

The Holy Cross School



Academy Trust Handbook

Details

Status	Effective Date	Next Review	Prepared by	Reviewed by	Approved by
Statutory	December 2021	December 2022	AH & KK	Audit, Finance and Personnel Committee	Governors

Policy to be reviewed every year



The Holy Cross School

Academy Trust Handbook

Contents

Details	1
1 Purpose and scope	4
2 Governance	4
2.1 The Academy Trust	4
2.2 The Governing Body	4
2.3 Roles and Responsibilities of the Governing Body	5
2.4 Essential responsibilities for all Governors	6
2.4.1 Code of Conduct	6
2.4.2 New Governors	7
2.4.3 Declaration of Business, pecuniary or other conflicting Interests	7
2.4.4 Link Governors	7
2.5 School Policies	8
3 Finance	10
3.1 Proper and regular use of public funds	11
3.2 Financial Responsibilities	12
3.3 Strategic Development Plan, Financial planning and monitoring	15
3.3.1 Strategic Development Plan	15
3.3.2 Budget compilation	16
3.3.3 Reporting	16
3.3.4 Accounting officer (Head Teacher) statement	17
3.4 Financial administration	17
3.4.1 Accounting systems	17
3.4.2 Accounting records	17
3.4.3 Internal audit, the responsible officer and peer review	17
3.4.4 Reporting Accountants	18
3.4.5 Audit access rights and provision of information	19
3.4.6 Investigation of fraud and irregularity	19
3.4.7 Register of business interests	20
3.4.8 SRMA	20
3.5 Income	20
3.5.1 Grant income	20
3.5.2 Non grant income	20
3.5.3 Letting of school facilities	20
3.5.4 Borrowing	21
3.5.5 Delegated authorities	21
3.5.6 Fund raising events	22
3.5.7 Cashless Site	22
3.5.8 School Trips	22
3.5.9 Fees and Charges	23



3.6 Banking and cash holdings	24
3.6.1 Bank accounts	24
3.6.2 Bank reconciliations	24
3.6.3 Cash banking	24
3.6.4 Cashbooks	25
3.6.5 Online Banking	25
3.6.6 Private Funds	25
3.7 Payroll and Expenses	25
3.7.1 Expenses	25
3.7.2 Monthly procedures	25
3.7.3 Payroll bureau contract	26
3.8 Procurement	27
3.8.1 Lease hire contracts	28
3.8.2 Approved suppliers	28
3.8.3 Tendering	28
3.8.4 Ordering procedures are as follows:	30
3.8.5 Purchase orders	30
3.8.6 Receipt of goods	31
3.8.7 Purchase invoices	31
3.8.8 Payment of invoices	31
3.8.9 Related Parties Transactions	32
3.8.10 Month-end procedures	32
3.8.11 Value Added Tax	32
3.9 Fixed Assets	32
3.9.1 Fixed asset register	33
3.9.2 Disposal of assets	33
3.9.3 Losses	33
3.10 Financial Risk Management process	34
3.10.1 Contingency and Business Continuity Plan	34
3.10.2 Insurance	34
3.11 Community Facilities	34
4. Whistle blowing policy	35
5. Exemption Process	35
Appendix A – Holy Cross Financial Checklist	36
Appendix B – Contingency and Business Continuity	40
Appendix C – Role of Responsible Officer	41
Appendix D – Terms and Conditions for the letting of school premises	42
Appendix E – Code of Conduct for the Governing body of The Holy Cross School, New Malden	44
Appendix F – Register of Business Interests	49
Appendix G – Acronyms used within Holy Cross	51



1 Purpose and scope

The Holy Cross school is legally required to comply with the Education & Skills Funding Agency Scheme for Financing Schools (ESFA). This Academy Trust Handbook is intended to describe:

- the responsibilities of the Governing Body and Leadership team,
- the requirements of the ESFA and how they are implemented in the Holy Cross school.

The handbook might also be used as training aid for new members of both the Finance Department and Governing Body.

This Academy Trust Handbook applies to all Staff and Governors of The Holy Cross School.

2 Governance

2.1 The Academy Trust

As an Academy, The Holy Cross School is required by the Department for Education (DfE) to form a Limited Company that shall institute and maintain a Trust Body whose role is to oversee the Governance and Operational performance of the school. As a Catholic school the nature of this Trust Body is determined by the Archdiocese of Southwark in consultation with the DfE.

Accordingly "The Holy Cross School" is the Trust Body which was incorporated as a Private company at Companies House (No 7966826) with effect from the 27th February 2012.

The Trust is required to follow all the articles of the "Memorandum and Articles of Association".

The membership of the Trust Body consists of:

- Two Diocesan representatives who have the following positions in the Diocese
 - Vicar General of the Southwark Diocese
 - Financial Secretary of the Southwark Diocese
- The Chair of the Holy Cross School Governing Body.

As a Limited Company the Trust is required to have an annual meeting attended by the three Trustees, Head Teacher & Company Secretary and the agenda will include:

- The Declared "Trustees & Governors Report and Financial statement" by Company Secretary.
- Academic performance report by the Headteacher

2.2 The Governing Body

The Holy Cross Governing Body is comprised of the following members:

Type	Number	Term of Office
------	--------	----------------



Foundation Governors	At least 8 Governors, but may be up to 10 Governors	4 years
Parent	2 Governors	4 years
Local	1 Governor	4 years
Ex-Officio	1 Headteacher	For duration of contract
Staff	2 Governors	4 years (or upon contract completion)
Co-opted	Up to 2 Governors	variable term
Secretary to the Governors		as appointed

- Foundations Governors are appointed by the Archbishop of the Southwark Diocese, and have a specific duty to uphold the Catholicity of the school. Their term of office is renewable upon mutual agreement between Governor and Diocese.
- Parent Governors are elected in a ballot held whenever a vacancy arises, by parents or legal guardians of pupils that are on the school roll.
- Staff Governors are elected by members of staff in a ballot held whenever a vacancy arises. Their term of office will not continue should they leave the school.
- The Local Governor is appointed by the Governing Body.
- Co-opted Governors are appointed by the Governing Body as the need arises to ensure that the Governing Body has access to the correct balance of knowledge and skills.

2.3 Roles and Responsibilities of the Governing Body

The primary roles and responsibilities of the full Governing Body are:

- Ensuring the vision, ethos and strategic direction.
- Holding the Headteacher to account for the educational performance of the school and its pupils and the performance management of staff.
- Overseeing the financial performance of the school and making sure its money is well spent, as more fully described in section 3.2
- Annual review of Governing Body duties, powers and procedures
- Annual review of the Governing Body structure
- Support and training for governors
- Annual Review of School Policies and Procedures as listed in section 2.5

Buildings and Health & Safety Committee (Non-Statutory)

- To make recommendations to the Governing Body on all issues regarding the general condition, usage and development of the school buildings and site to meet Curriculum, Capacity and Health & Safety requirements
- In conjunction with the school's Building Consultants oversee the production of any capital projects
- To oversee the procedure for school journeys and activities ensuring that detailed risk assessments are undertaken and implemented



- Annual Review of School Policies and Procedures as listed in section 2.5

Curriculum Committee (Non-Statutory)

- To review the school's curriculum to ensure that it is complying with legal requirements in relation to the daily act of collective worship and the delivery of the agreed RE syllabus and, that as an Academy, it is aligned wherever necessary with the National Curriculum.
- Annual Review of School Policies and Procedures as listed in section 2.5.

Audit Finance and Personnel Committee (Non-Statutory)

- See section 3.2 for financial responsibilities.
- Annual Review of School Policies and Procedures as listed in section 2.5.

Faith Mission and Ethos Committee (Non Statutory)

To consider and advise the Governing Body on all matters relating to the spiritual life of the school, and to ensure the Catholic ethos permeates all aspects of the School. This Committee will play a significant role in ensuring the living out of the School Mission Statement. The Committee will ensure:

- That Catholic principles are embedded in the policies, and the day to day life of the School
- That the School, through its distinctive Catholic character, meets the needs of all learners and is inclusive in all aspects of its community
- The importance of RE in the school and its delivery
- That RE steers the School Curriculum
- The spiritual and pastoral care of students and staff in accordance with Gospel values and the School Mission Statement
- An oversight of the Strategic Development Plan
- Documentation regarding the Catholic Inspection Framework and the SEF
- The effective delivery of Sex Education
- The effective partnership between the School and the wider community, including charity work
- An oversight of the Chaplaincy provision within the School
- Annual Review of School Policies and Procedures as listed in section 2.5.

Admissions Committee (Statutory)

- Oversee the Admissions process undertaken by the school
- Annual review and publication of the school's Admissions Policy in compliance with the Catholic Education Service and DfE requirements
- Consider any Admissions Appeals prior to Independent Appeals Hearings

Pupil Discipline Committee (Statutory) – convened as required

Staff Discipline Committee (Statutory) – convened as required

Staff Discipline Appeals Committee (Statutory) – convened as required

2.4 Essential responsibilities for all Governors

2.4.1 Code of Conduct

All Governors are required to comply with the "Code of Conduct for the Governing body of The Holy Cross School" as attached in Appendix E and sign a statement on an annual basis.



2.4.2 New Governors

Prior to their commencement, all new Governors will be inducted by the Vice Chair of Governors, and will be made familiar with their responsibilities – notably as required by Appendices E, F & G of this document.

2.4.3 Declaration of Business, pecuniary or other conflicting Interests

On an annual basis all Members of the Governing Body must consider if they have any general Business or other interests that could conflict with their role as Governor. Any such conflict must be stated and signed annually, as attached in Appendix F.

Members with no known conflicts must also state and sign to this effect.

Prior to each Governing Body meeting all Governors are also required to consider the agenda and determine if there is any agenda item with which they might have a personal conflict / involvement. Any such personal interest must be declared at the start of the meeting and recorded in the minutes.

2.4.4 Link Governors

All Governors will be encouraged to form a Link with a member of the Extended Leadership team in order to:

- obtain a working knowledge of the school during the normal school day.
- understand what strategic support can be provided to assist progress in the specific annual objectives of the School Development Plan (SDP) for which the linked Staff member has a responsibility.
- gain a first-hand insight which may later assist in the ongoing review and update of school policies.



2.5 School Policies

A summary of all Statutory School policies is contained in the table below which states the approval level for each policy, the review period and when it was last reviewed.

Statutory Policies

Policy	Review cycle	Approval level	Prepared by	Review date
Admission arrangements	Annually	Governing body, local authority, academy trust	TN	Autumn 2021
Charging and remissions (within Academy Trust Handbook)	Recommended annually	Governing body, individual governor or headteacher	AH	December 2022
Data protection	Recommended annually	Governing body, individual governor or headteacher	MA	October 2022
Protection of biometric information of children in schools and colleges	Recommended annually	Governing body	MA	Biometric data no longer collected
Register of pupils' admission to school and attendance	Live document	Governing body, individual governor or headteacher	TN	November 2022
School information published on a website	Live document	Governing body, individual governor or headteacher	SS	Live
School complaints	Recommended annually	Governing body, individual governor or headteacher	DMF	September 2022
Capability of staff CES	Recommended annually	Governing body or an individual governor	CES	November 2022
Early career teachers (ECTs)	Recommended annually	Governing body	HK	January 2023
Staff discipline, conduct and grievance (procedures for addressing) Grievance - CES Separate Documents	Recommended annually	For local-authority-maintained schools: governing body. For academies: governing body, individual governor or headteacher	CES	Conduct - July 2022 Grievance - November 2022



Single central record of recruitment and vetting checks	Live document	Governing body, individual governor or headteacher	AH	Live
Statement of procedures for dealing with allegations of abuse against staff	Recommended annually	Governing body, individual governor or headteacher	TN	November 2022
Accessibility plan	Every 3 years	Governing body, individual governor or headteacher	MA	September 2023
Child protection policy and procedures	Annually	Governing body or proprietor	TN	November 2022
Children with health needs who cannot attend school	Recommended annually	Governing body	TN	Currently under review
Designated teacher for looked-after and previously looked-after children	Recommended annually	Governing body	KS	September 2022
Special educational needs and disability	Annually	Governing body or proprietor	TN	September 2022
Supporting pupils with medical conditions	Recommended annually	Governing body can delegate	TN	January 2022
Relationships education (primary) and relationships and sex education (secondary)	Recommended annually	Governing body, individual governor or headteacher	LM/KS	February 2022
Behaviour in schools	Recommended annually	Headteacher can delegate	TN	July 2022
School exclusion (Within behaviour policy)	Recommended annually	Governing body, individual governor or headteacher	TN	To be ratified at Curriculum & Standards Committee 13/1/22
Health and safety	Annually	Employer	MA	February 2022



Equality information and objectives (public sector equality duty) statement for publication	Every 4 years	Governing body, individual governor or headteacher	TN	May 2024
Register of business interests of headteachers and governors	Live document	Governing body can delegate approval subject to the local authority scheme	Clerk	Live
Careers guidance: details of your careers programme and a provider access statement	Recommended annually	Governing body	KS	June 2022
Whistleblowing procedures	Determined by the trust	Governing body, local authority, academy trust	DMF	October 2022



3 Finance

3.1 Proper and regular use of public funds

The Finance section of the handbook is intended to demonstrate that public funds have been used as intended by Government and ensure that:

- spending has been for the purpose intended;
- no trustee, governor, employee or related party has benefited personally from the use of funds;
- all trustees have completed the register of business interests kept by the AT and there are measures in place to manage any conflicts of interest;
- there are no payment(s) to any Trustee unless such payment(s) is/are permitted by the Articles and (where applicable) comply with the terms of any relevant agreement entered into with the Secretary of State. The latter includes situations where payments are made to other business entities who employ the trustee, are owned by the trustee, or in which the trustee holds a controlling interest.
- their senior officers' payroll arrangements fully meet their tax obligations and comply with the Secretary of State's directions regarding the employment and contract arrangements of individuals on the avoidance of tax (Please see HM Treasury's Review of off-payroll payment to public servants);
- there is probity in the use of public funds;
- a competitive tendering policy is in place and applied; and
- there is no disposal of public funded assets without the Secretary of State's consent (through the ESFA).

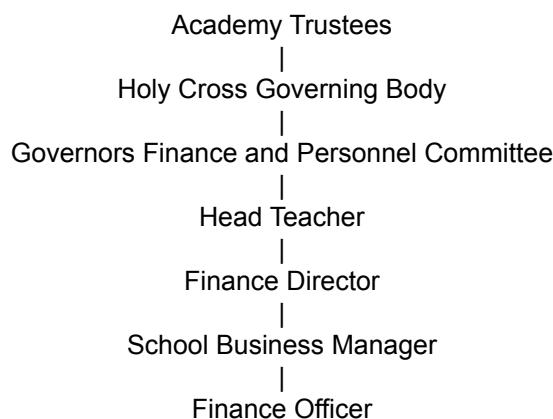
Reference documents (with hyperlinks)

- [Academies Financial Handbook 2020](#)
- [ESFA Academies Accounts direction](#)
- www.education.gov.uk/schools
- [Annex 4.4 of HM Treasury's "Managing Public Money"](#).
- DfE: [Buying goods and services - Schools](#)
- Guidance on financial monitoring, published by the Charity Commission:
 - [CC8- Internal Financial Controls for Charities](#)
 - [CC14 - Charities and Investment Matters](#).



3.2 Financial Responsibilities

The financial reporting line is as follows:



The **Board of Trustees** is specifically responsible for ensuring that the AT's funds are used only in accordance with:

- the law;
- the board's powers under the FA (including the AT's articles of association which set out the powers of the AT and its governance arrangements);
- Academy's Governance and Finance Handbook.

The trustees of the AT should be notified of any significant changes to the approved budget; to allow them to consider and decide whether to approve:

- Write-offs of unrecoverable debts or overpayments.
- Recognising losses of stocks or other assets.
- Special payments (transactions outside the usual planned range).
- Taking on liabilities by issuing specific guarantees, or providing a letter of comfort or providing indemnities, and
- Gifts or hospitality received or given.

The **Governing Body** of the Holy Cross school is responsible for ensuring that the school meets all obligations placed upon it by the Secretary of State for the Department for Education (DfE).

In order to fulfil these obligations, the Governing Body is divided into a number of Governor Committees. The full Governing Body meets each half-term, as does the Audit Finance & Personnel Committee. All meetings are minuted. Decisions can only be made when Committee meetings are quorate.

The **Audit Finance & Personnel Committee's** responsibilities include the following:

- To advise the Governing Body on:
 - financial strategy and policy within the resources available



- the application of the Public Grants received in accordance with the Education Acts and the DfE
- Recommending the annual budget to the Governing Body
- monthly Management Accounts, which will include regular monitoring of actual income and expenditure against each budget and revised forecast for the year.
- Delegating budget responsibilities to budget managers.
- Authorising budget virements over £15,000.
- Ensuring the annual financial statements is produced in accordance with DfE and ESFA requirements and is in compliance with the ESFA fair funding scheme, and present the Annual End of Year Financial Statements to the Governing Body
- Awarding of contracts by tender to a specified limit as detailed under section 3.8 Procurement below.
- Appointing of Reporting Accountants on a 3 years basis.
- To review annually the School Management Letter in response to recommendations made by the school's Reporting Accountants
- To oversee the distribution of the School's Public and Private Funds
- To keep under review all aspects of employment at the school and approve salary levels as noted in section 3.7 - Payroll
- To recommend to the Governing Body any changes necessary to fulfil current employment legislation
- To receive, consider and recommend to the Governing Body the overall staffing provision of the school within the school's Budget
- To review reports by the Head Teacher/nominated Governor from the Audit Finance & Personnel Committee on the effectiveness of the financial procedures and controls by use of a financial self-assessment checklist (Appendix A).
- Undertake the requirements of an audit and risk sub-committee including Responsible Officer visits by a second external audit company.
- To ensure the annual review of the Academy Trust Handbook has been conducted and remains in compliance with the ESFA Fair Funding scheme which is also annually updated.

Audit and Risk Sub-Committee

Terms of reference

The core function of the Audit and Risk Committee ("the Committee") is to ensure proper financial reporting and robust internal controls. These duties are delegated to it by the full governing body although the responsibility remains with the full governing body.

The Committee will consist of at least three governors, including the Chairman of Governors and the Chairman of the Audit Finance and Personnel Committee.

The Committee's meetings will usually form part of the Audit Finance and Personnel Committee meetings with additional meetings called as and when necessary.

The key areas of the role of the Audit Committee are as follows:

- Risk Management which will include a review of the Annual Contingency and Business Continuity plan, and internal controls.
- The Committee is not responsible for implementing internal controls although it is involved in ensuring they are followed and that they are adequate and effective.



- It will determine the level of internal audit required and how that is reported to the full governing body and also Reporting Accountants.
- It will carry out the internal audit function any may delegate all or part of that function to a third party including external parties.
- It will ensure that there are appropriate arrangements in place to enable staff to report any concerns and ensure those concerns are properly investigated and followed up with appropriate action.
- Responsible Officer visits, twice annually, by an external audit company.

Financial Reporting

The Committee's main function is to review the financial statements, the processes and personnel that produce those statements. It is not responsible for preparing any financial information.

It, together with management and the full governing body, are responsible for making sure that all material matters are reported in the appropriate manner and are free from material misstatement and is unbiased.

It will review all aspects of the annual report and their production and report its findings to the full governing body.

Effectiveness of Reporting Accountants

The Committee is responsible for the appointment of the Reporting Accountant and overseeing the tender process.

It will have input to and approve the audit plan and timetable as prepared by the Finance Director and the Reporting Accountant.

It will seek to challenge management and the Reporting Accountant particularly around areas of estimation or judgement.

The role of the **Head Teacher (as Accounting Officer)** includes responsibility for:

- Ensuring that DfE and ESFA financial requirements are implemented.
- Compiling the annual budget with the Finance Director for consideration and approval by the Audit Finance & Personnel Committee.
- Attending the Audit Finance & Personnel Committee meeting and provide the Governing Body with assurance that the school's finance function is operating effectively
- Working with the Governing Body on the discharge of their financial responsibilities.
- Advising the governing body and the ESFA of any instances of irregularity or impropriety, or non-compliance with the terms of the AT's funding agreement.
- Overseeing the management of efficient, economical and effective use of resources and expenditure, including funds, capital assets, equipment and staff.
- Ensuring the maintenance of sound internal financial controls.
- Ensuring that financial implications are taken into account in all aspects of school management and that Best Value in financial decisions is demonstrated.
- Signing, with the Chair of the Governing Body, the school's accounts, ensuring they are properly presented and adequately supported by the underlying books and records at the school.
- Undertaking a monthly review of Bank reconciliations.



- Undertaking a monthly review of payroll transactions.
- Authorising virements between £1,001 and £15,000.
- Awarding of contracts by tender to a specified limit as detailed under section 9 Procurement below.
- Ensuring compliance with the procurement procedure as summarised in section 9.
- Ensuring annual completion of financial self-assessment checklist (Appendix A) with a Finance Governor.
- Ensuring that bank accounts, financial systems and financial records are operated by more than one person;
- Ensuring that all the AT's property is under the control of the trustees, and that measures are in place to prevent losses or misuse;
- He / she may delegate some of the above tasks to the Finance Director but will retain responsibility for the outcome.

The role of the **Finance Director** includes responsibility for:

- Managing financial issues on a day to day basis.
- Managing the school's financial position at a strategic and operational level.
- Introducing and Managing effective systems of internal control.
- Ensuring compliance with School Financial Value Standard (SFVS).
- Managing and ensuring compliance with the procurement procedure as summarised in section 9.
- Reviewing the Academy Trust Handbook annually to ensure continuing compliance with the ESFA Fair Funding scheme which is also annually updated.
- Preparing financial reports as required by ESFA.
- Awarding of contracts by tender to a specified limit as detailed under section 9 Procurement below.
- Compiling the annual budget with the Head Teacher
- Monitoring the budget;
- The preparation of the annual accounts;
- Maintaining records of account as required by the DFE, ESFA and the Governing Body.
- Providing financial advice to the Head Teacher and Governing Body
- Technical advice; and liaison with Reporting Accountants
- Efficient tax management (including PAYE & VAT)

3.3 Strategic Development Plan, Financial planning and monitoring

3.3.1 Strategic Development Plan

The school has an overall Strategic Development Plan approved by the Governing Body and defining its strategy for three years. The plan outlines the areas that are a priority for spending and states the reason why and is updated on annual basis.



3.3.2 Budget compilation

The budget is derived from the Strategic Development Plan.

The Audit Finance & Personnel Committee monitors all financial aspects in relation to the school's management.

The Head Teacher is responsible to the Audit Finance & Personnel Committee for the preparation of the annual budget.

The budgeting process starts in March each year after the ESFA has advised indicative school budget shares in accordance with the Fair Funding Scheme. The Leadership Team decides upon major expenditure by the end of April.

The draft budget is presented to the Audit Finance & Personnel Committee in early May for review, discussion and amendment if appropriate. When passed by the Audit Finance & Personnel Committee in June, the budget is submitted to the full Governing Body for formal review and approval. The school then submits the approved budget to the ESFA during July each year at which time the budget holders receive a written record of their allocation. Budget control and monitoring

The Governing Body carries the ultimate responsibility for monitoring the budget.

The process of monitoring actual expenditure against budget is continuous. Day to day responsibility for monitoring and control lies with each budget holder who must obtain approval from the Finance Director if they wish to exceed their budget allocation. The process is coordinated by the Finance Director and reviewed by the Head Teacher on a monthly basis.

3.3.3 Reporting

The Finance Director issues a monthly report to budget holders detailing budgeted and actual expenditure.

The Finance Director prepares a monthly report of actual performance against budget, on an accruals basis, with explanations of the main variances. This report is sent to the Head Teacher, Audit Finance & Personnel Committee, Chair of Governors and members of the Leadership Team. The Head Teacher presents this report to each meeting of the Audit Finance & Personnel Committee. The chair of the Financial Personnel Committee signs original reports retained by the Finance Director.

The Finance Director authorises virements up to £1000. The Head Teacher authorises virements between £1,001 and £15,000. The Audit Finance & Personnel Committee authorise virements over £15,000. All virements are reported to the Governing Body and there will be an agenda item for virements at each Audit Finance & Personnel Committee meeting.

All financial returns required by the ESFA are produced by the FMS. ESFA returns are completed by the Finance Director and reviewed for accuracy by the Head Teacher before being signed in accordance with DfE requirements and copied to the Audit Finance & Personnel Committee. The Head Teacher is responsible for ensuring that all financial returns are made to the ESFA on a timely basis.

Holy Cross School is required to notify the ESFA's chief executive in writing of the vacating or filling of the positions of Chair of the governing body and Headteacher (as accounting officer / PFO).

It is a requirement of a Limited Company to ensure that the Annual Trustees and Governors Report and Annual statement are filed at Companies house and the ESFA in a timely manner in accordance with published requirements of ESFA & Companies Act.



3.3.4 Accounting officer (Head Teacher) statement

The accounting officer's statement on governance, regularity, propriety and compliance must be included in the AT's annual report. This is a formal declaration that the Academy has met their personal responsibilities to Parliament for the resources under their control during the year. It includes a responsibility to ensure that public money is spent for the purposes intended by Parliament to ensure good value for money and for the efficient and effective use of all the resources in their charge.

3.4 Financial administration

3.4.1 Accounting systems

The school's accounting system is computerised using the SIMS accounting software package 'Financial Management System' (FMS). It is the school's policy that all staff involved with financial administration receives basic bookkeeping training and are familiar with the operation of the FMS.

The proper functioning of the accounting system is the responsibility of the Finance Director and in their absence, the School Business Manager.

The computer system is backed-up every night by the Senior IT Technician and an electronic copy is taken off-site. Monthly printouts of the nominal ledger are stored in a secure cupboard.

3.4.2 Accounting records

Only authorised staff are permitted access to the accounting records, which are securely retained when not in use.

Alterations to any original documents such as cheques, invoices, orders and other vouchers are made clearly in ink. The use of correcting fluid or the erasure of information is not acceptable.

All accounting records including invoices, delivery notes, bank statements etc. are retained in hard copy for six years in a secure area.

3.4.3 Internal audit, the responsible officer and peer review

The Finance Committee will undertake the requirements of an audit committee by:

- reviewing reports by the Head Teacher/nominated Governor from the Audit Finance & Personnel Committee as to the effectiveness of the financial procedures and controls by use of a financial self-assessment checklist (Appendix A).
- ensuring the annual review of the Academy Trust Handbook has been conducted and remains in compliance with the ESFA Fair Funding scheme which is also annually updated.

This process is driven by the Audit Finance and Personnel committee which comprises of the Chairpersons of all Statutory and non-Statutory Committees and other Governors. A Member of the Audit Finance and Personnel Committee other than the Chairperson and the Chair of Governors shall



fulfil the role of Responsible Officer. The role of the Responsible Officer is more fully described in Appendix C.

As part of its standard agenda the Finance and Personnel committee review the risks to internal financial control within the school.

The school manages this process not only as an agenda item in Committee meeting but also by:

- Departmental budgetary monitoring on a monthly basis using in-house Financial Management reports
- Leadership monthly financial performance review using in-house Financial Management reports
- Periodic spot-checks for correct submission of Payroll by member of Finance & Personnel Subcommittee.
- Periodic completion of Governance and Finance Handbook checklist by Governing Body, but no less than every three years
- The performance of a supplementary programme of work by an external audit company.

3.4.4 Reporting Accountants

Reporting Accountants are appointed by the school to conduct mid-year and year-end audits in order to:

- Ensure compliance with ESFA Fair Funding scheme.
- Ensure ongoing compliance with the SFVS.
- Ensure compliance with Governance and Finance Handbook.
- Ensure accuracy of reported results.
- Recommend improvement in financial procedures.
- Review school contracts to ensure compliance with procurement procedures.
- Certify both public and private funds.

A Audit Findings Report which includes recommendations is sent to the Head Teacher and is considered with the Finance Director prior to a formal close-out meeting involving the Head Teacher, Finance Director, representatives of the Audit Finance & Personnel Committee, LMT and audit partner. The Audit partner issues the final Audit Findings Report to the Head Teacher for a formal response on the actions agreed.

The final Management Letter and Head Teacher's response together with the published Financial Statements are circulated to the Audit Finance & Personnel Committee and ESFA.

Following completion of the year-end audit the Audit Finance & Personnel Committee will review the audit process in terms of:

- Quality of service received.
- Value for money.

If the outcome of this review is satisfactory the Audit Finance & Personnel Committee might recommend to the full Governing Body the reappointment of the Reporting Accountants for a further year provided this is compliant with procurement requirements.

When a decision is taken not to reappoint the school's existing Reporting Accountants, copies of all notices relating to the Governors' meeting that will confirm their removal must be sent to them by the



Clerk to the Governors. The outgoing Reporting Accountants are entitled to attend the meeting and be heard on any matter that concerns them as former Reporting Accountants of the school.

Letter of engagement

A letter of engagement must be agreed with the school's Reporting Accountants and the Board of Trustees in accordance with section 3.1 of the ESFA handbook. The purpose of this letter is to set out the main duties of both the Reporting Accountants and the Board of Trustees.

If additional services are to be purchased, a separate letter of engagement must be obtained which must specify the precise requirements of the work and the fees to be charged.

The letter of engagement must provide for the removal of Reporting Accountants before the expiry of the term of office in exceptional circumstances, notwithstanding the other terms of the contract. Proposals to remove Reporting Accountants must require a majority vote of members of the trust board. If the Reporting Accountants resign, there must be a requirement for them to state their reasons.

The trust board must notify the ESFA immediately of the removal or resignation of Reporting Accountants. In the case of removal, the trust board must notify the ESFA of the reasons for the removal. In the case of resignation, Reporting Accountants must copy to the ESFA a statement of their reasons.

Statement on Regularity, Propriety and Compliance

The Annual Governors Report and Financial statement will contain a review of the accounting officer's statement and shall be further verified as part of the Reporting Accountants remit. This opinion will be addressed jointly to the Academy Trust and to the Secretary of State through the ESFA. The ESFA will draw formal assurance from this regularity audit.

3.4.5 Audit access rights and provision of information

In order to facilitate the ESFA to conduct audits at the Holy Cross school, the ESFA must be given access to all books, records, information, explanations, assets and premises at their request. During such audits the ESFA may conduct interviews at any reasonable time.

The Holy Cross school will retain all records necessary to verify the provision delivered in relation to the school Governance and Finance Handbook and the Academies' Financial Handbook for a minimum of six years.

Holy Cross School will also provide the ESFA, or agents acting on the ESFA's behalf, with the information the ESFA requires in exercising any other responsibilities and to meet funding requirements.

3.4.6 Investigation of fraud and irregularity

The personal responsibilities for the accounting officer at Holy Cross to secure the funds and assets of an AT are set out in Part 3 of this Handbook. These responsibilities extend to the prevention of loss through fraud and irregularity.

The AT is also responsible for ensuring appropriate action is taken where fraud and irregularity is suspected or identified.



All instances of fraud or theft committed against the AT, whether by employees or governors or third parties, above £5,000 must be reported by the AT to the ESFA. Any unusual or systematic fraud, regardless of value, must also be reported.

The AT recognises the ESFA reserves the right to conduct or commission its own investigation into actual or potential fraud, theft or irregularity in any AT either as the result of a formal notification from the AT itself or as the result of other information received.

3.4.7 Register of business interests

A register of the business interests of each governor and member of staff with significant financial responsibilities is maintained by the Clerk to the Governors and is available for inspection at each meeting of the board. (See appendix F). It is also available for inspection throughout the year by parents, governors and staff. It is the responsibility of each governor and member of staff with significant financial responsibilities to notify the Clerk of any business interests they have which require inclusion in the register. Any governor or member of staff who has an interest in a business tendering for a contract will not form part of the sub-committee awarding the contract. No governor or member of staff involved in awarding a contract will accept gifts or hospitality from current or potential suppliers.

The school does not obtain goods and services for the private use of governors or staff.

3.4.8 SRMA

The School Resource Management Advisor is intended to help schools in evaluating the quality of their financial management and to enable schools to manage their resources more efficiently, leading to an increase in Value for Money. The school will remain compliant with SRMA.

3.5 Income

The Governing Body has overall responsibility for ensuring that all income due to the school is properly accounted for by use of Reporting Accountants.

3.5.1 Grant income

The Finance Director ensures that statutory returns including the school census from which the grants are determined are submitted on a timely basis in order to receive maximum funding.

The Head Teacher oversees this process and also initiates the application for specialist grants.

3.5.2 Non grant income

Receipts are only given upon request for non-grant income.

3.5.3 Letting of school facilities

All hiring of school equipment and facilities must be in accordance with the school's Business Terms and Conditions of Letting (see Appendix D) as prepared by the School Business Manager, approved by the Audit Finance & Personnel Committee and formally approved by the Governing Body.

The School Business Manager considers all enquiries from a whole school perspective and the level of costs involved before granting a booking. Letting rates are subject to review by the Finance Director and Audit Finance & Personnel Committee.



- All hiring of school equipment and facilities will be recorded on the school's Lettings Calendar maintained by the School Business Manager;
- Any potential hirer will complete an Application to Hire School Premises form and provide relevant documentation in support of their application as requested (insurance certificates etc.);
- Any potential hirer will meet with the School Business Manager who will determine their suitability to hire school premises and to ensure their understanding and acceptance of the school's requirements and protocols such as those related to Safeguarding, Health and Safety etc.;
- Lettings invoices are generated by the School Business Manager and, where appropriate, payment should be received in advance. All receipts are recorded on FMS.

3.5.4 Borrowing

The AT will seek approval from the ESFA or the Secretary of State before any short-term borrowing (including overdraft facilities) and medium/longer term loans (including finance leases), are entered into where such borrowing is to be repaid from grant monies or secured on assets funded by grant monies.

The AT will alert the ESFA to any potential cash flow issues that could result in unauthorized borrowing.

3.5.5 Delegated authorities

The AT's delegated authority over different categories of financial transaction is set out below.

Liabilities and write-offs

The AT may perform the following financial transactions up to the limits set out below: writing off debts and losses (including any uncollected fines); entering into guarantees, indemnities or letters of comfort (excluding those relating to borrowing by the AT). The limits are:

- 1% of total annual income or £50,000 (whichever is smaller) per single transaction.
- Cumulatively, 5% of total annual income in any one financial year per category of transaction (writing off debts and losses, guarantees, indemnities and letters of comfort.)

Beyond these limits the AT will seek and obtain explicit and prior approval of the Secretary of State (through the ESFA) to the transaction.

Novel and contentious transactions

Public money must always be spent prudently and in ways that command broad public support. Novel and contentious payments will be referred to the ESFA for explicit prior authorisation. If there is any doubt about the propriety of a payment the AT will ask the ESFA in advance of payment.

Staff severance payments and compensation payments

When considering making a staff severance payment above the contractual entitlement, the AT will consider the following issues:



- Whether such a payment is justified, based on a legal assessment of the chances of the AT successfully defending the case at tribunal. If the legal assessment suggests a better than even chance of winning, there is no rationale for settling the case. But where the case will be lost, there is a justifiable rationale for the settlement.
- If the settlement is justified, the AT would then need to consider the level of settlement. This must be less than the legal assessment of what the relevant body (e.g. an Employment Tribunal) is likely to award in the circumstances.

Special severance payments will not be made where they could be seen as a reward for failure, such as dismissal for gross misconduct or poor performance. The only acceptable rationale in the former case would be where the claimant will win an Employment Tribunal claim because of employment law procedural errors. In the latter, an acceptable comparison would be the time and cost of taking someone through performance management and improvement procedures.

Special severance payments are paid to employees outside normal statutory or contractual requirements when leaving employment in public service whether they resign, are dismissed or reach an agreed termination of contract.

When considering making a compensation payment the AT will consider whether the proposed payment is based on a careful appraisal of the facts, including legal advice and that value for money will be achieved. It is also good practice to consider routinely whether particular cases reveal concerns about the soundness of the control systems; and whether they have been respected as expected. It is also important to take any necessary steps to put failings right.

Where the AT is considering making a special staff severance payment or compensation payment above the contractual entitlement of £50,000 or more, prior approval will be sought from HM Treasury, via the ESFA, before any payment is made.

3.5.6 Fund raising events

It is the responsibility of the event organiser to control income prior to the monies being handed to the Finance Officer. Monies are collected by event organisers and then passed to the Finance Officer. A paying-in slip is completed by the event organiser.

The Finance Officer issues a pre-numbered receipt to the event organiser. Cash is banked by the School Secretary.

On a monthly basis, the Finance Director compares cash banked with paying-in slips and the pre-numbered receipts passed to event organisers.

3.5.7 Cashless Site

To minimise the administration required with cash transactions and to facilitate charges to parents for catering and other school activities (e.g. school trips) a cashless payment system is in use via ParentPay to the School current account with Lloyds. The verification process for pupils and staff is provided by the Vericool system.

3.5.8 School Trips

When planning any excursion, the Party Leader will submit the financial analysis to the Finance Director who will confirm the viability of the trip prior to the Party Leader obtaining consent from the Head Teacher. This consent must be obtained before any commitment is made to pupils, parents or third parties.

All monies received for excursions are to be paid using ParentPay. The Party Leader is responsible for keeping adequate records of income and expenditure in a trip register.

All expenditure in connection with excursions is subject to the same procedures as other expenditure. The Finance Director reviews the school trips on a monthly basis as part of the reporting process.



Upon completion of the exclusion (excluding day trips) the Finance Director will prepare a Final income and expenditure account to be signed by the Party Leader and signs his acknowledgement.

In the event of a loss on a school trip the Finance Director will submit the final income and expenditure account to the Head Teacher.

3.5.9 Fees and Charges

Strategy

The Governors have adopted a Charging Strategy on School Activities in relation to the Education Reform Act 1988. The objectives 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 regardless of parental ability or willingness to pay
- to give the School the discretion to charge for additional activities provided wholly or mainly out of school hours
- to confirm the right of the School 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
- no child shall be disadvantaged with regard to any form of activity or educational pursuit or financial grounds

Charges procedure

The Governing Body **reserves the right** to make a charge in the following circumstances for activities organised by the school:

- **School Journeys in School Hours**

The board and lodging element of the residential activities deemed to take place within school hours:

- **Activities outside School Hours**

The full cost to each pupil of the activities deemed to be optional extras taking place outside school hours:

- **Individual Instrumental Tuition**

The cost to the pupil for providing the individual instrumental tuition:

- **Charging in Kind**

The cost of materials, books, instruments, ingredients, equipment (or the provision of them by parents) for the subjects:

- The Governing Body may charge for books, instruments, ingredients and materials or require them to be provided if the parents have indicated in advance that they wish to own the finished product.

- **Examination Fees**

Where a pupil has not been prepared for a prescribed public examination by the school, the Governing Body may make a charge for the cost of entering the pupil for the examination, as they can for entries to non-prescribed examinations whether or not prepared by the school.

- If a pupil fails without good reason to complete the examination requirements for any public examination for which the school has paid (or is liable to pay) an entry fee, then the Governing Body may recover the fee from the parent.
- Students will be charged for re-sit modules in Key stage 5.

Where the parents of a pupil are in receipt of income support or family credit, the Governing Body will remit in full the cost of board and lodging for any residential activity that it organises for the pupil if the



activity is deemed to take place within the school hours or where it forms part of the syllabus for a prescribed public examination or the National Curriculum.

Nothing in this charging strategy precludes the Governing Body from inviting parents to make a voluntary contribution towards the cost of providing education for pupils.

The Governing Body may, from time to time, amend the categories of activity for which a charge may be made.

3.6 Banking and cash holdings

3.6.1 Bank accounts

The school's bank facilities, authorised by the Governing Body are held at the Lloyds TSB Bank (Kingston upon Thames and Bromley branches).

32 day notice deposit account: In the SDP, the AT looks to increase funds to this account annually by achieving a surplus equating to 1% of core public grants. We aim to secure the initial £200k on deposit that may only be released by the joint authority from the accounting officer, chair of Audit, Finance & Personnel Committee and the Finance Director. The schools aim is to have a minimum of £300k in the deposit account.

Account No.	Title
55663460	The Holy Cross School Main Account – Lloyds Bank
55665768	The Holy Cross School Number 2 Account - Lloyds Bank
04231252	The Holy Cross School Governors Maintenance Fund - Lloyds

The school holds separate bank accounts for public and private funds. Public and private funds are separated in the nominal ledger. The banks have been informed that the school is not allowed to borrow funds and that no account should be allowed to become overdrawn. All accounts are interest-earning current accounts.

3.6.2 Bank reconciliations

Procedures for all bank reconciliations are as follows:

Account	Frequency	Performed by	Reviewed by
All Funds	Monthly	Finance Officer	Finance Director

All bank reconciliations are performed immediately on receipt of bank statements and are reviewed by the Finance Director. The review of each bank reconciliation is evidenced by initialling of the reconciliation.

The Finance Director, School Business Manager and Finance Officer are not cheque signatories.

3.6.3 Cash banking

Cash and cheques are locked in a secure place prior to banking to safeguard against loss or theft. All cash is banked intact and recorded on paying-in slips. Bank paying-in slips show the split of cash and cheques. Cheques will be identifiable by reference to the receipt numbers and names of the drawers and cash by reference to receipt numbers.



All cash and cheques are banked by the Finance Officer. Where unusually high levels of cash are received these are banked on the day of receipt. In no circumstances should cash holdings on the school premises exceed £10,000 (the insured value).

3.6.4 Cashbooks

Cashbooks are kept for all accounts in a computerised format on FMS and excel for public and private funds.

3.6.5 Online Banking

The school utilises the Lloyds Bank Plc commercial online banking facility and makes BACS payments under the same control protocols as cheque payments.

3.6.6 Private Funds

There is one private fund.

The **Governors Maintenance fund** which holds voluntary contributions from families for improvement of the school facilities.

The private fund is subject to the schools procurement and audit process.

3.7 Payroll and Expenses

The salary levels and finance in connection with staff appointments and terminations are determined by the Head Teacher and at Leadership Team level and are formally approved by the Governing Body via the Audit Finance & Personnel Committee who verify all Teaching & Learning Responsibility Points are awarded in line with the agreed Staffing Structure Master List.

The school has a contract with a payroll bureau to administer the payroll. Net payments to staff, Inland Revenue payments, Teachers' Pensions Agency payments, Local Government Pension payments and voluntary deductions are made by the bureau via direct debit using the Banks Automated Clearing System (BACS).

All personnel files are kept in the Finance Director's office. Access is restricted to the Head Teacher, Finance Director, School Business Manager, Head Teacher's PA and Chair of Governors & Chair of Audit Finance & Personnel Committee. Payroll printouts are kept in a fireproof cabinet in the Finance Director's office. The school is registered under the Data Protection Act.

3.7.1 Expenses

Expense claims are authorised by the Finance Director and Head Teacher. Expense claims are reimbursed by cheque. Expense claims are not returned to the claimant after authorisation but passed direct to the Finance Director.

3.7.2 Monthly procedures

The following procedures take place on a monthly basis and are performed by the Finance Director:

- Standing data amendment forms are completed in respect of any starters, leavers, etc. and authorised by the Finance Director and Head Teacher prior to despatch to the bureau via a secure data center.
- Overtime claims are completed by staff at the end of each month and are paid with the following month's salary. Overtime claims are authorised by the Finance Director and Head



Teacher. Overtime claims are not returned to the claimant after authorisation but passed direct to the Finance Director.

- Overtime claims due for payment are summarised by the Finance Director and sent to the bureau following authorisation by the Head Teacher. Overtime should only be worked by the school Premises Officers after permission has been granted by the Finance Director.
- The payroll details received from the bureau are checked to ensure all amendments such as overtime and supply staff, have been made correctly.
- The gross pay for each employee is checked against an internally produced spreadsheet and the reasons for any variations noted.
- These checks must be reviewed by the Head Teacher and evidenced by initialling the payroll.
- The Finance Director will notify the bureau via the secure data center or by email, following authorisation by the Head Teacher that the payroll information is correct. This will authorise the dispatch of the payment information to BACS. This confirmation is filed with the authorised payroll;
- The Head Teacher will obtain monthly reports on the content of payroll master files and check them against the school's documentation to ensure that they match;
- The Head Teacher checks on a sample basis that all these procedures are being carried out monthly. Checks are also made on a selection of staff members to ensure deductions for PAYE, NIC etc. are being made correctly by the bureau; and
- The Finance Director reconciles gross pay as per the payroll to personnel records annually. This reconciliation is checked by the Head Teacher.

3.7.3 Payroll bureau contract

The payroll bureau contract contains the following:

- Roles and responsibilities of bureau and school staff;
- Details of ownership of programs and data files;
- Service and security information regarding:
 - (i) notification of changes to data;
 - (ii) who may authorise the bureau to make changes to data;
 - (iii) control and accuracy of data;
 - (iv) the preparation and submission of year-end returns to the Inland Revenue;
 - (v) backup provision;
 - (vi) notification of changes to the pay date;
 - (vii) provision for access to both personal information and payroll analysis by the school's staff and Reporting Accountants;
 - (viii) funding dates if the bureau originates payments; and
 - (ix) indemnification in the event of lost or corrupted data.
 - (x) schedule of events

The payroll bureau has been informed to accept instruction only from the Head Teacher or Finance Director. If the Salary of the Head Teacher or Finance Director should change then the bureau must be authorised in writing by the Chair of Governors.

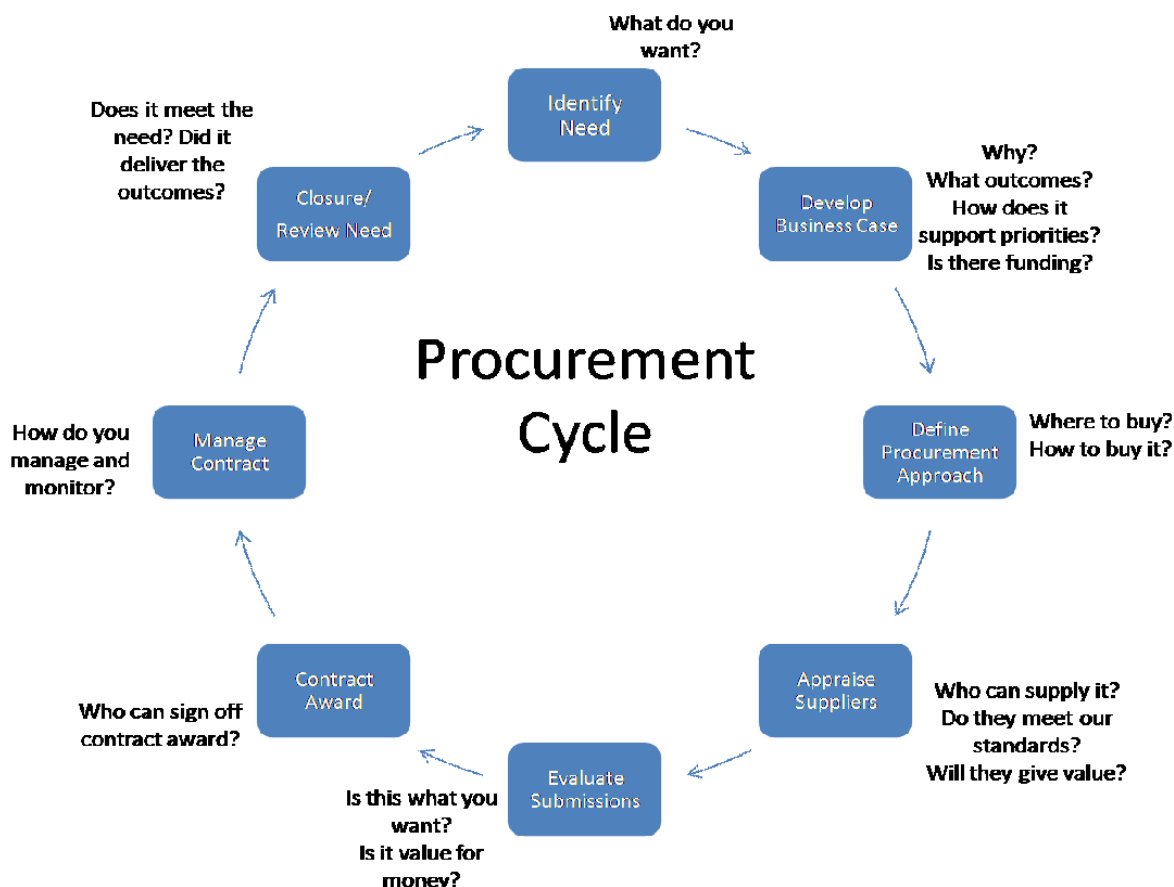
The bureau has been instructed not to accept changes authorised by a person changing their own salary.



3.8 Procurement

To ensure legal compliance, effective use of resources and the correct outcome all purchasing is governed by various policies (both EU and UK based) and standards. In practice we use the Procurement Cycle as presented by the ESFA which must be followed for all purchases. Additionally we follow best value principles in our expenditure of our budgets. For further information please see:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/342686/Academies_value_for_money_statements.pdf



The Finance Director must assure himself that the schools procurement remains up to date with that published by ESFA and described at the website below.

<https://www.gov.uk/guidance/buying-for-schools>

Total Value of Expenditure*	Purchase Procedure	Decision Made By
< £1,000	At least two quotes and use local providers if possible	Budget Holder / Finance Director



£1,001- £5000	At least two quotes and use local providers if possible	Audit Finance & Personnel Committee Governor / Head Teacher
£5,001-£20,000	At least three written quotes, two from local providers	Audit Finance & Personnel Committee Governor / Head Teacher
£20,001-£50,000	At least three written quotes, two from local providers	Audit Finance & Personnel Committee Governor / Head Teacher / ESFA signature
£50,001 - £60,000	Advert of at least 10 days and Invitation to Tender (ITT)	Full Governing Body / Head Teacher / ESFA signature
£60,001	Advert including insertion in relevant journal (10 days) and ITT	Full Governing Body / Head Teacher / ESFA signature

* Note that the total value of expenditure is the total expected commitment for a good or service. In the case of a lease hire contract this is the total expected value across the life of the contract and not the annual cost.

3.8.1 Lease hire contracts

All items that may be considered for leasing will be brought before the Governors Audit Finance & Personnel Committee prior to an agreement being signed. Authorisation and approval will follow procurement and tendering procedure as in table above and procedure below.

These are reported to the Head Teacher and Audit Finance & Personnel Committee and will be reviewed on a six monthly basis by Reporting Accountants. (See checklist in Appendix A.)

No finance leases or hire purchase contracts are taken out by the Academy. An “Operating Lease”, of more than three years’ duration will require the approval of the Secretary of State.

3.8.2 Approved suppliers

The Finance Director maintains a database of approved regular suppliers. The Finance Director will select suppliers on the basis of their capacity to provide quality, good service, timely delivery and value for money. Consortia are used where they provide value for money.

The listing of approved suppliers will be reviewed and approved on an ongoing basis by the Head Teacher.

3.8.3 Tendering

All purchases with a value greater than £10,000 must be put out to formal tender. The following procedures must be followed in such circumstances:

- A specification will be prepared by the budget holder, authorised by the Chair of the Audit Finance & Personnel Committee and Head Teacher and sent to at least three suppliers. It is anticipated that for any major building works of a value greater than £10,000, the services of a firm of building consultants would be engaged to deal with the handling of specifications and suitability to tender;



- Where appropriate, the suppliers invited to tender should be drawn from the approved list maintained by the Finance Director. Otherwise, invitations to submit tenders will be advertised in local newspapers and trade journals if appropriate. The invitations to tender will include:
 - i. An introduction/background to the project;
 - ii. The scope and objectives of the project;
 - iii. Functional and technical requirements;
 - iv. Performance, quality and maintenance criteria
 - v. Implementation requirements for the project;
 - vi. Supplier's own quality control procedure; pre sales demonstrations and after sales service.
 - vii. Financial and insurance status of the supplier.
 - viii. References from other schools.
 - ix. Format for pricing
 - x. The terms and conditions of the tender; and
 - xi. The form and date of response to the school

- All replies should be addressed to the Head Teacher in a plain sealed envelope marked 'Tender' to reach the Head Teacher by a specified date. All replies must be kept sealed until that date and passed to the Chair of the relevant committee.

- All tenders will be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening.

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

- The Head Teacher will open a separate correspondence file for each tender which will contain copies of all correspondence or other relevant information.

- Provided the expenditure is included in the budget, the decision as to which tender to accept will be taken by the Head Teacher.

- Where expenditure is not included in the budget or anticipated expenditure exceeds the budget allocation, the decision as to which tender to accept must be taken by the Audit Finance & Personnel Committee.

- The reasons for accepting a particular tender must be documented by the Finance Director, especially if it is decided not to accept the lowest tender, and will be reported to the Audit Finance & Personnel Committee.

- A review of tenders will be a standard item on the Audit Finance & Personnel Committee agenda.

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

- The overall price and the price of individual items or services therein.

- Whether there are any 'hidden' additional costs that the school will have to incur to obtain a satisfactory product.

- Whether there is scope for negotiation.



- The qualifications and experience of the supplier.
- How well the technical requirements laid down by the school will be met.
- How well the performance, quality and maintenance criteria will be met
- Whether it is possible to obtain certificates of quantity.
- The supplier's own quality control procedure; pre sales demonstrations and after sales service.
- The financial and insurance status of the supplier.
- References from other schools.

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

3.8.4 Ordering procedures are as follows:

- A requisition is prepared and signed by the budget holder and sent to the finance office. The computer checks the order against available budget and highlights overspending to the Finance Director. Quotes or tenders are obtained as necessary and a decision is made in accordance with the procurement rules detailed earlier in this section;
- An order is generated by the FMS and allocated a sequential number as it is produced.
- The order is authorised by the Finance Director prior to dispatch and this signed approval is evidenced on the finance office copy of the order.
- Following approval, the Finance Officer distributes each copy of the order as follows:
 - i. Top copy to supplier;
 - ii. Second copy sent to the budget holder who requisitioned the order, together with the original requisition form; and
 - iii. Third copy on master file in finance office
- When an order is cancelled reasons for cancellation are recorded on the FMS log.

The FMS system keeps a record of all orders placed that have not been invoiced. A listing of such orders will be produced by the Finance Director at the request of any budget holder

3.8.5 Purchase orders

System produced (FMS) pre-numbered orders are used for all goods and services. Where goods are required urgently and an order is placed by telephone the order must always be confirmed by use of the FMS.

Access to the FMS system is restricted to Head Teacher, Finance Director and Finance Officer. Commitment accounting is in operation on the FMS system.

Orders must only be used for goods and services provided to the school. Individuals may not use official orders to obtain goods and services for their private use.



3.8.6 Receipt of goods

All goods are received in the school reception.

The following procedure then takes place:

- The delivery note and goods are sent to the budget holder for formal checking against the order;
- The budget holder evidences the check of goods received on the copy order and passes the delivery note to the Finance Officer;
- The delivery note and the order are retained until the purchase invoice is received; and
- If goods received are part of a larger order, the budget holder maintains a record explaining how much of the larger order has been fulfilled. A copy of this is sent to the Finance Officer.
- Any shortages or defective items in the goods supplied must be clearly indicated on the delivery note by the budget holder. The budget holder is responsible for ensuring the delivery is rectified.
- The Finance Officer maintains a goods returned book to monitor this process and ensure that all such deliveries are rectified.

3.8.7 Purchase invoices

All purchase invoices are handed immediately to the Finance Officer who records the invoice on the purchase ledger in FMS. The invoice is then approved by applying an Invoice Control Stamp and passed to the relevant budget holder for approval.

The budget holder checks the invoice against the original order and the delivery note (where applicable) and evidences this check by completion of the Invoice Control Stamp.

Where goods received were short or defective in some respect, and this still has not been rectified, this must be clearly noted on the invoice so that payment is not made until either a credit note is received or the delivery is put right.

The budget holder returns the purchase invoice and delivery note (where available) to the Finance Officer. The Finance Officer passes all purchase invoices to the Finance Director who carries out a final check to ensure that all the school's procedures have been followed.

3.8.8 Payment of invoices

The Finance Officer reviews the FMS purchase ledger on a regular basis and selects invoices for payment. It is the policy of the school to pay all invoices by the due date and also to take advantage of any discounts available for early settlement where this is to the school's advantage. Invoices should not be paid early as a matter of course.

The Finance Officer performs the following checks before submitting the invoice to the Finance Director to authorise payment:

- Goods or services have been received and checked to the order;
- Expenditure has been properly incurred and payment has not already been made;
- Prices agree with quotations, tenders, contracts or catalogue prices and arithmetic is correct;
- VAT has been properly accounted for;
- The invoice has been correctly coded; and



- Discounts have been taken where applicable.

Having ensured that all of the school's procedures have been followed the Finance Director authorises payment by signing the Invoice Control Form.

All payments (by cheque, online payments or school business charge card) from public and non-public funds are signed by two of the authorised signatories, and whenever available this will include the Head Teacher.

The following procedures are followed when any payment is prepared:

- All supporting documentation (i.e. requisition, purchase order, delivery note and authorised invoice) should be presented to the signatories for verification;
- The authorised signatory must not sign for a payment relating to goods or services for which he has also authorised the expenditure;
- The school copy of the remittance advice is attached to the purchase order and invoice by the Finance Officer. This copy is stamped with the invoice payment clearance stamp;
- All cheques drawn are crossed as "account payee only" to avoid the possibility of improper negotiation of cheques;
- All documentation is filed by the Finance Officer in payee alphabetical order;
- In no circumstances will any authorised signatory sign a blank cheque subject to a second signature;
- No payment will be made on a photocopied invoice unless exhaustive checks have been made to confirm that payment has not previously been made. Confirmation that such checks have been made is to be recorded by the Finance Officer writing on the invoice " *Copy not previously passed for payment and signing*" and In no circumstances will payment be made against statements.

3.8.9 Related Parties Transactions

All transactions with related parties will be reported to the ESFA and approval obtained where certain limits apply and include confirmation of this in the related parties transaction note.

3.8.10 Month-end procedures

At the end of each month the Finance Director extracts a list of balances from the purchase ledger and compares the total with the purchase ledger control account in the nominal ledger. Any reconciling items are noted and adjusted if required.

Individual supplier balances in FMS purchase ledger are reconciled to supplier statements as received.

3.8.11 Value Added Tax

HM Customs & Excise have determined that all schools funded directly by the LA can reclaim the VAT charged on expenditure. Holy Cross, acting as an agent for the ESFA, is encompassed within this. The VAT registration number of the ESFA, used by Holy Cross, is 216-3338-83.

3.9 Fixed Assets

The Governing Body is responsible for ensuring the school's fixed assets and leased items are securely maintained.



To this end, the relevant departmental heads have been delegated the responsibility of ensuring that all assets are marked as belonging to the school.

3.9.1 Fixed asset register

An asset register is maintained which contains details of individual acquisitions with a cost greater than £2000. Items of a lower value may sometimes be included. Maintenance of this register is overseen by the Finance Director.

Where an asset comprises of two or more components which have substantially different lives, each component will be depreciated separately over its useful economic life.

At the beginning of the summer term the Finance Director sends an asset listing to each departmental head. Each head is required to check the existence, condition and adequacy of security marking for the assets under their control and report any differences. This procedure must be completed by half-term. Discrepancies are followed up with the departmental head by the Finance Director. The asset register is updated accordingly. Any significant losses must be reported to the Governing Body.

The Head Teacher test checks on a quarterly basis that these procedures are being followed.

3.9.2 Disposal of assets

All disposals of assets must be authorised by the relevant departmental head and Head Teacher. The Governing Body must minute their approval of all disposals. The Head Teacher is responsible for notifying the Governing Body where this is necessary.

Asset sales, leases and tenancy agreements

The AT will seek and obtain explicit and prior approval from the Secretary of State, via the ESFA, before:

- entering into any freehold sales or purchases;
- granting any leasehold or tenancy agreement, regardless of length; or
- taking up any leasehold or tenancy agreement for more than three years.

3.9.3 Losses

All losses are to be reported to the Finance Director. The Finance Director informs the **police and requests a crime report number, if the loss is a result of burglary or theft and the** insurance company is informed at the same time. Action is taken immediately to prevent further loss.

The Finance Director maintains a record of losses and insurance monies received. The Governing Body is informed of all losses.



3.10 Financial Risk Management process

3.10.1 Contingency and Business Continuity Plan

The Academy has a Contingency and Business Continuity Plan to ensure the continued operation of the Academy which is reviewed on an annual basis (see summary in Appendix B).

This Plan also includes a risk assessment of each of the key risks identified in the summary, a copy of which is retained by the school Finance Director.

The C&BC plan shall be reviewed annually by the Audit Finance & Personnel Committee in the autumn term and evidence of this review can be seen by a sign off sheet as part of the full C&BC file that is maintained by the school Finance Director.

3.10.2 Insurance

The school arranges insurance independently from the LA, but adheres to the minimum over requirement as provided by the LA in annex C of the LA Fair Funding scheme.

- The adequacy of insurance is reviewed annually by the Finance Director and tenders are obtained every three years;
- Details of all insurance policies held by the school are kept under the control of the Finance Director;
- The insurers are notified of all new risks, property and equipment which require insurance or any other alteration affecting existing insurance on a timely basis;
- The school will not give any indemnity to a third party without the written consent of their insurers;
- The school immediately informs its insurers of all accidents, losses and other incidents which may give rise to an insurance claim. Claims under an insurance policy are authorised by the Finance Director prior to submission to the insurance company; and
- Insurance arrangements cover the use of school property when off the premises.

3.11 Community Facilities

The school at present does not exercise the power under the 2002 Education Act to provide Community facilities and therefore is not subject to the specific requirements as stated in the Fair Funding scheme.



4. Whistle blowing policy

The school has a separate Whistle Blowing Policy.

All staff must be aware of their duty to raise concerns about the attitude or actions of colleagues in line with this whistle-blowing policy and in line with the school's code of conduct.

With particular regard to Safeguarding, any staff member can press for reconsideration of a case if they feel a young person's situation does not appear to be improving. They must refer their concerns to the SPA (Single Point of Access) directly, if they have concerns for the safety of a young person.

5. Exemption Process

Should there be any cause for the school to deviate from the Financial requirements of this Handbook the Head Teacher shall submit an exemption request to the Chair of the Audit Finance & Personnel Committee who will convene an Audit Finance & Personnel Committee meeting either to accept or reject the exemption request. This ad hoc meeting may be conducted by conference call if required.

For exemption requests greater than £50,000 approval shall be sought from the full Governing Body.

The outcome of any exemption request to the Audit Finance & Personnel Committee will be fully minuted at the subsequent Audit Finance & Personnel Committee meeting (whether accepted or rejected).

All financial transactions should be regular, proper and afford value for money. Occasionally, however, situations may arise where it may appear to make sense to enter into a transaction which does not meet these requirements. In these circumstances the AT will seek prior, express permission from the ESFA. Such transactions may additionally require HM Treasury approval dependent on the nature of the transaction involved.

Any exemption request to deviate from any other school policy shall be submitted directly by the Head Teacher to the Chair of Governors and approved by the full Governing Body.



Appendix A – Holy Cross Financial Checklist

For use in self-assessment and by the external auditing company undertaking Responsible Officer visits.

Holy Cross Financial Checklist For use in self-assessment and by reporting accountants						
Item	Section / Aspect of Governance and Finance Handbook	Frequency	Responsibility / Performed by	Check	Self-Assessment Check (Yes/No/Partly)	Reporting Accountant Check (Yes/No/Partly)
1	3.1 Proper use of Public funds Compliance with the Royal Borough of Kingston (ESFA) “Fair Funding scheme for financing schools” and supporting appendices	Annual	Audit Finance & Personnel Committee	Is there evidence of an annual review of the Governance and Finance Handbook by the Audit Finance & Personnel Committee? Regular review of the same Handbook conducted to ensure ongoing compliance with annual updates to the ESFA Fair Funding scheme.		
2	3.2 Financial Responsibility Attend and minute meeting of Full Governing Body (GB)	At least once a term, usually twice	Governors and minuted by Clerk to the Governors	Does a historical schedule exist for all GB meetings?		
3	3.2 Financial Responsibility Attend and minute meeting of Audit Finance & Personnel Committee	At least once a term, usually twice	Audit Finance & Personnel Committee and minuted by Clerk to the Governors	Do minutes exist for all meetings?		
4	3.2 Financial Responsibility Attend Audit Finance & Personnel Committee meetings and provide GB with assurance that school’s finance function is operating effectively.	As convened	Head Teacher	Have the minutes been signed for all meetings?		
5	3.2 Financial Responsibility Authorising budget virements over £15,000.	As required	Head Teacher and Audit Finance & Personnel Committee	Do minutes of Audit Finance & Personnel Committee confirm approval of budget virements over £15,000? Is there an agenda item for virements on each Audit Finance & Personnel Committee meeting?		



6	3.3 Financial Planning Present draft budget to Audit Finance & Personnel Committee	Annually – by mid March	Head Teacher with Finance Director	Do the minutes of the Audit Finance & Personnel Committee and Governing Body show that the HT has presented budget and has GB approval?		
7	3.3 Financial Planning Recommend annual budget to the GB for approval	Annually, prior to submission to ESFA.	Audit Finance & Personnel Committee	Is there a record of the Annual Budget being presented to ESFA by July 1st?		
8	3.3 Financial Planning Issue report to budget holders detailing budget and actual expenditure.	Monthly	Finance Director	Is there a record of report from FD to budget holders detailing budget and actual expenditure?		
9	3.4 Financial Administration FMS is backed up daily & monthly printouts ledger securely.	Print-outs stored monthly	Finance Director	Check for most recent evidence of system back-ups and storage of monthly print-outs.		
10	3.4 Financial Administration Report to ESFA of detailed actual performance against budget and balance sheet details, (Consistent Financial Reporting basis.)	Monthly	FD, with counter-signature by HT and cc to Audit Finance & Personnel Committee.	Is there evidence of annual report for ESFA detailing actual performance against budget and balance sheet details?		
11	3.4 Financial Administration Register of business interests	Ongoing, with annual renewal.	Finance Director	Have all Governors and members of Leadership Team signed the Register within last year?		
12	3.5 Income Statutory returns including the school census are submitted on a timely basis to receive maximum funding	Annual	Finance Director	Has school census and other statutory forms been submitted ahead of deadlines?		
13	3.5 Income Letting of school facilities	Periodic	Head Teacher	Is there any evidence that a review of schools procedure for lettings has been followed?		
14	3.5 Income School trips - use of Trip registers.	Monthly	Finance Director	Is there evidence that income versus expenditure on school trips have been reviewed on Trip register? Has Head Teacher signed the I&E statement for any school trip which resulted in a loss.		
15	3.6 Banking Bank reconciliations are performed within five working days of the month.	Monthly	Finance Director	Is each monthly reconciliation report initialed by Finance Director?		



16	3.6 Banking Cash holdings on the school premises exceed £10,000	Periodic	Finance Director	Spot check Cash holding to cash on hand is less than £10,000.		
17	3.7 Payroll and Expenses The gross pay for each employee is checked against the agreed Staffing Structure Master list and variations noted. This is reviewed by the Head Teacher and payroll initialled.	Monthly	Head Teacher	Is there evidence of Head Teacher reviewing gross pay with variations noted and initialled on the Staffing Structure Master list?		
18	3.7 Payroll and Expenses Compliance with the agreed Staffing Structure Master List	Termly	Audit Finance & Personnel Committee	Are checks undertaken of the payroll by a F.C member for compliance with Staffing Structure Master List?		
19	3.8 Procurement Approval level and purchase procedure all contracts awarded by tender are within specified limit	Every six months	Head Teacher and Audit Finance & Personnel Committee	Spot check contracts below £5000, and all contracts above £5001 (awarded by tender) to ensure correct tender procedure / approval is applied.		
20	3.8 Procurement All items to be considered for leasing will be brought before the Governors Audit Finance & Personnel Committee prior to an agreement being signed. Authorisation and approval will follow procurement and tendering procedure.	Every six months	Head Teacher and Audit Finance & Personnel Committee	Is there evidence that Head Teacher and Audit Finance & Personnel Committee have reviewed and approved leasing and hiring arrangements?		
21	3.8 Procurement The listing of approved suppliers will be reviewed and approved on an ongoing basis	Periodic	Head Teacher	Is there evidence of review of the Approved Suppliers?		
22	3.8 Procurement Where expenditure is not included in the budget or anticipated expenditure exceeds the budget allocation, the tender decision must be taken by the Audit Finance & Personnel Committee.	Ongoing	Audit Finance & Personnel Committee	Has all expenditure which exceeds budget allocation (and requires the tender process) been approved by the Audit Finance & Personnel Committee?		
23	3.8 Procurement The reasons for accepting a particular tender must be documented by the Finance Director, especially if it is decided not to accept the lowest tender, and will be	Ongoing	Audit Finance & Personnel Committee and Governing Body	Are tendering decisions reported to the Audit Finance & Personnel Committee?		



	reported to the Audit Finance & Personnel Committee.			Is there an agenda item for Tenders on each Audit Finance & Personnel Committee meeting?		
24	3.8 Procurement Having ensured that all of the school's procedures have been followed, the Finance Director authorises payment by signing the Invoice Control Stamp.	Ongoing	Finance Director	Spot check Invoice payments for correct procedure and completion of the Invoice Control Stamp.		
25	3.8 Procurement All cheque payments from public and non-public funds are signed by two of the authorised signatories, and whenever available will include the Headteacher.	Ongoing	Head Teacher	Validate that all cheque payments from public and non-public funds are signed by two of the authorised signatories.		
26	3.8 Procurement Ensure all the school's petty cash procedures have been followed and count the float.	Monthly	Finance Director	Verify that Finance Director checks to ensure all the school's petty cash procedures have been followed and counts the float on a monthly basis.		
27	3.9 Fixed assets Checks made that Fixed asset procedures are being followed.	Quarterly	Head Teacher	Verify that Head Teacher test checks on a quarterly basis that Fixed asset procedures are being followed.		
28	3.10 Risk Management The adequacy of insurance is reviewed annually by the Finance Director and tenders are obtained every three years.	Annual	Finance Director	Verify that Insurance policy is renewed annually and subject to tender every 3 years.		
29	3.12 Exemption process Check that any exemption requests have been minuted in Audit Finance & Personnel Committee minutes	Ongoing	Chair of Audit Finance & Personnel Committee and minuted by Clerk to the Governors	Verify that the Exemption process is correctly followed.		



Appendix B – Contingency and Business Continuity

Issue	Impact	Contingency	Insurance Provision	History	Likelihood 1-5	Severity 1-5	Risk Factor
<u>Y12 Intake below 100</u>	10 students 50K 2 x50K = 100K Need to reduce curriculum	Excellent exam results Excellent relevant curriculum Improved facilities Excellent teaching	N/A	Intake above 100 last 6 years but significant increased competition Consider co-ed	3	4	12
<u>External Contracts</u>	External contracts eg. Photocopier - ICT having unforeseen impact in terms of financial liability	Tight financial manual Use legal experts to review contracts prior to signing	N/A	Significant negative impact of previous photocopier contract	2	4	8
<u>ICT Failure</u>	Potential loss of all data and information	System backed up each night	YES	Has happened	2	3	6
<u>Fire</u>	Loss of part of or all of the school building	During significant building work utilise the school field as a mobile village	N/A	None	1	5	5
<u>Y7 Intake not full</u>	10 students 50K per annum 50K x 5 yrs = 250K	Excellent exam results Excellent Inspection report Increase in population	N/A	School full in Y7 for past 10 years	1	4	4
<u>Boiler Failure</u>	Loss of classroom usage in winter	All boilers installed in the last 5 years Annual Maintenance	YES	Prior to new boiler this had taken place leading to closure of area	2	2	4
<u>Power Failure</u>	Loss of power externally, leading to no heat or lighting	Annual testing Maintenance of internal electrical equipment	YES	This had taken place leading to small areas of the school being cold	2	2	4
<u>Flooding</u>	Loss of sections of the school due to damage	Ensure drains are cleared on a regular basis	YES	Once flash flooded	1	4	4

The Master copy of this Plan is maintained by the school Finance Director, with a risk assessment of each of the key risks identified above, and is reviewed annually in the autumn term by the Finance Committee of the Governing Body.

[Click here to view a copy of the Contingency and Business Continuity Plan](#)



Appendix C – Role of Responsible Officer

The Holy Cross School – Responsible Officer (non-mandatory)

The Responsible Officer (RO) reports to the Audit Committee.

The aim of the RO role is to monitor and check the operation of the financial management arrangements that have been established and are operated by officers of the academy.

The main duties of the RO are to provide the Audit Committee with on-going assurance that:-

- The financial responsibilities of the governing body are being properly discharged
- Resources are being managed in an efficient, economical and effective manner
- Effective systems of internal financial control are being maintained
- Financial considerations are fully taken into account reaching decisions

The RO must undertake system checks every year of the areas – payroll, purchases, income and the accounting system.

The RO must undertake a quarterly programme of reviews in accordance with the attached Checklist to ensure that financial transactions have been properly processed and that controls are operated as laid down by the governing body.

The RO is supported by two annual assessments undertaken by an external auditing company.



Appendix D – Terms and Conditions for the letting of school premises

1. Applications

The Governing Body of The Holy Cross School (hereafter, the school) will permit Third Party use of the school premises only where it is lawful and:

- is not in conflict with the ethos of a Catholic school
- does not bring the school, designated employees of the school or the school's Governing Body into disrepute
- complies with all relevant consents and legislation and particularly that relating to Safeguarding, Health & Safety and Equal Rights
- is compatible with the provision of Catholic Education
- does not disrupt the delivery of The Holy Cross school curriculum
- does not disrupt, to an unacceptable degree, the daily lives of our residential neighbours
- where the Hirer has signed the Application to Let School Premises form prior to using the premises.

The school reserves the right to reject any application or terminate any contract for hiring of the school premises if serious concerns arise regarding any aspect of the proposed hire including, but not limited to the following:

- the level of supervision employed by the hirer
- unacceptable levels of litter, noise, congestion
- inappropriate, unsafe or unlawful behaviour
- insufficient respect being shown to the school's neighbours, specifically by creating noise, pollution or unnecessary congestion (e.g. by yelling, keeping car running whilst parked, parking illegally or inconsiderately, e.g. across driveways, littering, allowing children to play unsupervised in front of the school or on the pavements outside the school).

No applications will be accepted from a person less than 21 years of age.

No smoking, alcohol or illegal substances of any kind will be permitted on the premises.

References may be required from applicants.

The premises may not be sub-let to any other party under any circumstances.

The school may request copies of child protection documentation, insurance policies or any other documentation related to health and safety and safeguarding.

Any serious breach of the contract between The Holy Cross School and the Hirer will result in an immediate termination of the contract.

2. Hirer

The Hirer is the person who signs the Application to Let School Premises form (hereafter, the Application) and whom accepts responsibility for all aspects relating to the letting agreement. The Hirer will have read and understood the Terms and Conditions for Letting School's Premises prior to signing the application. We recommend that the Hirer nominates a Designated Representative, to ensure that either the Hirer or the Designated Representative is on site throughout the time of the let.

3. Responsibilities of the School

The School will:

- ensure that the Hirer and any Designated Representative are fully briefed as to relevant Health and Safety protocols including Fire Safety, Evacuation procedures etc.



- have a Premises Officer on the school site during the agreed times of the let
- allow the Hirer or Designated Representative access to a telephone in the school, in the event of an emergency
- ensure that premises are tidy, safe and fit for purpose
- ensure that any equipment provided (agreed in the application) is fit for purpose
- allow the Hirer, Designated Representative and staff/volunteers access to the school premises a maximum of 15 minutes before and 15 minutes after the booking times, at no additional charge
- provide bins for the appropriate disposal of rubbish.

4. Responsibilities of the Hirer

The Hirer will:

- ensure the appropriate level and type of public liability insurances are in place and will provide a copy of a valid certificate, if requested to do so
- accept full responsibility for the health and safety of their staff, volunteers and programme participants
- ensure that their staff and volunteers have valid DBS checks and any relevant professional qualifications that may be required by child welfare legislation
- ensure that the number of participants using the premises does not exceed that for which approval is given
- and their staff will ensure the preservation of good order and acceptable behaviour throughout the duration of the letting and whilst on the property of the School
- communicate with participants/parents/guardians the need to respect the school, its property and the schools residential neighbours, specifically ensuring that levels of noise, litter and parking of vehicles are legal and considerate.

5. Use of school areas, furniture and equipment

- The use of school areas, furniture and equipment will be specifically outlined in the application and agreed prior to the commencement of the let.
- All equipment must be used for its intended purpose only and returned to the appropriate storage place after use.
- The Hirer is liable for any damage, loss or theft of equipment and will promptly notify the school's site manager of any such issues.
- The Hirer and all participants must sign both in and out of the building during their period of using the facilities, to ensure accurate records are kept by the Hirer of names and numbers of people on the premises.
- The Hirer accepts all responsibilities for any negligence, actions or incidents of any description that occur on the premises which take place as a result of their hiring the premises.
- Hirers must strictly adhere to the starting and finishing times as outlined in the signed agreement (aside from the 15 minutes access period before/after the agreed letting time).
- The Hirer accepts that the school has no responsibility for items or property left on the premises.
- The Hirer will acknowledge that the use of showering facilities is not allowed.



Appendix E – Code of Conduct for the Governing body of The Holy Cross School, New Malden

Introduction

The following is not a definitive statement of responsibilities but is concerned with the common understanding of broad principles by which the Governing Body and individual governors will operate.

The role of the Governing Body is strategic in:

- *Ensuring the vision, ethos and strategic direction.*
- *Holding the Headteacher to account for the educational performance of the school and its pupils and the performance management of staff.*
- *Overseeing the financial performance of the school and making sure its money is well spent.*

The Governing Body adopts the following principles and procedures:

General

1. We are entrusted by the Diocese with the ministry of school governance and will always act in recognition of the love of Christ for all members of the school community and one another.
2. In discharging our duties we will always be mindful of our responsibility to maintain and develop the Catholic ethos and reputation of our school.
3. We have responsibility for determining, monitoring and keeping under review the broad policies, plans and procedures within which the school operates.
4. We recognise that our Headteacher is responsible for the implementation of policy, management of the school and the implementation and operation of the curriculum.
5. We have no legal authority to act individually, except when the Governing Body has given us delegated authority to do so.
6. We have a duty to act fairly and without prejudice, and in so far as we have responsibility for staff, we will fulfil all legal requirements as the employer.
7. We will encourage open governance and shall be seen to be doing so.
8. We will consider carefully how our decisions may affect other schools and the wider community.
9. We will act honestly, with loyalty, diligently and in good faith.
10. A register of governors business and pecuniary interests will be maintained by the Clerk to the Governing Body. Any governor failing to reveal information to enable the Governing Body to fulfil their responsibilities may be in breach of this code of conduct and as a result be bringing the Governing Body into disrepute. In such cases the Governing Body may consider suspending the governor.
11. To comply with the schools Safeguarding Policy all Governors will be required to undertake a satisfactory (Disclosure and Barring Service) DBS check before they may take up office.
12. At the beginning of each academic year, all governors will read and sign the Keeping Children Safe in Education guidance.
13. All governors will complete the National Governance Association (NGA) online training module Safeguarding - The Governors Role, or equivalent.
14. The Governing Body will appoint a Safeguarding Link Governor, with the appropriate expertise, who will provide governors with an anonymised annual report on Safeguarding within Holy Cross School.

Commitment



1. We acknowledge that accepting office as a governor involves the commitment of significant amounts of time and energy. We recognise that work and family commitments may affect attendance and non-attendance may be considered a problem. Governors should submit their apologies to the Clerk to the Governing Body, stating the reason for their non-attendance. The committee members will decide if the reason is valid and whether to accept the apologies. If a governor has not submitted their apologies, the chair of the relevant committee will contact them to discuss their absence. Non-attendance will be considered a problem if a governor has two— absences in a row or whose attendance is inconsistent or a governor misses a third of meetings in a twelve month period. Governors attendance will be monitored on a termly basis, and any initial concerns addressed. If an attendance issue arises and no resolution is possible, the Chair will share the issue with governors and governors will decide what action should be taken. If the governor in question is a Foundation Governor, it may be necessary to have a discussion with the Diocese to decide a way forward. Should a governor need a period of time off for a specific family, professional or health reason, the governor should discuss this in confidence with the chair.
2. We will each involve ourselves actively in the work of the Governing Body, attend regularly and accept our share of responsibilities by serving on a minimum of two committees and on working parties when required. This requirement is reduced to 1 committee for Co-opted and Local Authority . It is possible for an individual governor to only serve on one committee (for specific work/personal reasons) but this should be in full discussion and agreement with the Chair.
3. We will get to know the school well and respond to opportunities to involve ourselves in school activities.
4. We will consider seriously our individual and collective needs for induction, training and development and will undertake relevant training.
5. Any governor who aspires to the role of Chair of Governors will undertake the relevant training in preparation for the role.

Relationships

1. We will work as a team.
2. We will seek to have robust conversations at meetings.
3. We will express views openly, courteously and respectfully in all our communications with other governors, the clerk to the governing body and school staff both in and outside of meetings.
4. We will seek to develop effective working relationships with our Headteacher, staff, parents,,Diocese, and other relevant agencies and the community.
5. We will encourage the open expression of views at meetings, but to do this there must be trust between governors.
6. We will support the chair in their role of ensuring appropriate conduct both at meetings and at all times.

Confidentiality



1. We will observe confidentiality regarding proceedings of the Governing Body in meetings and from our visits to school as governors.
2. We will observe complete confidentiality regarding matters concerning individual staff or pupils.
3. We will exercise the greatest prudence if a discussion of a potentially contentious issue affecting the school arises outside the Governing Body.

Collective Responsibility

1. We will accept collective responsibility for all decisions made by the Governing Body or its delegated agents. This means we will not speak out against decisions, in public or private, outside the Governing Body meetings.
2. We will only speak or act on behalf of the Governing Body when we have been specifically authorised to do so.
3. In responding to criticism or complaints affecting the school we will follow the procedures outlined in the Complaints Procedure.
4. Our visits to school will be undertaken within the framework established by the Governing Body, in agreement with the Headteacher and staff.
5. We will always act in a professional and courteous manner in our interactions with each other, staff in the school, pupils, parents, visitors and with any other person especially where it can be identified we are governors of the school.
6. We will operate by taking majority decisions at quorate meetings.

Conflicts of Interest

1. At the beginning of each governing body meeting, governors should declare if they have an interest in an item on the agenda.
2. Governors who have children attending Holy Cross should follow the school procedures when wishing to report a matter or make contact with staff. Being a governor does not give a parent an accelerated way to resolve an issue.
3. Governors who have children attending the school and are visiting in a parental capacity, should not wear their governor lanyard.
4. When formally speaking or writing in our governing role we will ensure our comments reflect current organisational policy, even if they might be different to our personal views.
5. When communicating in our private capacity (including on social media), we will be mindful of and strive to uphold the reputation and ethos of the school.
6. We will act in the best interests of the school as a whole and not as a representative of any group, even if elected to the governing body.

Suspension and Removal

If the need arises to use the sanction of suspending or removing a governor, we will do so by following legal requirements so as to ensure a fair and objective process. We recognise that removing a governor from office is a last resort. No individual governor can remove a governor, it will be a decision taken by the full governing body.

RESTRICTIONS ON BEING A SCHOOL GOVERNOR



A person is not allowed, under the School Government Regulations 1999, to be a school governor if he or she:

- becomes incapable by reason of illness or injury of managing or administering their own affairs
- is absent without permission of the trustees from all their meetings held within a period of six months, and the trustees resolve that their position be vacated
- is subject to a bankruptcy restriction order, an interim bankruptcy restrictions order, a debt relief restriction order or an interim debt relief restrictions order
- has been declared bankrupt and/or had their estate sequestered and the sequestration has not been discharged, annulled or reduced
- is subject to a disqualification order or a disqualification undertaking under the Company Directors Act 1986
- a disqualification order under or a disqualification undertaking accepted under the Company Directors Disqualification (Northern Ireland) Order 2002
- an order made under section 429(2)(b) of the Insolvency Act 1986 (failure to pay under a county court administration order)
- has been removed from the office of charity trustee or trustee for a charity by an order made by the Charity Commission or Commissioners or High Court on the grounds of any misconduct or mismanagement in the administration of the charity, or under section 34 of the Charities and trustees Investment (Scotland) Act 2005 from being concerned in the management or control of anybody, for which they was responsible, privy to, or which, by their conduct, contributed to or facilitated
- ceases to be a trustee by virtue of any provision in the Companies Act 2006
- is disqualified from acting as a trustee by virtue of section 178 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision)
- is included in the list of people considered by the Secretary of State as unsuitable to work with children
- is disqualified from working with children or subject to a direction under section 142 of the Education Act 2002
- is disqualified from working with children under sections 28, 29, or 29A of the Criminal Justice and Court Services Act 2000
- is disqualified from registration under Part 2 of the Children and Families (Wales) Measure 2010 for child minding or providing day care
- is disqualified from registration under Part 3 of the Childcare Act 2006
- has been disqualified from being a proprietor, teacher or other employee of an independent school
- has received a sentence of imprisonment (whether suspended or not) for a period of not less than 3 months (without the option of a fine) in the 5 years before or since becoming a governor
- has received a prison sentence of two and a half years or more in the 20 years before becoming a governor
- has at any time received a prison sentence of 5 years or more
- has been convicted under section 547 of EA 1996 (nuisance or disturbance on school premises) or under section 85A of the Further and Higher Education Act 1992 (nuisance or disturbance on educational premise) during the 5 years prior to or since appointment or election as a governor
- has refused a request by the clerk to the Governing Body to provide a criminal records certificate at an enhanced disclosure level under section 113B of the Police Act 1997

I confirm that none of the above legal restrictions on being a school governor apply to me.



I also confirm that I am not already a governor of two (or more) other maintained schools.

I am therefore eligible to serve as a governor of this school.

If any of these restrictions starts to apply to me at any time, I understand that this will automatically disqualify me from being a governor, and that I have a duty to inform the clerk or chair of the governing body in writing if this situation arises.

As a member of the Governing Body of Holy Cross School, I agree to abide by the principles set out in this document.

Governor Signature:

NAME IN CAPITALS:

Date:



Appendix F – Register of Business Interests

All Staff with Financial responsibility, and all Governors are required to complete a declaration in the Register of Interests, which should also include those interests relating to their spouse.

This declaration (including nil returns) is required for external audit purposes.

The Register of Governors' Business Interests declaration form appears overleaf and is required to be completed and submitted to the Clerk to Governors annually.



REGISTER OF GOVERNORS' BUSINESS INTERESTS

ACADEMIC YEAR _____ to _____

I declare the following business interests (nil returns are required) which may give rise to a conflict with the interests of the school; if any of these are my spouse's business interests I have indicated them as such:

I understand that this declaration will be held on a Register of Business Interests by the School's Finance Director, and has to be made available at all reasonable times for inspection by governors, staff, parents and duly authorised staff of the Education & Skills Funding Agency.

I undertake to notify any changes to the interests I have declared above to the Clerk to the Governors as soon as they occur. I also understand that the Register will be reviewed annually by the School's Auditors.

Signed: _____

Date: _____

NAME (IN CAPITALS): _____



Appendix G – Acronyms used within Holy Cross

AE	Alternative education
AfC	Achieving for Children
AFL	Assessment for Learning
APS	Average Point Score
ASD	Autism Spectrum Disorder
ATL	Attitude to Learning
BTEC	Business and Technology Education Council
CAF	Common Application Form
CEOP	Child Exploitation and Online Protection
CIF	Condition Improvement Funding
CLA	Children Looked After
CPD	Continuous Professional Development
CSE	Child Sexual Exploitation
DBS	Disclosure Barring Service
DOY	Director of Year
DSL	Designated Safeguard Lead
E&M	English & Maths
EAL	English as an Additional Language
EBAC	English Bacallaureate
ESFA	Education & Skills Funding Agency
EHCP	Education Health Care Plan
ELMT	Extended Leadership & Management Team
EWO	Education Welfare Officer
FGM	Female Genital Mutilation
FMS	Financial Management System.



FSM	Free School Meals
FFT	Fisher Family Trust
HOD	Head of Department
KCSIE	Keeping Children Safe in Education
KS3	Key stage 3 - Years 7,8,9
KS4	Key stage 4 - Years 10,11
KS5	Key stage 5 – Years 12,13
MFL	Modern Foreign Languages
L&T	Learning & Teaching
LA	Local Authority (Royal Borough of Kingston upon Thames -RBK)
LADO	Local Authority Designated Officer
LSCB	Local Safeguarding Children Board
LOP	Levels of Progress
LSA	Learning Support Assistant
NEET	Not in Education, Employment, or Training
NQT	Newly Qualified Teacher
NPP	Non-Pupil Premium
Ofsted	Office for Standards in Education, Children's Services and Skills
OJEU	Official Journal of the EU. (Advertising directory for contracts)
PA	Persistent Absence
PAN	Planned Admission Number
PP/G	Pupil Premium/Grant
Progress 8	Measure used to measure progress and attainment
PSHE	Personal, Social, Health Education
RAISE Evaluation	Reporting and Analysis for Improvement through School Self
RAISEonline	Provides interactive analysis of school data



SDP	School Development Plan
SECTION 48	Inspection that judges the religious character of a school
SEF	Self Evaluation Form
SEN	Special Educational Needs
SENCO	Special Educational Needs Co-Ordinator
SEND	Special Educational Needs and Disabilities
SFVS	School Financial Value Standard
SIMS	Schools Information Management System is a management information system designed specifically for schools.
SIP	School Improvement Partner
SLT	Senior Leadership Team
SMSC	Spiritual, Moral, Social and Cultural (development)
SPA	Single Point of Access
SRE	Sex & Relationships Education
TPG	Teacher predicted grade
TS	Teachers Standards
UCAS	Central organisation that processes applications to further education
VA	Value Added
YC	Young Carer