as a contribution towards services and facilities which are over and above those that the school would normally provide: for example: catering, trips, social events, community events, sports activities, car parking spaces (subject to supply) and homework facilities, materials given to students as part of their course (such as past papers and revision material), enrichment activities, costs of guest speakers, after school programmes, evening revision & finance sessions (including materials), IT access to websites & materials etc at home.

The 'trips' referred to above for Sixth Form are those which include the whole year group, such as university open days and apprenticeship shows. They do not include residential trips such as the geography field trip or day trips for a specific course such as the Art A level trip.

The subscription is called a 'registration fee' and is £50. This covers the two years. The fee is a contribution towards the costs of the items listed in 10a. The majority of the costs are covered by the school. Where a student is asked to leave after their 6th form probation period the £50 will be returned. If a student leaves at the end of Year 12, £25 will be returned.

Families qualifying for remission or help with charges

In order to remove financial barriers from disadvantaged pupils, the governing board has agreed that some activities, materials, trips and visits where charges can legally be made will be offered at no charge or a reduced charge to parents/carers in particular circumstances. This remissions policy sets out the circumstances in which charges will be waived.

Criteria for qualification for remission are given below:

Parents/carers in receipt of:

- Income support
- Free school meals
- Income based jobseekers allowance
- Support under part VI of the Immigration and Asylum Act 1999
- Child Tax Credit, providing that working tax credit is not also received and the family's income (as assessed by HM Revenue and Customs) does not exceed the sum given in the Revenue and Customs rules
- Guaranteed state pension

Senior staff in charge of pupil premium and sixth form bursary money will make the final decision as to whether a child receives support for an activity. This will be based on evidence as outlined in the section above; their decision is final. There is a finite pot of money and while every effort will be taken to ensure this is allocated appropriately if activities are organised near the end of the funding cycle we may not be able to accommodate all requests. Decisions will be taken on a need basis, but we will also take account of any support given already.

Additional categories of parents/carers may claim help with some costs in some circumstances, which will be decided by the governing board taking into account as to whether additional help is justified.

15. Gifts and hospitality

As a general guideline, business gifts and hospitality should not be accepted by any member of staff, in order to demonstrate propriety and regularity in the use of public funds, except as provided for below.

The intention of the policy is to ensure that the School 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 school. The school should be able to show that all decisions are reached on the basis of value for money and for no other reason. Any consideration of whether or not the principles of this Policy have been breached will be determined by reference to this provision. The policy also aims to comply with the Academies Financial Handbook, which states about the giving and acceptance of gifts.

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

Employees shall not use their authority or office for personal gain and shall seek to uphold and enhance the standing of the school 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 school.

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 school 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 Business Interests.

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

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

In relation to conventional hospitality (lunches, outings, tickets for events etc.) provided that 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 seen as an inducement to affect a business decision.

School Fund will be used to send gifts and flowers to staff who are suffering illness.

Any hospitality other than of a nominal value (up to £100) or facilities provided during the normal course of business should be reported for an entry in the Register of Business Interests.

The school may purchase gifts for members of staff, all gifts from the school to staff should not have an individual value exceeding £50.

16. Investment

Aims

This section aims to ensure that the schools funds are only used in accordance with the law, its articles of association, its funding agreement and the Academy Trust Handbook.

The school aims to manage its cash balances to provide for the day-to-day working capital requirements of its operations, whilst protecting the real long-term value of any surplus cash balances. In addition, the school aims to invest surplus cash funds to optimise returns, but

ensuring the investments are such that there is minimal risk to the loss of these cash funds.

Purposes

To ensure adequate cash balances are maintained in the current account to cover day-to-day working capital requirements.

To ensure there is minimal risk of loss in the capital value of any cash funds invested.

To try and protect the capital value of any invested funds against inflation.

To optimise returns on invested funds.

Roles and responsibilities

Governors

The governors will ensure that the investment risk is properly managed. When considering whether to make an investment, governors will:

- Act within their powers to invest as set out in our articles of association.
- Exercise caution in all investments, reducing risk and ensuring that the school acts with the utmost integrity.
- Take investment advice from a professional advisor, as appropriate.
- Ensure that exposure to investment products is tightly controlled so that security of funds takes precedence over revenue maximisation.
- Ensure that all investment decisions are in the best interests of the trust and command broad public support.

Governors will seek prior approval from the Education and Skills Funding Agency for investment transactions that are novel, contentious or repercussive.

Novel transactions are those of which the school has no experience, or are outside the range of normal business activity for the trust.

Contentious transactions are those which might give rise to criticism of the trust by Parliament, the public, and the media.

Repercussive transactions are those likely to cause pressure on other trusts to take a similar approach and hence have wider implications.

Finance and Premises Committee

The governors delegate responsibility for the school's investments to the finance and premises committee.

The committee is responsible for:

Controlling and tracking financial exposure

Reviewing the school's investments

Reporting to governors on investments

The Chief Financial Officer

The CFO is responsible for producing cash flow forecasts and for making decisions on investments. The CFO also provides information to the finance committee as appropriate.

Investment principles

The school only invests funds in low risk and easily accessible accounts. Funds will be placed in bank accounts with a withdrawal notice of no more than 1 year.

Risk is managed through diversification of investments, ensuring that the security of funds take precedence over revenue maximisation.

Funds will only be placed with banking institutions that are regulated by the Financial Conduct Authority and with good credit ratings.

17. Lettings

Introduction

The Governing Board regards the school's buildings and grounds as community assets and will make every reasonable effort to optimise their use. However, its overriding aim is to support the school's provision of the best possible education for its students, and any lettings of the premises to outside organisations will be considered with this in mind.

The school's delegated budget will not be used to subsidise any lettings by community or commercial organisations. A charge will be levied to meet the costs incurred by the school in respect of any lettings of the premises. As a minimum, the *actual* cost to the school of any use of the premises by an outside organisation must be re-imbursed to the school's budget.

Definition of a Letting

A letting may be defined as *"any approved use of the school premises (buildings and grounds) by either a community group (such as a local music group or football team), a commercial organisation (such as the local branch of 'Weight Watchers')" or an individual.* A letting must not interfere with the primary activity of the school, which is to provide a high standard of education for all its students.

Use of the premises for activities such as staff meetings, parents' meetings, Governing Board meetings and extra-curricular activities of students supervised by school staff, fall within the corporate life of the school. Costs arising from these uses are therefore a legitimate charge against the school's delegated budget.

Equal Opportunities

The premises shall be available to all members of the community regardless of race, colour or nationality, sex, age, religion, marital status or disablement.

Charges for a Letting

The Finance and Premises Committee (F&PC) of the Governing Board is responsible for setting charges for the letting of the school premises. A charge will be levied which covers the following costs:

- Services (heating, lighting and water);
- Staffing (additional security, caretaking and cleaning) - including on-costs;
- Public liability and accidental damage insurance
- Administration;
- Wear and tear;
- Use of school equipment;
- Profit element.

The specific charge levied will be reviewed annually, during the spring term, by the Finance and Premises Committee, for implementation with effect from 1st September of that year. Current charges will be provided in advance of any letting being agreed.

In general, the lettings of rooms for non-sporting activities are exempt of VAT, whereas sports lettings are subject to VAT (although there are exemptions under certain circumstances). For specific lettings clarification will be sought from the Finance Manager.

Management and Administration of Lettings

The Headteacher has overall responsibility for the management of lettings, acting in all matters on behalf of the Governing Board, in accordance with the school's policy. Where appropriate, the Headteacher may delegate all or part of the responsibility to other members of staff, whilst still retaining overall responsibility for the lettings process.

The school premises will not be let to individuals or organisations if there is reason to believe that the name of the school will be brought into disrepute. Lettings will not be made to any organisation or group with an unlawful or extremist background. The Headteacher, on behalf of the Governing Board, reserves the right to refuse, without being required to give reasons, any application for the hire of school premises, unless directed by national legislation.

The hire agreement is personal to the hirer only, and nothing in it is intended to have the effect of giving exclusive possession of any part of the school to them or of creating any tenancy between the school and the hirer.

Persons involved in activities in which children participate must hold an up-to-date Disclosure and Barring Service (DBS) check. If a particular letting involves contact with the school's students, all personnel involved must be checked against Section 142 of the Education Act 2002 and undergo a DBS check, in accordance with DfE guidance and Ousedale's DBS Policy. These checks must be made by prior arrangement with the Headteacher, with at least half a term's notice in advance to ensure that the checks can be carried out in time.

Any adults working with the school's students (for example, at an after school sports club) must be appropriately qualified.

The Finance/Lettings Assistant will attempt, in the first instance, to resolve conflicting requests for the use of the premises, with priority at all times being given to school functions. Should this not be possible, the matter will be referred to the Finance Manager/Headteacher who will make the final decision.

The Administrative Process

Organisations seeking to hire the school premises should approach the Finance/Lettings Assistant who will identify their requirements and clarify the facilities available. A 'Hire of Premises Application' form (Appendix 3) should be completed at this stage and a copy of the 'Lettings – Conditions of Hire' (Appendix 4) must be sent to the hirer. The Headteacher has the right to refuse an application, and no letting should be regarded as booked until approval has been given in writing and any deposit paid. No public announcement of any activity or function taking place should be made by the organisation concerned until the booking has been formally confirmed.

Once a letting has been approved, a confirmation of booking is sent to the hirer. The person applying to hire the premises will be invoiced for the cost of the letting, in accordance with the school's current scale of charges. (The school may wish to seek payment in advance in order to reduce any possible bad debts).

The Hire Agreement must be in the name of an individual with their permanent private address or in the name of a company with the address of its registered office. This is to clarify accountability for the conduct of the letting.

All lettings fees which are received by the school will be paid into the school's official bank account. Income and expenditure associated with lettings will be regularly monitored to ensure that at least a "break even" situation is being achieved.

Damage, Loss or Injury

The school will not be responsible for any injury to persons or damage to property arising out of the letting of the premises. It is the Hirer's responsibility to ensure that all those attending are made aware of the fact that they do so in all respects at their own risk.

There is no legal requirement for the school to provide first aid facilities for the Hirer. It is the Hirer's responsibility to make their own arrangements, such as the provision of first aid training for supervising personnel, and the provision of a first aid kit, particularly in the case of sports lettings. Use of the schools resources is not available.

Insurance

The Governing Board will ensure the arrangement of appropriate public liability insurance to cover all its legal liabilities for accidents resulting in injuries to persons (including all participants in the activity for which the premises are being hired). The cost of any damage to the facilities, however caused, will be paid by the hirer in full. A regular or group letting will require evidence of current appropriate insurance being held by the hirer to be shown before it can be agreed.

Terms and Conditions

The terms and conditions under which users agree to hire the school's premises are described in the Conditions of Hire. The Hire Agreement will need to be signed by the hirer, on behalf of any group or organisation wishing to use the premises, and by the Headteacher, on behalf of the Governing Board.

Security

The Governors will hire and pay for a person to be responsible for the security of the premises before, during and after the hire, and for the cleaning of the premises after its use. This cost will be included in the charge for the letting. If no suitable person can be employed, then the letting will not be allowed or will be cancelled. Only named key holders may operate the security system. Keys should not be passed to any other person without direct permission of the Headteacher.

18. Principal accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation of financial statements

The school maintains adequate accounting records and prepares annual reports and accounts in line with the Charity Commission Statement of Recommended Practice (SORP) and ESFA Accounts Direction.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the school to continue as a going concern. The Directors and Members make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the school has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the school's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted income funds represent those resources which may be used towards meeting any of the charitable objects of the school at the discretion of the Trustees.

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the funders where the asset acquired or created is held for a specific purpose.

Restricted general funds comprise all other restricted funds received with restrictions imposed by the funder/donor and include grants from the Department for Education Group.

Income

All incoming resources are recognised when the school has entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Grants receivable

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance related conditions are met. Where entitlement occurs before income is received, the income is accrued.

General Annual Grant is recognised in full in the statement of financial activities in the year for which it is receivable and any abatement in respect of the year is deducted from income and recognised as a liability.

Capital grants are recognised in full when there is an unconditional entitlement to the grant. Unspent amounts of capital grant are reflected in the balance in the restricted fixed asset fund. Capital grants are recognised when there is entitlement and are not deferred over the life of the asset on which they are expended.

Donations

Donations are recognised on a receivable basis (where there are no performance related conditions) where the receipt is probable and the amount can be reliably measured.

Other Income

Other income including the hire of facilities is recognised in the period it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in the undertaking of each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds

This includes all expenditure incurred by the school to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Charitable Activities

These are costs incurred on the school's educational operations, including support costs and costs relating to the governance of the school apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the school; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Taxation

The school is considered to pass the tests carried set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Accordingly, the school is potentially exempt from taxation in respect of income or capital gains received with categories covered by part 11, chapter 3 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the statement of financial activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted funds.

Depreciation is provided on all tangible fixed assets other than freehold land and assets under construction, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows;

Depreciation is provided on the following bases;

- Freehold property - 2% - 6.66% straight line
- Plant and equipment - 20% straight line
- Fixtures and fittings - 25% straight line
- Computer equipment and software - 33.3% straight line

Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are brought into use and reclassified to freehold or leasehold land and buildings.

A review of impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments.

Impairment losses are recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the school anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions

Provision are recognised when the school has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments

The school only holds basic financial instruments as defined in the Financial Reporting Standard (FRS) 102. The financial assets and financial liabilities of the school and their measurement bases are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

Operating lease

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Pensions

Retirement benefits to employees of the school are provided by the Teachers' Pension Scheme ('TPS') and the Local Government Pension Scheme ('LGPS'). These are defined benefit schemes.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pension over an employee's working lives with the school in such a way that the pension

cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

The LGPS is funded multi-employer scheme and the assets are held separately from those of the school in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

Agency arrangements

The school acts as an agent for administering the 16-19 Bursary Funds from the ESFA. Payments received from ESFA and subsequent disbursements to students are excluded from the statement of financial activities as the school does not have control over the charitable application of the funds. The school trust can use up to 5% of the allocation towards its own administration costs and this is recognised in the statement of financial activities.

**APPENDIX 1
SUMMARY OF DELEGATED APPROVALS**

	Budget Holder	Chief Finance Officer	Headteacher	Finance Premises & committee	Full governing board	ESFA
Purchasing						
£0 - £2,000	✓					
£2,001 - £10,000	✓	✓				
£10,001 - £100,000	✓	✓	✓			
£100,000 or more		✓	✓	✓		
Waiving 3 quotes up to £10,000			✓			
Waiving 3 quotes up to £100,000			✓	✓		
Virements to budget						
Up to £50,000			✓			
£50,001 or more			✓	✓		

	Budget Holder	Chief Finance Officer	Headteacher	Finance Premises & committee	Full governing board	ESFA
Reserves expenditure						
£0 - £25,000			✓			
£25,001 or more			✓	✓		
Redundancy and severance						
£0 - £20,000 (gross payment)			✓			
£20,001 - £50,000 (gross payment)			✓	✓		
£50,001 or more (gross payment)			✓	✓	✓	✓

**APPENDIX 2
DISPOSAL OF EQUIPMENT**

The Finance and Premises Committee confirm their agreement to the disposal of:-

.....

The reason for disposal is that the item is broken / surplus to requirements / irreparable (delete as appropriate).

There is / is not a residual value of the item.

Action to be taken (i.e. disposal / sale) by
.....(name)

I confirm:

- that all obsolete stocks of this item have been destroyed to ensure they are not illegitimately procured and then resold.
- that all data and hardware has been completely cleared of sensitive data.
- that the Waste Electrical & Electronic Equipment (WEEE) directive has been complied with.

Signed: (name) Date:

Designation

Finance Office use only: –

Value obtained for item	£ (cash/cheque)	Carrying amount	£
Cost centre code		Grant received for original purchase	Y/N
Ledger code		Reinvested Grant	Y/N
Fund		Repayment to Secretary of State	Y/N
Original cost		Value Repaid	£
Accumulated Depreciation		Removed from Fixed Asset Register	Y/N

<p>Details of public liability insurance to cover this letting (please attach photocopy of certificate)</p> <p>Name of insurer:- Policy number:- Amount of insurance cover provided:- Date of expiry of policy:-</p>
<p>Does the booking involve the supervision of under 18s, if yes please provide details of current DBS checks (please attach copies)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Name of person;- DBS number;- DBS date of issue;-</p> <p>(office only);- DBS seen by <input type="checkbox"/></p>
<p>Is the Hirer intending to sell any foods, goods or refreshments at the Premises?</p> <p>(If yes, please refer to clause 15 of the Conditions of Hire)</p>
<p>Is the Hirer intending to sell alcohol or allow alcohol to be brought onto or consumed at the Premises?</p> <p>(If yes, please refer to clause 21 of the Conditions of Hire)</p>
<p>Does the Hirer have any specific requirements? (e.g. the provision or setting out of chairs / tables etc)</p>

Prospective Hirers are required to note the following:-

1. The Ousedale School Lettings Conditions of Hire ("the Conditions of Hire") will apply to any hire entered into between the School and the Hirer.
2. If the application for hire is accepted by the School, the Hirer will receive written confirmation of the agreed letting Agreement. Until such time as this written confirmation is received by the hirer, there is no firm booking with the School for the hire. This means that the School is free to accept alternative bookings for the Premises without any obligation to the Hirer, and accepts no responsibility whatsoever for any costs incurred by the Hirer in anticipation of the letting proceeding. Following receipt of the written confirmation, cancellation of the letting shall be governed by the Conditions of Hire.

3. Facilities at the School are normally available for use by Hirers during term time between the hours of 5.00 p.m. and 10.00 p.m. on weekdays and 9.00 a.m. and 4.00 p.m. on Saturdays (Newport Pagnell campus) and between 5.00 p.m and 9.00 p.m weekdays (Olney campus). In exceptional cases, these hours may be extended on application to the School.
4. Hirers must ensure that a mobile phone is available to call the emergency services if needed. It is the Hirer's responsibility to draw to the attention of all users the fire evacuation procedure.

I confirm that I have read the Ousedale Lettings Conditions of Hire ("the conditions of Hire") that have been supplied to me. I agree that if accepted, this letting is governed by these conditions of Hire and I agree to observe and perform the requirements of the Hirer as set out in the Conditions of Hire.

Signature of Hirer/authorised representative of the Hirer:

Name in full: Date:

Finance Manager Approval: Date:

APPENDIX 4

LETTINGS CONDITIONS OF HIRE

1. Definitions and Interpretation

In these Conditions of Hire:

- a) "Hirer" shall mean the person making the application for the hire of the whole or part of the Premises
- b) "Hire Agreement" means the hire of premises application form for the Premises which the Hirer will be required to sign, a copy of which is attached to these Conditions of Hire
- c) "Period of hire" means the dates and times during which a letting is booked, as identified in the Hire Agreement
- d) "Premises" shall mean the area of hire identified in the Hire Agreement and any additional areas that the Hirer is permitted to use by virtue of clause 3 of these Conditions of Hire
- e) "Governing Board" shall mean the Governing Board of Ousedale School and includes any person duly authorised by the Governing Board
- f) "School" means Ousedale School acting by its Governing Board or any person duly authorised by the Governing Board
- g) "School Representative" means the Headteacher of the School, or any person duly authorised by the Headteacher to act on behalf of the School with regard to these Conditions of Hire e.g. the Finance/Letting Assistant
- h) Any undertaking by the Hirer not to do an act or thing shall be deemed to include an obligation not to permit or suffer such an act or thing to be done by another person
- i) References to persons include bodies corporate

2. Applications for Hire of Premises

- a) No person under the age of 18 years will be accepted as a Hirer.
- b) Applications for the hire of the Premises must be made to the School Representative in accordance with any requirements of the School Representative
- c) Applications for hire of the Premises shall be treated equally, regardless of race, colour, nationality, sex, age, religion, marital status or disablement.
- d) The Governing Board shall have the right to refuse any application for use of the premises, subject to any statutory requirements.
- e) These Conditions of Hire together with the Hire Agreement constitute all the terms for the hire of the Premises.

3. Facilities

- a) Use of the Premises only includes use of such adjacent hallways, foyers and toilet facilities as are expressly specified by the School Representative.
- b) The School will make available such chairs and tables as are referred to in the Hire Agreement. It is the responsibility of the Hirer to ensure these are arranged to suit their needs.
- c) Should the School be unable to offer the "premises" that were booked, a suitable alternative will be offered where available.

4. Hire Charges

- a) Hire Charges for the Premises shall be as advised by the School.
- b) Where required, a deposit must be paid and returned to the School in advance of the letting.
- c) The School may, at its discretion, request an additional sum to be deposited with the School as security for the Hirer complying with their obligations under these Conditions of Hire. Such sum will be refunded to the Hirer on expiration of the period of hire if all obligations have been complied with.
- d) Payment for the letting must be paid to the School as required, but in any event will be due no later than 30 days from the date of invoice issued by the School to the Hirer.

5. Cancellation by the Hirer

- a) If the Hirer wishes to cancel the letting in whole or in part the Hirer must give written notice to that effect to the School Representative.
- b) Charges in accordance with the following scale may be made for any cancellation:

Cancellation given later than four weeks prior to the Period of Hire (or the affected part of the Period of Hire if this is for more than one occasion) = hire charge to be paid in full.

Cancellation given between two months and four weeks prior to the Period of Hire (or the affected part of the Period of Hire if this is for more than one occasion) = deposit fee is retained.

Cancellation given 2 months or more prior to the Period of Hire = full refund

6. Cancellation by the School

- a) The School may cancel this letting up to 14 days prior to the Period of Hire (or the affected part of the Period of Hire if this is for more than one occasion) if the Premises are required for use for School activities. In the event of such cancellation, the School will give to the Hirer the maximum practicable notice and refund any deposit paid, but shall not be otherwise liable to the Hirer.
- b) The School may cancel this letting at any time before or during the letting if:
 - the Hirer fails to comply with any of these Conditions of Hire
 - details of any particulars referred to in the Hire Agreement have not been supplied as required, or if supplied, are not approved by the School.

In the event of such cancellation no refund of any deposit will be made to the Hirer nor will the School be liable to the Hirer in any respect.

7. Late payment and returned cheques

If payment within our standard terms is not received, we reserve the right to charge a £25.00 late payment fee. For every additional full day the invoice remains overdue, the School reserves the right to charge 2% of the outstanding net amount daily.

In addition, the School reserves the right to request full payment in advance if previous invoices have not been paid within the contractual 30 day period.

If payment by cheque is made, which is then subsequently returned unpaid by the bank, the school will charge an additional fee of £25.00 to cover the bank and administration costs incurred.

8. Use of the Premises

During the Period of Hire, the Hirer shall ensure that:

- a) No part of the Premises is used for any purpose other than that described in the Hire Agreement.
- b) The Premises, or fittings, fixtures or furniture at the Premises are not subjected to undue wear and tear
- c) No part of the Premises is used for any unlawful purpose or in any unlawful way or in any way likely to invalidate any insurance relating to the Premises or the School
- d) No animal is brought into the Premises or allowed to enter the Premises without the consent of the School (except guide dogs for the blind or hearing dogs for the deaf).
- e) The Premises or any part of the Premises are not sub-hired.
- f) All users of the Premises under or by virtue of the letting shall restrict themselves to the Premises and shall not enter other parts of the School.

9. Maximum Capacities

It is the Hirer's responsibility to ensure that maximum capacities as stated by the School for the Premises are not exceeded.

Maximum capacities as stated shall include all persons attending or present at the Premises including (but not limited to) any supervisors, those participating in activities, parents and members of the public.

10. Supervision

- a) During the Period of Hire the Hirer is to be responsible for the efficient supervision of the Premises including:-
 - the effective control of children
 - the behavior of all persons using the Premises
 - the orderly and safe admission and departure of persons to and from the Premises
 - the safety of the Premises and the contents of the Premises

- b) The Hirer shall use sufficient stewards or assistants to maintain good order during the letting and expel any person acting in a disorderly manner, or disobeying School or Hirer instructions. In default, the School acting by any authorised officer may expel such persons.
- c) The Hirer shall ensure that no undesirable person is permitted to enter, remain or otherwise make use of the Premises and that no person shall trespass on parts of any School property not included in the letting.

11. Safety Requirements

During the Period of Hire, the Hirer shall ensure that:

- a) They are fully familiar with the safety precautions of the School and safety precautions to be observed in the Premises. A copy of the School's emergency procedures for the Premises will be sent to the Hirer with the Hire Agreement. The Hirer is expected to be familiar with this document and shall take all reasonable steps to ensure that all persons using the Premises by virtue of the Hire Agreement are also familiar with key aspects of this document e.g. meeting point following an evacuation. In the event that the emergency procedures are not sent to the Hirer with the Hire Agreement, it is the responsibility of the Hirer to ensure that they contact the School Representative immediately in order to make arrangements to receive the document.
- b) All necessary precautions for the safety of those persons attending the Premises during the Period of Hire are taken by the Hirer, which shall include ensuring that all persons in charge are familiar with fire-fighting equipment available.
- c) Fire-fighting apparatus at the Premises is kept in its proper place and only used for its intended purposes.
- d) The Fire Brigade is called by the Hirer to any outbreak of fire, however slight, and details of the occurrence shall be given to the School. The Hirer must ensure that a mobile 'phone is available for this purpose and any other emergency.
- e) No obstructions are placed in gangways or exits, nor in front of emergency exits, and such exits must be available for free access and egress at all times.
- f) The emergency lighting supply is turned on throughout the Period of Hire and illuminates all exit signs and routes.
- g) No performances or uses take place which could involve danger to the public
- h) For safety and fire prevention reasons, no garlands or decorations are used other than those agreed in advance with the School Representative, which must not be of a combustible nature.
- i) No highly flammable substances are brought onto or used in any part of the Premises
- j) No smoke machines are used, whether as part of a disco or band or otherwise
- k) No unauthorised heating appliances are used on the Premises

12. Lighting and Electrical Safety

During the Period of Hire, the Hirer shall ensure that:

- a) No lighting, heating, power or other electrical fittings or appliances in the Premises are altered, moved, or in any way interfered with.
- b) No additional lights or extensions from the existing electric light fittings are used without the previous consent of the School Representative.
- c) Electrical appliances brought onto the premises have been tested for electrical safety (Portable Appliance Test Certificates may be required for inspection by the School).

13. First Aid

The Hirer shall ensure that a person with appropriate first aid skills is present at the Premises during the Period of Hire. The Hirer must ensure that a suitable first aid kit is provided for use by such person during the Period of Hire.

14. Alterations, Advertising and Care of Premises

- a) No bolts, nails, tacks, screws, bits, pins, or other like objects shall be driven into any part of the Premises by the Hirer nor shall any placards or other articles be fixed to any part of the Premises.
- b) No advertisements of any type are to be displayed inside or outside of the Premises by the Hirer without the prior approval of the School Representative
- c) No alterations shall be made to the Premises by the Hirer, either in construction, arrangement of public accommodation, lighting, heating, seating, fixtures, fittings, exits or otherwise without the prior written approval of the School Representative.
- d) Gymnasium and hall floors are used by children for physical education and no substance is to be applied to floors by the Hirer to prepare them for dancing or any other activity. No footwear liable to damage floors may be worn in school buildings.

15. Food, Refreshments and the Sale of Goods

- a) The Hirer may not sell or allow to be sold on the Premises any food, refreshments or goods without first obtaining the written consent of the Governing Board.
- b) The Hirer shall, if selling food, refreshments or goods on the Premises, comply with all relevant legislation.

16. Prevention of Nuisance

- a) The Hirer shall ensure that any music played or provided at the Premises, or noise levels from functions or activities taking place on the Premises, do not cause a nuisance either within the School or to surrounding premises or any nearby residential accommodation.
- b) The Hirer must ensure that cars belonging to his patrons are not parked so as to cause an obstruction at the entrance to, or exits from, the School and do not obstruct or delay access to the School by emergency vehicles.

- c) The Hirer shall take all reasonable measures to ensure that cars belonging to his patrons do not obstruct the public highway outside of the School or access to adjacent private property and that undue noise is not caused on arrival or departure.
- d) The Hirer shall comply with any requirements of the School with regard to parking of vehicles.

17. Statutory Requirements

- a) The Hirer must not do or permit any act matter or thing that would or might constitute a breach of any statutory requirement affecting the Premises.
- b) The Hirer shall comply with all conditions and regulations made in respect of the Premises by the Fire Authority, Local Authority in its capacity as the Licensing Authority, or otherwise. Without prejudice to the generality of the above, this includes any conditions or regulations in connection with any event which includes public dancing or music or other similar public entertainment.

18. Equal Opportunities

The Hirer must not discriminate, or permit others acting on his behalf to discriminate, in any of its activities held in the Premises, on the grounds of race, colour, nationality, sex, age, religion, marital status or disablement.

19. Copyright and other Licences and Permissions

- a) In the use of the Premises the Hirer is not to infringe any copyright or allow any copyright to be infringed. It is the responsibility of the Hirer to obtain any consent in respect of copyright and to pay all such fees relating to the same. Save in certain circumstances, it is illegal to photocopy music or plays without the express permission in writing of the copyright holder.
- b) The Hirer must give the School Representative at least 4 weeks notice of a stage play production and the Hirer must obtain all licences required for the stage play production.
- c) Any Hirer who uses recorded music in its activities is responsible for checking whether a licence is required from Phonographic Performances Limited (PPL) and if so, to obtain one. Any Hirer performing live music is responsible for checking whether a Performing Rights Society (PRS) licence is required and if so, to obtain one.
- d) The Hirer must obtain a Temporary Events Notice (TEN) from Milton Keynes Council for any public music, singing and dancing.
- e) The School reserves the right to request copies of any consents or licences obtained in order to comply with the above provisions.

20. Gambling

Nothing shall be done in the Premises or at the School by the Hirer in contravention of the law relating to betting, gaming and lotteries, and the Hirer shall ensure that the requirements of the relevant legislation are strictly observed.

21. Intoxicating Liquor

- a) During the Period of Hire, the Hirer shall ensure that no intoxicating liquors are permitted to be bought, sold or consumed on any part of the Premises or the School without the express permission in writing of the Governing Board.
- b) No application shall be made by or on behalf of the Hirer seeking a TEN which includes the permission to sell or supply alcoholic liquor without the prior express permission in writing of the Governing Board.

22. Exhibition of Hypnotism

The Hirer shall ensure that no person shall give at the Premises any exhibition, demonstration, or performance of hypnotism, mesmerism or any similar act.

23. Smoking

The Hirer is advised that smoking is not permitted anywhere in the Premises, or anywhere on the School premises or immediately outside the School premises and shall ensure that his patrons comply with this requirement.

24. Hours of Use

The letting does not entitle the Hirer to use or enter the Premises at any other time than the Period of Hire unless prior arrangements have been made and agreed with the School Representative.

25. Storage

No goods or equipment shall be left at or stored on the Premises or the School without the prior agreement in writing of the School Representative.

26. Rights of Entry

Throughout the Period of Hire the right of entry to the Premises is reserved to any duly authorised officers or employees of the School, their agents or contractors and any emergency service.

27. Expiration of period of hire

- a) At the expiration of the Period of Hire the Hirer shall ensure that all members of the public and other guests leave the Premises.
- b) The Hirer must ensure the Premises are left in a clean and orderly state free of litter. All decorations of the Hirer must be removed. If the Hirer fails to do so, the School will be entitled to charge the Hirer for the costs of any necessary work required.

28. Damage to School Property

The Hirer is to take good care of any not cause any damage to be done to the Premises or to any fittings equipment or other property in the Premises and the Hirer

is to make good and pay for any such damage caused by any act or neglect of the Hirer or anyone permitted by the Hirer to enter the Premises.

29. Injury to Persons and Damage to Property

- a) The Governing Board will not be liable for the death of or injury to a person attending the Premises for the letting or for any losses claims demands actions proceedings damages costs or expenses or other liability incurred by the Hirer in the exercise of the rights granted by this agreement except where such death or injury is due to the negligence of the Governing Board.
- b) The Governing Board will not under any circumstances accept responsibility or liability in respect of any damage to or loss of any goods articles or property of any kind brought into or left at the Premises either by the Hirer for his own purposes or by any other person or left or deposited with any officer or employee of the School.
- c) The Governing Board shall not be liable for any loss due to any flood, fire, act of God or other cause beyond the reasonable control of the Governing Board which may cause the Premises to be temporarily closed or the letting to be interrupted or cancelled.

30. Insurance and Indemnity

- a) The Hirer shall affect Public Liability Insurance cover to a minimum limit of indemnity of 2,000,000.00 against third party risks including death or injury to any person or loss or damage to any property arising out of the use of the Premises by the Hirer.
- b) The Hirer will be required to produce the current insurance certificate to the School before the letting can be approved.
- c) The Hirer will indemnify the Governing Board against any damage theft losses claims demands actions proceedings damages costs or expenses arising as a result of the hire of the Premises by the Hirer including the cost of reinstating, repairing or replacing any part of the Premises or School which is damaged, destroyed, stolen or removed as a result of the hire of the Premises by the Hirer. The evidence of the Governing Board as to the costs or expenses incurred shall be accepted by the Hirer as final, on production of reasonable evidence to support the same.
- d) Smaller groups may use the facilities without the specified Public Liability Insurance with the understanding that they are responsible for their individual groups. They will be required to sign a disclaimer.

31 Safeguarding

- a) The Hirer will ensure that all persons instructing or participating in events where young people under the age of 18 are present have DBS clearance. The school will postpone or cancel a booking at no cost to the school if these details are not provided.

APPENDIX 5

FIRE/EMERGENCY EVACUATION PROCEDURES FOR HIRERS OF FACILITIES AT OUSEDALE SCHOOL

DURING YOUR INITIAL VISIT TO THE SCHOOL PLEASE FAMILIARISE YOURSELF WITH THE OVERALL LAYOUT

- Note the location of the room you will be using
- Know the Fire Emergency Assembly Point is the Front Car Park
- Find the quickest route from your room to the front car park
- Check where the nearest Fire Break Glass Point is in the room
- Note the location of Fire Break Glass Points in nearby corridors
- Ensure you know what the alarm sounds like – Bell or Siren etc
- Discover location of the nearest fire extinguishers, just in case!
- Check out which doors you will use and how they open/close
- Note the location of washrooms and toilets
- Establish the shortest route between the toilets and front car park
- Agree to give Emergency Induction Training to all your group
- Establish that the alarm can be heard in your classroom (ask)
- Find the nearest Fire Emergency Notice in case you find a fire!
- Copy this Notice to use when phoning the Fire & Rescue Service

WHEN YOU FIRST MEET YOUR GROUP IN THE CLASSROOM

- Ascertain if any of your group are sight or hearing impaired
- Ascertain if anyone in your group has physical mobility issues
- Complete a register of all those attending the group activity
- Ensure all the group know where the room is within the school
- Explain if a fire starts all must proceed directly to the front car park
- Ensure that all late arrivals, even if on another day, are inducted
- Find volunteer 'buddies' to accompany the disabled/impaired
- Advise the group to walk safely, never run, to the Front Car Park

IF YOU DISCOVER A FIRE

- Sound the alarm by hitting a Fire Break Glass and shouting FIRE!!

WHEN THE ALARM SOUNDS

- Leave the building by the nearest available fire exit, closing doors behind you. Walk steadily and safely, never run and possibly fall!
- Do not delay leaving the building, to collect items in your work area, or return to retrieve them, but proceed directly to the Assembly Area in the Front Car Park
- Once you are out of the building, ring the Fire & Rescue Services and be prepared to answer their questions regarding your location, etc. (Use a copy of the Fire Notice, for help with details of the site)
- Assemble in the car park at the front of school, taking care, if walking past other buildings, and await further instructions.

FINALLY - AND MOST IMPORTANTLY

Once you are assembled in the car park, account for all persons in your group/club. If absences are discovered, notify the Fire & Rescue Safety Officer or School Site staff immediately. **DO NOT RETURN TO ANY BUILDING** until given the 'All Clear' either by the Fire & Rescue Service or a senior member of the School Site staff.

APPENDIX 6

HOURLY LETTINGS RATES

	Newport Pagnell	Olney
Main Hall	£24.50	£24.50
Drama Studio	£19.00	£17.50
Sports Hall	£30.75	£33.50
Synthetic pitch Half/Full	£38.75/£77.50	n/a
Gym	£21.00	n/a
Specialist Classroom	£16.50	£16.50
Squash court	£8.00	n/a

Other specialist rooms on application

Facilities at the School are normally available for use by Hirers during term time between the hours of 5.00pm and 9.00pm (Monday to Thursday at Newport Pagnell and Monday to Friday at Olney campus). In exceptional cases, these hours may be extended on application to the school.