



LIFE Education Trust

# FINANCE PROCEDURES MANUAL

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Adopted  
To be reviewed May 2022

**FINANCE PROCEDURES MANUAL  
LIFE EDUCATION TRUST**

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### **Abbreviations**

- DfE – Department for Education
- ESFA – Education & Skills Funding Agency
- FFC – Finance & Facilities Committee
- Designated Finance Person – Appointed by the Trust Head of Finance to ensure segregation of duties.

## **Introduction**

LIFE Education Trust is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association (dated 6 June 2016) are the primary governing documents of LIFE Education Trust. The Board members of LIFE Education Trust are also the directors of the charitable company for the purposes of company law. The charitable company is known as LIFE Education Trust

The purpose of this manual is to ensure that the Trust maintains and develops systems of financial control which confirm with the requirements both of good financial management and propriety. It is essential that these systems operate correctly to meet the requirements of the funding agreement with the Department of Education (DfE).

The Trust must comply with the principals of financial control outlined in the Academy Trust Handbook published by the DfE. This manual will expand on that and will provide detailed information on the Trust's accounting procedures. This manual must be read by all staff involved in financial systems.

Compliance with this manual is mandatory and any contravention of procedures must be brought to the attention, in the first instance, of the Trust Head of Finance.

All staff are expected to follow the procedural details set out in each of the relevant Trust policies, which set out the specific processes and procedures referred to in this manual.

## **Organisational Structure and Responsibilities**

The Trust Board is responsible for the direction of LIFE Education Trust and its strategic management. This involves determining the guiding principles and regulations within which LIFE Education Trust operates.

The Trust Board has defined the responsibilities of each person involved in the administration of the Trust's finances to avoid omission or duplication of functions and to provide a framework of accountability to the Trust Board and staff.

The Trust CEO is the accounting officer for the Trust and although he may delegate financial responsibilities to other staff; those staff will be accountable to the Trust CEO for their performance in this respect.

### **Supporting Documents for Governance**

The following documents are included or are held in the Trust financial records

- Scheme of Delegation (written responsibilities of the Trust Board, its committees, LGB's the Head Teacher and staff; financial delegation limits)
- Budget plan
- 3 Year Financial forecasts
- Budget statement and outturn statements.
- Trust Board/Governing Body/Finance and Facilities committee minutes
- Register of business interests
- The Academy Trust Handbook

### **Roles & Responsibilities**

This summary description of roles and responsibilities forms part of a wider document, referred to as the Scheme of Financial Delegation.

#### **LIFE Education Trust structure of financial responsibilities for individual Board Members, Head Teachers' and staff**

The Board Members will:

- set spending priorities
- consider and approve the annual budget and forward spending plans
- determine virement and expenditure thresholds
- evaluate the effectiveness of expenditure decisions (i.e. value for money)
- delegate responsibilities to the Finance and Facilities (FF) Committee and to Local Governing Bodies as required
- ensure financial probity, including statutory and regulatory compliance.

### **Finance and Facilities Committee**

The Finance and Facilities Committee (FFC) is responsible for overseeing the financial affairs of the Trust and reports to the Board, operating in accordance with their terms of reference.

### **Trust Chief Executive Officer (CEO)**

The Trust CEO has overall executive responsibility for the Trusts' financial activities as approved by the Trust Board. The Trust CEO delegates responsibility to the Director of Operations, but the Trust CEO retains responsibility for:

- Approving new staff appointments within the authorised levels, unless otherwise delegated to the Academy's Head Teacher, and except for senior posts which the Trust have agreed to be approved by them
- Budget Virements as in the Scheme of Delegation
- Authorising of orders and contract in accordance with the delegated authorisation levels

## **Trust Head of Finance**

The Trust Head of Finance works closely with the Accounting Officer and reports to the Local Governing Bodies, the Finance and Facilities Committee and Trust Board. The main responsibilities are:

- Ensuring the annual accounts are correctly presented and adequately supported by the records of the Trust
- managing the Trust's financial position at a strategic and operational level within the framework for financial control determined by the Accounting Officer and Trust
- ensuring returns are submitted to the ESFA in line with the timetable set by the ESFA
- ensuring that sound systems of internal control are in place
- responsibility for day-to-day financial management
- setting and monitoring the budgets and reporting to the FFC and Trust
- supplying the Trust Board and FFC with regular budget monitoring information
- providing support and advice to LGBs in the execution of their delegated financial responsibilities

## **Internal Audit**

The Trust engages the services of an Internal Auditor who provides independent audit of internal control procedures within an agreed scope and in compliance to the current Academy Trust Handbook requirements.

The main responsibilities of the Internal Auditor are to provide Trustees with independent assurance that the tenets of the Academy Trust Handbook is being fully adhered to. Findings are reported to Trustees along with relevant recommendations for compliance, where applicable.

The scope of the Internal Auditor covers and is not limited to;

- The financial responsibilities of the Board are being properly discharged
- Resources are being managed in an efficient, economical and efficient manner
- Sound systems of internal financial control are being maintained
- Financial considerations are taken into account when decisions are made
- LGBs are properly discharging their delegated financial responsibilities

## **Finance and Other Staff**

Other members of staff which are the Senior Finance Officer Finance & HR Officer and the Finance Assistants (where applicable), budget holders and others (if staff leading school trips) will have some financial responsibilities which are detailed in the following sections of the manual. All staff are responsible for the security of Trust property, for avoiding loss or damage, for ensuring efficiency and economy in the use of resources and acting in accordance of the Trust's financial procedures.

## **Register of Business Interests**

All Trustees and staff with influence on financial decisions should declare any interests which may impact on school-related matters. For example, board members and staff should declare any links they have with companies or individuals from whom the Trust may wish to buy goods or services. Registers of business interests aid transparency and provide some assurance that personal interests do not influence school decisions.

The register should include all business interests, such as directorships, shareholdings or other appointments of influence within a business organisation which may deal with the Trust. The disclosures should also include business interests of relatives such as parent or spouse or business partner where influence could be exerted over a member of staff or a Trust member.

The Clerk to the Trust is responsible for maintaining the register of interest and any changes should be immediately reported. The register is updated on an annual basis. Even if there are no interests to report a NIL signed form should be returned.

The Director of Operations reviews the register and reports on any related party transactions to the Finance and Facilities committee.

The Trust Head of Finance also maintains a register of budget holder interest, which is updated annually.

## **Receipt of Gifts or Expenditure on Gifts**

Any member of the Trust or staff within the Trust or others cannot accept excessive or regular gifts or services from existing or prospective suppliers. The Trust maintains a register of gifts and services offered and whether they were accepted or rejected. Board and staff members are required to inform the Trust if any such offer is made.

The Trust approves any expenditure on gift and hospitality. Such expenditure is only authorised if the Trust can demonstrate that it has considered the principles of probity, accountability and value.

## **Accounting System**

The Trust is registered annually under the 1988 Data Protection Act and the named Data Controller is the CEO

All financial transactions of the Trust must be recorded on the Trust accounting system. The Trust subscribes to LGFL which is a system installed on the Trust's computer systems to detect viruses, spyware and other malicious threats. The system is regularly updated to ensure any latest threats are detected.

All accounting records are retained for six years after being scanned and held in a digital format. The current year is held in hard copy format in a secure area

## **Systems Access**

Entry to both Trust accounting systems is password restricted and the Finance team is responsible for setting the access levels for all members of staff using the system.

## **Back-Up Procedures**

The Network manager is responsible for ensuring that there are effective back up procedures for the accounting systems.

The Trust Finance system is a cloud based system with regular software provider back up cycle 24 hours a day. The Trust wide ICT strategy provides for a cloud based server storage solutions with 2 hourly back up cycle for all data including finance data held across all systems.

All servers are virtual machines running on two physical hosts. Daily snapshots are taken of the VM's and can restore entire machines, individual or groups of files.

A backup of the server snapshots is sent to a NAS (Network attached storage) that is located in the sixth form so that it is away from the main building. Backups are run every night and we have 30 days' worth of retention.

## **Transaction Processing**

All transactions input into the accounting systems must be authorised in accordance with the procedures as specified in this manual. The detailed procedures for the processing of payroll, purchase ledger and sales ledger are included in this manual.

Bank transactions are input by a member of finance staff who also checks and reconciles the statements. The reconciliations are in turn checked by the Trust Head of Finance.

When journal entries are made, supporting documentation should, where relevant, be filed to ensure the validity of the amounts processed. All journal entries must be authorised by a member of staff independent from the person entering the data to the finance system.

## **Transaction Reports**

The Trust Head of Finance will review system reports to ensure all transactions are posted correctly to the accounting system. The reports reviewed would include:

- Monthly Bank Reconciliation reports
- Monthly control account reconciliation
- Master File Payroll amendment reports
- Monthly purchase ledger and sales ledger reports
- Monthly management account reports summarising expenditure and income against Budget at budget holder level
- Trial Balance

Evidence of these reviews should be held in the form of a printed report signed by the Head of Finance

## **Reconciliations**

The designated member of finance staff is responsible for ensuring the following are reconciled each month:

- Purchase ledger control accounts
- Sales ledger control accounts
- Bank reconciliation via bank statements
- Payroll control accounts
- VAT account
- Suspense account
- Fixed Asset/Depreciation Accounts
- Reserves

Any outstanding unreconciled items over 3 months should be brought to the attention of the Trust Head of Finance.

## **Authorised Signatories List**

An authorised list, including specimen signatures will be maintained by the designated member of finance staff and in the in the finance office for reference purposes.

## **Financial Planning and Budget Setting**

### **Financial Planning**

Financial planning is an essential part of good financial management. It provides the Trust with a clear view of how it intends to use its resources. It has two key elements, the Trust development plan and budget.

The Trust Development plan will indicate how the Trusts' education and other objectives are going to be achieved within the expected level of income over the next three years.

The Trust Development Plan forms the basis for constructing the budget. It identifies the Trusts' educational priorities and has a strong focus on raising standards. It is important, therefore, that Trust Development Plan indicates the resource implications of each priority to guide decisions on Trust budget.

Clearly identified links must be in place between the Trust annual budget and its development plan.

### **Financial Planning Timetable**

The Academies planning calendar produced by the ESFA gives a summary of key dates about requirements that relate to funding, finance and Trust compliance in accordance with the funding agreement and must be adhered to. (See Appendix 6)

## **Annual Budget**

The Trust Head of Finance is responsible for preparing and obtaining approval for the annual budget. The budget must be approved by the Trust Board.

The approved annual budget must be submitted to the ESFA by the deadline stated in July of each year and the Trust Head of Finance is responsible for setting the timetable which allows sufficient time for the approval process and to ensure the submission deadline is met, including the meetings of LGBs and Finance and Facilities Committee.

## **Budget Monitoring**

Regular monitoring of income and expenditure against the agreed budget is central to effective financial management. It allows Trustees, Board Members, the Accounting Officer, the Head teacher, the Trust Head of Finance and staff to maintain financial control by reviewing the current position and taking any remedial action necessary.

### **Regular monitoring reports to the Board**

The LGBs (via the School Healthcheck), FFC, Trust CEO and Trust Head of Finance report termly to the Board. They explain any variances, any virements under delegated power, and seek approval for any virements required above delegated limits.

### **Reviewing special initiatives/ projects and specific grants**

Headings in standard budget monitoring reports may not allow the tracking of expenditure on individual initiatives, since they may cut across several categories. This exercise should be undertaken in parallel with mainstream budget monitoring if necessary. This will:

- Allow the Trust to monitor expenditure on the initiative against the budget
- Provide the financial information necessary to assess the cost effectiveness of the initiative

Departmental budget holders will be supplied with monthly financial reports in order that they can monitor their budget and seek, where required, assistance from the Trust Head of Finance.

## **Cash Flow**

The Trust Head of Finance is responsible for preparing cash flow forecasts to ensure the Trust has sufficient funds available for the day to day operations. If significant balances can be foreseen, steps will be taken to invest the extra funds. But similarly plans can be made to transfer funds back out of the investments to cover potential cash shortages.

## **Financial Procedures**

The Trust prepares rolling 3-year budgets.

## **The Budget Cycle**

The budget cycle is as follows:

- Autumn term
  - Implementation of current budget plan
  - Monitoring expenditure (monthly)
  - Reconciliation and closure of previous financial year
- Spring term
  - Monitoring and Reviewing of year's budget
  - Revised Budget where appropriate
  - Pre-planning new financial year
- Summer term
  - Planning for forthcoming year
  - Preparation and submission of financial budget plan

- Review of current year's budget

## **Budget**

The Trust Head of Finance is responsible for preparing and obtaining approval for the annual budget. The budget must be approved by the Accounting Officer, Local Governing Body, Finance and Facilities Committee and the Board.

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

The budgetary planning process will incorporate the following elements:

- forecasts of the anticipated number of pupils to estimate the amount of General Annual Grant
- latest estimate of other ESFA funding e.g. pupil premium or other specific funds
- review of other income sources available to the academy to assess likely level of receipts e.g. lettings
- review of past performance against budgets to promote an understanding of the academy costs
- identification of potential efficiency savings
- review of the main expenditure headings in light of the development plan objectives and the expected variations in cost e.g. pay increases, inflation and other anticipated changes
- all carry forward balances
- any unspent grants from the previous financial year
- review of restricted funds or specific grants to ensure regulatory compliance.

Comparison of estimated income and expenditure will identify any potential surplus or shortfall in funding. If shortfalls are identified, opportunities to increase income should be explored and expenditure headings will need to be reviewed for areas where reductions can be made. This may entail prioritising tasks and deferring projects until more funding is available. Plans and budgets will need to be revised until income and expenditure are in balance. In accordance with the Academy Trust Handbook an in year balanced budget must be set.

The approved budget is then entered onto the finance system at the start of the new financial year by the designated member of finance staff and verified by the Trust Head of Finance.

## **Other Government Funding**

In addition to GAG funding from ESFA the Trust may be awarded specific funding for other projects e.g. Condition Improvement Funds. This funding may be from the Department of Education or Local Authority. All government funding will be spent in accordance with the terms and conditions imposed, accurately recorded as government income (restricted) and audited externally annually.

The designated Academy Finance officer is responsible for recording income and expenditure for each grant, providing a reconciliation within the monthly management accounts.

## **Other Grants and specific funding**

In addition to the GAG funding from the ESFA and other government funding, the academy/MAT may be awarded additional grants from time to time relating to specific projects e.g. Sport England Funding, Football Foundation Funding, Charitable Grants etc. All applications for additional external funding must be approved and supported by the Board of Governors/Trustees. All external funding and grants will be spent in accordance with the terms and conditions imposed, accurately recorded as income specific to a certain project and audited externally annually.

The designated Academy Finance Officer is responsible for recording income and expenditure for each grant, providing a reconciliation within monthly management accounts.

## **Funds held in Trust**

Where funds are held in trust the designated Academy Finance Officer is responsible for ensuring accurate recording of the income

and expenditure, as well as ensuring the funds are recognised separately as set out in the memorandum and articles.

## **Virements**

Virements shall be approved and minuted by the Local Governing Body and should be within the agreed criteria and financial limits.

## **Revised Budget**

Monitoring and analysis of the agreed budget should be carried out on a monthly basis by the Accounting Officer, the Director of Operations and the Trust Head of Finance and reports presented to the Local Governing Body, the Finance and Facilities Committee and to the Board. Where significant variations to the agreed budget are identified or where a number of substantial virements have been approved by the Local Governing Body and or where significant staff changes have occurred in-year, then a Revised Budget should be prepared and approved by the Trust Board. This Revised Budget should then form the basis of analysis of all income and expenditure until the financial year end.

## **Budget Forecast Return**

The approved budget must be submitted to ESFA by 31 July each year by Trust Head of Finance. The budget forecast outturn return has to be submitted by mid-May (date set by ESFA) each year. Trust Head of Finance is responsible for establishing a timetable, which allows sufficient time for the approval process of both returns and ensures that the submission dates are met.

## **Monitoring and review (including management accounts)**

Monthly reports are prepared by the designated member of finance staff.

The reports include:

- actual income and expenditure against budget (shown as month to date and cumulative).
- A summary highlighting and explaining variances against budget.

These reports are checked and validated by the Trust Head of Finance.

Any potential overspend against the budget must in the first instance be discussed with Trust Head of Finance.

The monthly reports are scrutinised and necessary action agreed with the Accounting officer, the Director of Operations, the Local Governing Body, the Finance and Facilities Committee and/or the Board, according to the scheme of delegation.

## **Independent checking procedures**

The Trust Head of Finance produces termly Finance Health checks updates for all Academies within the Trust in compliance with the Academy Trust Handbook. This is presented to with the Finance Link Governor of each Academy along with all relevant evidence for verification. The Finance Link Governor then presents the Health check update to Governors at the next Governing Body meeting. A summary of the Finance Health check updates is then presented to the Finance & Facilities Committee.

## **Review of regularity**

The Accounting Officer reviews the following documents monthly/termly to ensure the academy trust is working within the boundaries of regularity and propriety:

- reviews management accounts (monthly)
- reviews compliance against the scheme of delegation
- reviews transactions for evidence of connected party transactions
- value for money practice
- necessary financial controls are in place (e.g. reconciliations up to date)

The Accounting Officer is responsible for:

- adherence to tendering policies
- transactions being in line with delegated authorities as set out by the Academy Trust Handbook
- compliance with trustees/governors' minutes

An external auditor will undertake compliance checks as part of the annual audit in respect of tendering, accounting, transactions and governance.

## **Annual accounts**

The Trust must prepare annual audited financial statements for the accounting period to 31 August.

The accounts are prepared in house by the Trust Head of Finance and presented to the external auditors for Audit.

The accounts are then submitted as follows:

- by 31 December – to ESFA
- by 31 January – published on Trust website
- by 31 May – to Companies House

## **Audit arrangements**

External auditors must be appointed in accordance with the Academy Trust Handbook.

The Trust Head of Finance is responsible for managing the audit process, by liaising with the auditors, arranging the timetable for accounts and audit completion and ensuring deadlines are met.

## **Work undertaken during accounting period**

The Trust Head of Finance is responsible for the following tasks to be undertaken during the year to facilitate a smooth audit process:

- reviewing the ledger structure
- maintaining a fixed asset register
- monthly depreciation charges
- maintaining income and expenditure records (including filing of invoices)
- reviewing aged debtors for any provisions required
- control account reconciliations (bank, wages, debtors, creditors)
- review of control account balances

## **Work undertaken for the year end**

The Trust Head of Finance is responsible for the following tasks to be undertaken at the end of the year to facilitate a smooth audit process:

- stock take and including of year end stock value
- prepayments and accruals
- prepayments or accruals for grant income
- control account reconciliations (bank, payroll, debtors, creditors)
- close down of the purchase ledgers
- close down of the Sales ledgers and aged debtors
- pension valuations
- Pension Audit

## **Accounts Return**

The academy trust must prepare an annual accounts return for the accounting period to 31 August, which is

submitted to the ESFA by 31 January.

The accounts return is outsourced to auditors for preparation.

## **Document retention**

Documents are retained in accordance with the Retention schedule policy.

## **Accounting system**

All the financial transactions of the academy trust must be recorded onto the computerised financial information accounting system.

## **System Access**

Access to the system is password restricted to users who are approved by the Accounting Officer. Other users e.g. external accounting providers must also be authorised by the Accounting Officer.

The IT Manager is responsible for implementing a system which ensures that passwords are changed regularly.

## **Back-up Procedures**

- Frances Bardsley Academy and The Bridge

The Network manager is responsible for ensuring that there are effective back up procedures for the accounting systems.

All files are stored on an industry standard HP SAN (Storage Area Network). The files are stored across multiple drives using RAID 5 on the main servers and RAID 10 on the database servers (in the event of a hard drive failure there would be no loss of data as it is replicated across multiple disks). If a HD fails we can replace and it will automatically copy data back to the drive.

All servers are virtual machines running on three physical hosts. Daily snapshots are taken of the VM's and can restore entire machines, individual or groups of files.

A backup of the server snapshots is sent to a NAS (Network attached storage) that is located in the sixth form so that it is away from the main building. Backups are run every night and we have 30 days' worth of retention.

A full backup of the File Server is also scheduled to run weekly using Veeam and is kept on a dedicated NAS at Benhurst Primary School.

- Benhurst Primary

A bi-Weekly backup of the File Server, SIMS server, and Domain Controller is performed using Veeam and stored remotely on a dedicated NAS at the Frances Bardsley Academy. A cloud backup of all School data is performed with 2 hourly updates.

- Roxwell Primary

A daily backup of all servers is ran using DPM and kept on premises, on a separate server. A cloud backup of all School data is performed with 2 hourly updates.

- Margaretting Primary

A cloud backup of all School data is performed with 2 hourly updates.

- Dame Tipping Primary

A daily backup of all servers is ran using DPM and kept on premises, on a separate server. A cloud backup of all School data is performed with 2 hourly updates.

- Ford End Primary

A daily backup of all servers is ran using DPM and kept on premises, on a separate server. A cloud backup of the SIMS data is performed daily using Redstor (on LGFL servers).

The disaster recovery plan explains what to do in the event of loss of accounting facilities or financial data.

All Trust wide systems are backed up to secure cloud servers with 2 hourly updates.

## **Transaction processing**

All transactions input to the accounting system must be authorised in accordance with the procedures specified in this manual.

All journal entries are authorised prior to input onto the accounting system by a member of staff other than the Accounting Officer. An electronic copy is retained on file, together with the evidence of authorisation.

## **Transaction reports**

The Trust Head of Finance reviews the following system reports to ensure that only regular transactions are posted to the accounting system:

- amendment reports for the payroll, purchase ledger and sales ledger;
- System reports summarising expenditure and income against budget at budget holder level
- Trial Balance

## **Reconciliations**

The designated Academy Finance officer is responsible for ensuring the following reconciliations are performed each month, and that any differences are investigated

- sales ledger control account
- purchase ledger control account
- payroll control account
- VAT control account
- all suspense accounts
- bank balance per the nominal ledger to the bank statement

Trust Head of Finance signs all reconciliations as evidence of review.

Any unusual or long outstanding reconciling items are brought to the attention of the Accounting Officer and dealt with according to the bad debt limits in this manual.

## **Cash Management**

### **Bank Accounts**

The following procedures must be followed when opening a bank account and operating it:

- the Trust is responsible for selecting the banking institution and negotiating the terms and conditions
- the Board must authorise the opening of all bank accounts
- the Academy Trust /MAT will ensure that in the event of changes to key personnel or governors/trustees, signatories will be changed immediately and the bank notified. Any on-line access to banking will also be removed
- terms of arrangements, including cheque signatories or BACS authorisations and the operation of the accounts must be formally recorded and agreement minuted
- the trust must inform the bank, in writing, that their accounts must not become overdrawn

the trust must ensure there are sufficient funds to cover large payments

## **Deposits**

Where cash/cheques are receipts must be banked at within five working days, details of the deposit must be entered on a bank issued paying-in slip in duplicate - where applicable.

Where a bank issued card is used to pay in cash/cheques, a bank issued receipt must be obtained for records.

- the amount of the deposit
- a reference (for example the number of the receipt or the name of the debtor)
- a copy of the paying-in slip and the cheque should be scanned and saved in the bank rec file on the G Drive and attached to PSF Finance system.

The designated Academy Finance officer is responsible for posting details of the cash/cheque deposited at the bank (within 2 working days) attaching electronic copies of the paying in slip stamped and dated (where applicable) or a bank system generated receipt of payment issued by the bank.

## **Payments and withdrawals**

All cheques and other instruments authorising withdrawal from academy bank accounts (where applicable) must be made in accordance with the scheme of delegation.

This provision applies to all accounts, public or private, operated by or on behalf of the Trust governing body of the academy including funds held in trust. Authorised signatories must not sign a cheque relating to goods or services for which they have also authorised the expenditure.

The designated Academy Finance officer ensures bank reconciliations are performed on a monthly basis. Reconciliation procedures must ensure that:

- all bank accounts are reconciled to the academy's cash book at the last calendar day
- reconciliations are prepared by the designated Academy Finance officer
- reconciliations are subject to an independent monthly review carried out by Trust Head of Finance.

## **Petty Cash**

The Trust does not operate a petty cash system.

## **E-procurement & Payments**

The school charge card is used only when it is not practical to use the purchase order/cheque system. It is used mostly for internet purchases. Issue of cards by the bank must have prior authorisation of approved bank signatories.

Custody of the card is the responsibility of the card holder, and any loss must be reported immediately.

The card is kept in the safe and is only used by:

- Head Teacher
- Finance Officer
- Admin Support Officer
- Site Manager

Any department wishing to make a purchase on charge card must complete an order form and pass this to the designated Academy Finance officer. All order forms detailing the purchase must be signed by the Budget Holder.

The credit card statement is reconciled with receipts for all items. A summary is produced of all purchases which is signed by the Head Teacher. Journals will be entered onto the system for each transaction.

## **BACS Payments**

On receipt of an invoice, the appropriate finance person should ensure the following:

- confirm if an official purchase order has been raised for the purchase
- the delivery note has been checked
- the delivery is of correct quantity, quality and price
- it has not been previously paid
- funds are available in the relevant budget

The payment is then prepared for BACS payment. The designated Academy finance officer ensures that the invoice amount is correct, and that the bank account and sort codes have been correctly entered. The payment is then uploaded to the bank and two signatories approve the payment. Where possible, one being

the Trust Head of Finance, and two being the Executive Head, or Head of School. Alternative signatories are used when those are no available.

Normally, BACS payments are processed in accordance with the payment terms although every effort is made to ensure the school benefits from early payment discounts.

## **Reserves**

Any overall surpluses or deficits (reserves) at the end of the year are carried over to the following year.

The Accounting Officer must inform ESFA immediately if a deficit is anticipated.

If the Trust is forecasting a deficit at the end of any financial year, the Local Governing Body, the Finance and Facilities Committee and the Board have a responsibility to ensure action is taken at the earliest opportunity to address this issue.

The academy trust undertakes to ensure that it holds a contingency reserve sufficient to cover unplanned emergency events.

## **Capital Reserves**

Any overall surpluses at the end of the year are carried over to the following year.

It is the responsibility of the designated Academy Finance officer to keep accurate records of the capital funds, especially where grants have been received for capital projects.

## **Personnel and Payroll**

The Trusts' payroll is administered 'in house' at FBA using PS Financials software. This includes monthly payroll processes, responsibility of making payments and returns the HMRC, payments and returns to pension scheme administration and returns to the timetable of payroll deadlines.

The Trusts' HR service is provided by Stone King. Their service provides and helps with HR issues including advice on issues not limited to occupational health, disputes, contractual changes and restructures of staff.

## **Staff Appointments**

All members of Trust SLT, along with Head Teachers for individual Academies are appointed by the Board except for members of School SLT, who are appointed by the Local Governing Body.

The Head Teacher has authority to appoint staff within the authorised establishment, except for the Deputy Head Teachers and the Trust Head of Finance (a shared post with the Trust). These appointments must follow consultation with the Trust. All personnel changes must be notified in writing to the Accounting Officer immediately.

The Pay and Personnel committee is responsible for ensuring the Trust's Pay Policy is implemented

The CEO and Head Teachers are responsible for ensuring the statutory obligations around the safe recruitment policy and procedures are administered.

Personnel information is held for all members of staff in manual files which include contracts of employment and relevant evidence of identification, with access strictly limited to authorised staff only and separately on SIMS by the Head Teachers' PA. Copies of contracts are held securely by the Finance Officer for payroll confirmation.

A single central staff record is maintained for Trust staff and for each Academy school by a designated administrator. This record is checked termly by the HR manager or the Headteacher.

## **Payroll Administration**

Payroll is administered 'in house' at MAT.

All staff are paid monthly through the payroll system. A payroll file is created for each employee which records:

- salary
- bank account details
- taxation status

- ✓ personal details
- ✓ any deductions or allowances payable
- ✓ other legal and relevant details
- ✓ Any application approved job related overtime and expenses claims

New payroll files will be created by the designated payroll officer on receipt of evidence of employment offer consisting of a signed contract of employment and evidence of relevant pre-employment verification.

The paperwork required to create a new payroll file includes;

- A contract letter signed by the Head Teacher or Executive Headteacher.
- Completed Personal Information form
- HMRC Starter Checklist
- P45 where possible

Contract amendments including terminations will be processed by the designated Payroll Officer on receipt of a letter signed by the Head Teacher or Executive Head.

All new contracts and amendments made by the Payroll Officer must be submitted to the Trust Head of Finance for checking and then placed in the relevant school file for records.

The designated Payroll Officer inputs all staff sickness and other absences a month in arrears. The absence reports are prepared by the Admin Support Officer at each school and are sent to both HR and the designated Payroll Officer. The reports must be submitted by the 5th of each month for processing at the next payroll.

The designated Payroll Officer will prepare and distribute a timetable for payroll processing specifying key dates, by month, for the year. See Appendix - 79

## **Payments to Staff**

Completed payroll data should be placed in the relevant school file by the designated Payroll Officer for checking and approval on behalf of Headteacher by the Trust Head of Finance. Authority to release BACS payment will be by the Head Teacher or in his/her absence a member of SLT by their co-approval of online BACS payment.

The designated Finance Officer must complete all the tasks on the monthly payroll checklist (Appendix - 4)

The designated Payroll Officer compares the current month's and the previous month's gross salary payments showing adjustments made for new appointments, resignations, pay increases etc. The Trust Head of Finance reviews these against each school's Board approved budgets and also for accuracy and then provide approval.

The designated Payroll Officer also compares the current month's and the previous month's net salary payments showing adjustments made for new tax codes and pension changes. This comparison is reviewed and approved by Trust Head of Finance.

The payroll system automatically calculates the deductions due from payroll to comply with current legislation. The major deductions are for tax, National Insurance contributions and pensions. The amounts payable are summarised on a payroll journal which is automatically entered onto the finance system by the payroll system once all approvals have been obtained. There are also other third party deductions e.g. Child Care vouchers, Union fees, This is checked as part of the month end procedures by Trust Head of Finance.

After the payroll has been processed the nominal ledger is automatically updated. Postings will be made both to the payroll control account and to each Academy's cost centres. The designated Payroll Officer will complete a report that compares the actual costs versus the budget and provide explanations for any differences.

Annually, the designated Payroll Officer and Trust Head of Finance and Human Resources Manager check each member of staff that the gross pay per the payroll system agrees to the contract of employment held on the personnel file. This will be done by selecting a sample size equal to 20% of the total staff of each Academy.

The designated Payroll Officer will review the payroll control accounts each month to ensure they balance and investigate and resolve any differences.

All salary payments are made by BACS. The monthly BACS files are to be first approved by the Trust Head

of Finance and co approved for release by the Headteacher or Executive Headteacher.

### **Third Party Payments**

All third party payments are to be collated and processed by the designated Payroll Officer. They must ensure they are paid within the monthly timelines required. All payments are to be first approved by the Trust Head of Finance and the Headteacher or Executive Headteacher.

### **Salary advances**

The Trust does not award salary advances.

### **Overtime**

Timesheets for additional hours or overtime are completed by the employee. Prior to submission the completed additional hours report must be authorised by the Headteacher. The timesheet is then authorised by the budget holder and signed off by the Head Teacher. Claim forms must not be submitted prior to the work being undertaken. The designated Payroll Officer must ensure the authorised in advance box is initialed and dated by the Headteacher before processing, if not it should be returned for full approval by the payroll Officer.

Planned overtime for example hours worked during lettings hours will be assumed approved if worked in accordance with lettings booking requirement.

The fully approved additional hours timesheets are collated by the Admin Support Officer at each school and then submitted to the designated Payroll Officer. They must be provided by the 5th of each month to ensure they are included in the payroll run. No payments for work undertaken will be made other than via the payroll system.

### **Severance Payments**

The Trust is able to self-approve the non-contractual element of severance payments up to £50,000. A business case must be presented before agreeing a payment, using the form provided by ESFA on Gov.uk.

Where the non-contractual element is on or over £50,000 prior approval from ESFA must be sought.

The Accounting Officer must sign off and review each business case.

### **Ex-gratia Payments**

Any ex-gratia payments must be submitted to ESFA for prior approval.

## **Income**

### **ESFA Grants**

The main sources of income for the academy are the grants from the ESFA. The receipt of these sums is monitored directly by the Designated Finance Person who is responsible for ensuring that all grants due to the academy are collected. The monthly allocation is checked against the schedule provided by the ESFA and any differences reported to Trust Head of Finance.

### **Other Grants**

The receipt of these sums is monitored directly by the Designated Finance Person who is responsible for ensuring that all grants due to the academy are collected.

Grants received for capital projects are monitored by the Designated Finance Person producing an income and expenditure account for each project which is reviewed by Trust Head of Finance.

### **Trips (Appendix 5 & 6)**

A lead member of staff must be appointed for each trip to take responsibility for the organisation of the trip. The lead teacher must prepare a summary of the trip itemising travel, accommodation and any other activities which must be costed. Student numbers should also be included as well information regarding Pupil premium students. The Designated Finance Officer should check this and agree the student contribution. This should then be checked by the Head Teacher and signed off.

Students should make payments via the school's income software eg. ParentPay or Squid.

The designated Finance officer should run a report from the software showing the amount paid and the amount outstanding. This record should be sent to the lead teacher on a weekly basis and the lead teacher is responsible for chasing the outstanding amounts.

Trips should be run at cost price, although allowance can be made for administrative fees and additional staff cover. If the school decides to subsidise the school trip the amount of subsidy must be approved by the Head Teacher in advance of the booking being made.

This account is then reconciled on a monthly basis and ensured the account has a nil balance on closure with any remaining surplus transferred to miscellaneous income nominal code.

## **Catering**

Payments for catering by pupils and staff are made via the school's income software e.g. Parentpay or Squid.

Where the school has a contract caterer the company will invoice the school direct for paid meals and FSM. If catering is provided in-house then a catering income and expenditure account is set up. Income from the income software should be allocated to this account as well as expenditure incurred for supplies. This account is then reconciled on a monthly basis.

## **Lettings**

The lettings assistant or designated finance person is responsible for maintaining records of bookings of sports and other facilities and for identifying the sums due from each organisation. Payments must be made in advance for the use of facilities by BACS/Bank Transfer.

Details of organisations using the sports and other facilities will be held by the Finance Department who will establish a sales ledger account and produce a sales invoice from the Financial Information accounting system.

Copies of the organisations up to date relevant Public Liability, indemnity, insurance and qualifications (where relevant e.g. Safe Guarding Procedures, H&S, First Aid, Instructor etc.) are kept with the Letting Agreements and are reviewed annually. It is the responsibility of the lettings assistant or designated finance person to ensure that these documents are current and copies placed on file.

## **Sundry income**

Income from other sources (for example educational consultancy) is priced in consultation with the Trust Head of Finance. The transaction must not be undertaken until the price has been agreed by all parties .

## **Gift Aid**

To ensure the academy trust, in its position as an exempt charity, receives all the monies it is entitled to the Designated Finance Person

- reconciles income against records to confirm expected amounts have been received by the donor
- ensures the tax reclaimable from HMRC has been obtained and any relevant business use deductions have been made.

## **Bad Debts**

The Designated Finance Person pursues all invoices of more than 30 days of issue that are unpaid. If the debt remains unrecoverable after 6 months, or it becomes clear that the debt will not be repaid, the designated Finance Officer submits a report to the Finance and Facilities committee for approval of write off.

## **Purchasing**

The Academy must achieve value for money on all purchases. The following general principles must be applied when purchases are made:

- Probity, it must be demonstrable that there is no corruption or private gain involved in the contractual relationships of the academy
- Accountability, the academy is publicly accountable for its expenditure and the conduct of its affairs
- Fairness, that all those dealt with by the academy are dealt with on a fair and equitable basis

## **Routine Purchasing**

Budget holders will be informed of the budget available to them at least one month before the start of the academic year. It is the responsibility of the budget holder to manage the budget and to ensure that the funds available are not overspent. Data detailing actual expenditure and committed expenditure (orders placed but not paid for) against budget will be supplied to each budget holder each month. Budget holders will be able to monitor data relating to their own budget areas on a monthly basis via reports from SIMS.

Routine purchases within budget can be ordered by budget holders. The Finance Department should utilise 'Deals for Schools' as recommended by the ESFA to ensure that the value for money principle is adhered to. A quote or price must always be obtained before any order is placed. If the budget holder considers that better value for money can be obtained by ordering from a supplier not on the approved supplier list the reasons for this decision must be discussed and agreed with the designated Finance Officer. Copies of all quotes must be attached to the order form.

## **E-procurement**

Any department wishing to make a purchase on the school charge card must complete an official order form in the usual manner and pass this to the designated Finance Officer to make the purchase. All order forms detailing the purchase must be signed by the Budget Holder.

Occasionally the school charge card is used to purchase small items where it is not possible to order this elsewhere. This must be recorded and countersigned by the budget holder.

### **Orders**

- All orders must be raised as a requisition on the PS Financials finance system and approved by the budget holder once checking there is sufficient funds in the budget.

They are then converted to a Purchase Order, where the designated finance person will also check the budget and approve or reject if necessary. This is when goods or service can be ordered.

- The budget holder or designated finance person must make appropriate arrangements for the delivery of goods to the academy. On receipt the budget holder must undertake a detailed check of the goods received against the goods received note (GRN) and make a record of any discrepancies between the goods delivered and the GRN. Discrepancies should be discussed with the supplier of the goods immediately.
- If any goods are rejected or returned to the supplier because they are not as ordered or are of sub-standard quality, the Finance Department should be notified.

All invoices should be sent to the Finance Department. Invoices are entered onto the finance system and will check:

- ✓ invoice arithmetically correct
- ✓ invoice posted to purchase ledger
- ✓ goods/ services received
- ✓ goods/services as ordered
- ✓ prices correct
- ✓ invoice authorised for payment
- ✓ payment authorised
- ✓ VAT calculated correctly
- ✓ payment made

The budget holder must make a detailed check against the order and the GRN and this document must be sent back to the Finance Department. Budget holders must undertake these checks asap.

If a budget holder is pursuing a query with a supplier the Finance Department must be informed of the query. The

Finance Department will then input details of payments to be made to the purchase ledger including payment terms. Payments are generated once a month.

BACS payments are input by the Finance Team and authorised on-line by two signatories.

## **Orders over £5,000 but less than £50,000**

At least three written quotations should be obtained for all orders over £5,000 but less than £50,000 to identify the best source of the goods/services. Written details of quotations obtained should be prepared and retained by budget holders for audit purposes. They can also be attached to the requisition on the finance system.

## **Orders over £50,000**

All goods/services ordered with a value over £50,000, or for a series of contracts which in total exceed £50,000 must be subject to formal tendering procedures.

## **Official Journal of the European Union**

Contracts over the published limit in accordance with OJEU must be tendered.

## **Tendering**

All purchases with a value greater than £50,000 must be put out to formal tender.

## **Trading with related parties**

The register of business interests is regularly reviewed by Trust Head of Finance. All transactions of related parties are reported to the Finance and Facilities committee and the Board.

## **Trading with connected parties**

Trading with connected parties must be in line with the Academy Trust Handbook (Section 5.33, 2021)

## **Goods and services for private use**

No goods are ordered or services provided to include any elements of private use by governors and staff.

## **Forms of Tenders**

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

- **Open Tender:** This is where all potential suppliers are invited to tender. The budget holder must discuss and agree with the Trust Head of Finance how best to advertise for suppliers e.g. press, trade journals or to identify all potential suppliers and contact directly if practical. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.
- **Restricted Tender:** This is where suppliers are specifically invited to tender. Restricted tenders are appropriate where:
  - there is a need to maintain a balance between the contract value and administrative costs
  - a large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the academy's requirements,
  - the costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.
- **Negotiated Tender:** The terms of the contract may be negotiated with one or more chosen suppliers. This is appropriate in specific circumstances:
  - the above methods have resulted in either no or unacceptable tenders,
  - only one or very few suppliers are available,
  - extreme urgency exists,
  - additional deliveries by the existing supplier are justified.

## **Preparation for Tender**

Full consideration should be given to:

- objective of project
- overall requirements
- technical skills required
- after sales service requirements
- form of contract.

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

A tender brief must always be prepared and is reviewed by the Local Governing Body.

## **Invitation to Tender**

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

An invitation to tender should include the following:

- introduction/background to the project
- scope and objectives of the project
- technical requirements
- implementation of the project
- terms and conditions of tender
- form of response
- dates for decision and work to be delivered

## **Tender Acceptance Procedures**

The invitation to tender should state the date and time by which the completed tender document is received by the EA to the CEO. Tenders are submitted in plain envelopes clearly marked to indicate they contain tender documents. The envelopes should be time and date stamped on receipt and stored in a secure place prior to tender opening. Tenders received after the submission deadline are not accepted.

## **Tender Opening Procedures**

All tenders submitted should be opened at the same time and the tender details should be recorded. Two persons should be present for the opening of tenders as follows:

- For contracts up to £25,000 - two of the budget holder, Trust Head of Finance
- For contracts over £25,000 - the Head Teacher or Trust Head of Finance plus a member of the Finance and Facilities committee

A separate record details the names of the firms submitting tenders and the amount tendered. The record is signed by both people present at the tender opening.

## **Tendering Procedures**

The evaluation process should involve at least two people. Those involved should disclose all interests, business and otherwise, that might impact upon their objectivity. If there is a potential conflict of interest then that person must withdraw from the tendering process.

Where an external company is used to undertake tenders on behalf of the Trust, tenders will always be analysed and a report produced for the Trust.

Those involved in making a decision must take care not to accept gifts or hospitality from potential suppliers that could compromise or be seen to compromise their independence.

Full records should be kept of all criteria used for evaluation and for contracts over £100,000 a report should be prepared for the Finance & Facilities Committee highlighting the relevant issues and recommending a decision. For contracts under £100,000 the decision and criteria should be reported to the relevant Local Governing Body, under £75,000 the CEO and under £50,000 the Head Teacher.

The accepted tender should be the one that is economically most advantageous to the Trust. All parties are then informed of the decision.

## **Insurance**

The Finance and Facilities Committee reviews insurance arrangements annually. They ensure that the sums insured are commensurate with the risks and include cover for Trust property when off the premises.

Budget holders must ensure all valuables are kept locked away.

## **Trustees Expenses**

Directors and Members of the Local Governing Bodies may claim allowances to cover expenditure necessary to enable them to perform their duties. This does not include an attendance allowance, or payment to cover loss of earnings. Directors and Members of the Local Governing Bodies may claim allowances by completing a claim form and submitting it to the designated Academy Finance Officer. Allowances will only be paid on the provision of a receipt, and will be limited to the amount shown on the receipt. Members of the governing board may claim for: -

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

Claims will be paid in arrears on a case-by-case basis. Reimbursable costs should be agreed in principle by the Headteacher or the Trust Head of Finance before they are incurred.

The Chair of Directors (or the vice-chair, where appropriate) may investigate claims that appear excessive or inconsistent.

All claims will be subject to an independent audit. Travel expenses where a Director or Local Governor uses their own vehicle must not exceed the HM Revenue and Customs (HMRC) approved mileage rates .

Trustees wishing to make claims under these arrangements, must complete a claims form from the Designated Finance Person together with the relevant receipts. The form must be submitted to the Finance Department within two weeks of the date when the costs were incurred, when they will be submitted for prior approval by Chair (or for the Chair, a member who is not the Chair).

Claims will be subject to independent audit and may be investigated by the Chair of the Board if they appear excessive or inconsistent.

## **Gifts**

Ordinarily gifts should be rejected, unless they are of negligible value (e.g. diaries, calendars). However, any gifts or hospitality in excess of £25 are reported to the Accounting Officer in order to protect the individual receiving the gift. This is particularly important where the person receiving the gift is a budget holder, has the ability to influence purchasing decisions or regularly receives reimbursement from the school for items other than travel expenses.

Gifts that have been reported are entered onto the gifts and hospitality register.

## **Energy Management**

Meters should be check before authorising any invoices from the utilities providers. Any discrepancies or unusual reading should be raised with the Designated Finance Person immediately.

The Site team ensures that the school's heating system is operated and run as efficiently as possible.

The designated Finance Person ensures that the school is purchasing energy at the most competitive prices available.

All staff have the responsibility to work in an energy efficient manner at all times (e.g. turning off computers, lights and heating when not required).

## **Fraud**

The trust does not tolerate fraud. Where instances of fraud or theft are discovered these must be reported to the Head Teacher immediately. The Head Teacher will determine, where necessary in consultation with the Chair of the Board, notification of the Police. For fraud or theft over £5,000 reports must be submitted to the ESFA, and all such reports copied to the Chair of the Board.

## **Whistleblowing**

The Trust has a Whistleblowing policy in place which is accessible to all staff.

## **Leasing**

The Trust does not permit Finance leases as they are a form of borrowing which is not permitted under the Academy Trust Handbook.

## **VAT**

### **VAT 126 form**

The Designated Finance Person is responsible for submitting the VAT 126 form per month for the Trust.

### **Fixed Assets Acquisition and Disposal**

The acquisition and disposal of fixed assets must be managed in line with the Academies Financial Handbook.

### **Asset Register**

All items purchased with a value over the Trusts capitalisation limit of £1,000 must be entered on the fixed asset register with the following details:

- asset description
- asset number
- serial number
- date of acquisition
- asset cost
- expected useful economic LIFE
- depreciation
- current book value
- PFS Financials nominal code recorded to
- location
- name of member of staff responsible for the asset

The asset register helps:

- ensure that staff take responsibility for the safe custody of assets
- enable independent checks on the safe custody of asset
- effective utilisation of assets and to plan for their replacement
- external auditors to draw conclusions on the annual accounts
- support insurance claims

Examples of items to include on the asset register include:

- ICT hardware and software (this list can be combined and used to identify software licenses to ensure the school is complying with legislation)
- Reprographic equipment
- Office equipment
- Furniture
- AVA equipment
- Cleaning equipment
- Catering equipment
- Technology equipment
- Premises equipment

### **Security of Assets**

All the items in the register are permanently and visibly marked as the academy trust's property. Equipment is, where possible, stored securely when not in use.

An annual count is undertaken by the Asset manager, who is different from the preparer of the asset register. Where discrepancies between the physical count and the amount recorded in the register are found these are investigated promptly and, where significant, reported to Trust Head of Finance.

### **Disposals**

Disposals, where applicable, are in line with the financial limits in the scheme of delegation.

Items which are to be disposed of by sale or destruction must be authorised for disposal by the Head Teacher and, where significant, should be sold following competitive tender.

### **Loan of Assets**

Items of Trust property must not be removed from Trust premises without the authority of the Head Teacher. A record of the loan must be recorded in a loan book and booked back in when it is returned.

## Appendix 1 - Scheme of delegation: Financial powers plus Authorisation limits

Activity	Trust Board	Sub committees	CEO	Headteacher	Other staff
1. Authorising the disposal of unusable or obsolete equipment included on the inventory	Items over £1,000	LGBs £501-£1000		Items up to £500	
2. * (a) Signing of all cheques drawn on the school subsidiary account <i>*(where applicable)</i>  (b) Signing of all cheques drawn on the main Trust account <i>*(where applicable)</i>	Chair of Trust board to be one of two signatories for all cheques over £20,000	Chair of LGB to be one of two signatories for all cheques over £10,000	CEO for cheques up to £20,000	Headteacher or member of SLT for all cheques below £10,000  Headteacher and a member of SLT on all cheques over £10,000	SLT  SLT
3. Approval of BACs payments (delegation according to the account being used)	Chair of Trust board approves any individual payment over £20,000	Chair of LGB authorises any payments over £20,000	CEO approves payments above £20,000	Headteacher or member of SLT signs off schedule and individually checks and signs off payments over £10,000	Trust Head of Finance checks schedule against invoices prior to payment**
4. Approval of BACS payroll payments				Headteacher and member of SLT and Trust Head of Finance approves BACS	

<b>Activity</b>	<b>Trust Board</b>	<b>Sub committees</b>	<b>CEO</b>	<b>Headteacher</b>	<b>Other staff</b>
5. Approving transfer between budget headings (virements) within agreed limits.	<b>Trust board over £50,000</b>		<b>CEO up to £50,000</b>	<b>Headteacher – up to £25,000</b>	<b>Trust Head of Finance maintains record of all virements for termly report to Trust board</b>
6. Writing off debts	<b>Over £500</b>	<b>LGB £250-500</b>		<b>Up to £250</b>	

All bank accounts will be held in the name of LIFE Education Trust; there will be subsidiary accounts for each of the schools within the trust.

Where the designated Academy Finance Officer is involved in the processing of invoices for payment, the checking of the BACs schedule will be undertaken by the Headteacher or Trust Head of Finance in order to maintain separation of duties.

In the absence of the CEO or a headteacher their delegated powers may be undertaken either by their nominated deputy or such other person agreed by the Trust Board.

***\* The Trust has significantly moved away from cheque payments in favor of BACS payments, but the Scheme procedures apply on the very rare occasions where these may be used.***

## Appendix 2



### **Tendering Policy**

## **Procedures**

All purchases with a value greater than £50,000 must be put out to formal tender. The following procedures must be followed in such circumstances:

1. A specification will be prepared by the budget holder, authorised by the Trustees and Trust Head of Finance and sent to at least three suppliers. It is anticipated that for any major building works of a value greater than £50,000 the services of an architect may be engaged to deal with the handling of specifications and suitability to tender.
2. In the case of building works, the suppliers invited to tender should be drawn from the approved list agreed with the architect. These suppliers stand to be chosen with regard to The Register of Pecuniary Interests to ensure no personal gain, and suitable site references will be sought. Otherwise, invitations to submit tenders will be advertised in local newspapers and trade journals if appropriate. The invitations to tender will include:
  - (a) an introduction/background to the project;
  - (b) the scope and objectives of the project;
  - (c) any technical requirements;
  - (d) implementation details for the project;
  - (e) the terms and conditions of the tender; and
  - (f) the form and date of response to the academy, or in the case of building works, to the architect or quantity surveyor.
3. All replies, if to the academy, should be returned to the Academy in a plain sealed envelope marked 'Tender' by a specified date. All replies must be kept sealed until that date.
4. 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,
5. No contractor will be allowed to amend the tender after the time fixed for receipt.
6. For contracts up to £50,000 (provided the expenditure is included in the budget) the decision as to which tender to accept will be taken by the Head teacher, in accordance with the schools Scheme of Delegation.
7. For contracts between £75,000 and £150,000, the decision as to which tender to accept will be authorised by the Chief Executive Officer.
8. Contracts above £100,000 must be accepted by the Board, in accordance with the schools Scheme of Delegation.
9. The reasons for accepting a particular tender must be documented, especially if it is decided to accept other than the lowest tender. All decisions must be reported to the full governing body.

## **Acceptance of Tender**

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

1. The overall price and the individual items or services which make up that price.
2. Whether there are any 'hidden' costs; that is additional costs which the academy will have to incur to obtain a satisfactory product.
3. Whether there is scope for negotiation, while being fair to all tenderers.
4. The qualifications and experience of the supplier, including membership of professional associations.

5. Compliance with the technical requirements laid down by the academy.
6. Whether it is possible to obtain certificates of quantity.
7. The supplier's own quality control procedure; pre sales demonstrations, after sales service and, for building works, a six month defects period and insurance guarantees.
8. The financial status of the supplier.
9. References from other academies.
10. Understanding & compliance with Health & safety, CDM regulations and Child Protection issues related to working on an academy site

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

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

# Appendix 3

## The Frances Bardsley Academy

### Lettings Policy



This document was accepted and ratified by the Local Governing Body on: Nov 2021

Review date: July 2022

Person responsible: Trust Head of Finance

The Frances Bardsley Academy aims to ensure the use of the academy's facilities to the fullest potential and in keeping with the articles of association of the academy. It is intended that the premises and sports facilities are available firstly, for the benefit of our learners and secondly, for the benefit of the local community.

### **Aims**

- To ensure that lettings are in keeping with the fundamental purpose of the academy.
- To support community involvement in the life of the academy.
- To support the community in sporting, cultural and educational pursuits.
- To be consistent with the academy's equal opportunities policy.
- To maximize the commercial opportunity for lettings.
- To ensure costs are fully calculated and covered.
- To provide a professional service to users of the academy's premises and ensure good customer care.
- To monitor the maintenance of the high standards of the premises and grounds.

### **Responsibilities**

Overall responsibility for academy lettings is held by the Governing Body of FBA. The Heads of School have responsibility for ensuring adherence to the policy. Practical responsibility for the policy is delegated to the Trust Head of Finance

### **Lettings Assistant Responsibilities**

- To manage the day-to-day lettings of the premises and ensure effective communication between all parties concerned.
- To maintain accurate records for inquiries and bookings.
- To maintain a booking chart.
- To maintain effective contact with hirers.
- To inspect insurance documentation.
- To consult with the Finance Officer wherever appropriate,
- To liaise with the Physical Education department.
- To organise cleaners as necessary.

### **Finance Officer Responsibilities**

- To raise invoices and keep track of payments.
- To advise the designated Academy Finance Officer of any outstanding invoices.
- To initiate legal proceedings in the case of bad debtors after consultation with the Trust Head of Finance .

### **Duty Site Staff Responsibilities**

- To ensure facilities are as required by hirers.
- To monitor all hirers to ensure all aspects of the contract are being adhered to and that facilities are left ready for academy use.
- To provide a professional service to users of the academy's premises and ensure good customer care. To ensure the Lettings Assistant is informed as necessary.

### **Teaching Staff Responsibilities**

To liaise with the Lettings Assistant to ensure communication of any events/bookings arranged after school or the extended day.

## **Charges**

All charges are to be reviewed annually and set at a commercially viable rate. Academy events which run entirely for pupils will not usually incur charges. Where individual pupils seek to raise money for charity or trips, they will usually be charged the community rate. Community groups using the academy facilities will be entitled to a reduced community rate. The level of charge will be initially determined by the Trust Head of Finance with the right of appeal to the Heads of School.

The scale of charges is to be recommended by the Trust Head of Finance to the Local Governing Body and agreed by them. Charges will be reviewed on an annual basis.

## **Staff requests**

Staff wishing to book the academy's facilities will be offered a 10% discount on the community rate.

## **Bookings**

Requests for booking the facilities are made directly to the academy. Whilst every effort is made to accommodate all requests, the academy and current hirers will be given priority. When considering bookings, the academy will consider the nature of the event and organisation, site supervisor availability, the number of other lettings at that time and the suitability of our accommodation. All lettings must be considered appropriate for the academy.

The academy will inform hirers at the beginning of each term about events at the academy that may affect the bookings. The academy is committed to avoiding cancellations, and will always strive to offer an alternative and suitable area should an issue occur.

## **Health & Safety**

No smoking is allowed on site. This includes Tobacco and any form of e-cigarettes or Vaping. The academy has a responsibility to work within the framework of the law; however, hirers must take all reasonable steps to prevent injury, loss or damage to any person or property for the duration of the letting. Hirers are responsible for arranging all first aid provision for the members of their organisation. The academy's telephone system should ONLY be used in the event of an emergency. All hirers are issued with the site team's mobile number for use in an emergency.

The academy reserves the right to cancel any letting where the hirer fails to comply with health and safety procedures (see Conditions of Hire information).

The academy requires every electrical item used to have a PAT certificate.

All lettings are run in accordance with the academy Health & Safety procedure. Therefore, the capacity of some spaces may range depending on the activity taking place. Purpose for hire will be discussed at time of booking and any restrictions put in place must be followed.

## **Insurance**

The school does not provide hirers with public liability insurance against personal injury, accident, loss or damage to property. The hirer must provide evidence to the lettings assistant that they have adequate insurance cover in place before a letting can be agreed.

For a one-off hire, a charge will be made to provide appropriate cover for the duration of the hire.

## **Safeguarding**

All hirers who provide activities for children and young people are required to complete the Application for Hiring Premises form which indicates they have a Child Protection Policy. (See copy attached)

## **Complaints Procedure**

In the event of a hirer being dissatisfied with the facilities or service, the academy will investigate in line with the Complaints Policy.

## **FACILITIES**

### **The following facilities are available for hire:**

Hall with stage and seating for maximum of 252 (or 362 if the balcony is used)

3G All Weather pitch (Floodlit)

Sports hall

Classrooms

Meeting Room

Library (available if the nature of the letting is appropriate)

Drama room

Rose Gaughan Theatre – Tiered seating for 110

## APPENDIX A

### Letter to hirers

*Dear Client,*

*Please do read the information in this document as it contains essential information regarding your hire of our Academy premises. It is important that your party keeps to the hours booked (please remember to add in setting up and clearing up time when you book) and that all Academy facilities are kept in good order at all times. The right is reserved to cancel your booking if the terms and conditions of hiring are not met.*

Hire of these premises is subject to the following conditions.

#### **General Conditions**

- 1 The Hirer must be over the age of 18 years; have completed the Application for Hire Form, have adequate Public Liability Insurance cover in place and have paid the required charges.
- 2 The Hirer is required to include preparation time and clearing-up time on the Application Form. Academy premises are generally unavailable for hire during normal term time Academy hours or later than 10pm. This may be extended to 11pm on Friday and Saturday evenings. All other times are by negotiation. The Academy is not available for hire on Bank Holidays or between 24th December and 2nd January.
- 3 The Hirer, on arrival, should report any damage, litter or disorder immediately to the Site Supervisor on duty.
- 4 The Hirer is responsible for ensuring the number of people on site during the period of hire does not exceed the number given on the Application for Hire Form.
- 5 The Hirer is responsible for leaving the premises hired in a clean, neat and tidy condition and must place rubbish in black bags, which must be deposited in the external refuse bins. In the interests of hygiene, hirers are requested to ensure that disposable nappies are not left on the Academy's premises. If the Hirer fails to leave the premises clean, neat and tidy, the Academy's cleaners will clean the premises and will charge the cost to the Hirer.
- 6 The Hirer is responsible for the area of the premises hired and access and exit routes for the period of hire. The Hirer shall not assign or sublet the premises or any part of the premises.
- 7 The Hirer is responsible for ensuring that the let finishes promptly. The Academy will charge for the extra costs incurred for any delay.
- 8 All publicity for the hiring and all admission tickets etc. shall explicitly contain the name and address of the Hirer and the purpose of the event. Notices can only be displayed within the Academy site with the Academy's prior agreement. The Hirer is requested to inform the Academy in advance if the media is expected.
- 9 The Hirer agrees to pay the Academy on demand the cost of repairs or making good any loss or damage arising out of or incidental to the hiring.
- 10 No intoxicating liquor shall be included in the refreshments available at any Functions without the Academy's written consent. No intoxicating liquor may be sold at an event without the necessary licenses and approvals, which must be produced by the Hirer and shown to the Academy in advance.
- 11 Parking is permitted in the front car park (5 mph speed limit). Vehicles must not be parked where they would cause an obstruction. The Academy cannot accept liability for valuables or possessions that are lost or damaged in any way on or off the Academy premises.
- 12 It is the role of the Hirer to arrange, set out and put back in its original place all furniture used in conjunction with the period of hire.
- 13 When classrooms are hired, the Hirer is responsible for ensuring the Frances Bardsley Academy pupils' property; work or equipment is not interfered with in any way.
- 14 Regular hirers of classrooms or sports facilities are assumed to attend each week and must notify the Academy of any absence without delay by contacting the Lettings Assistant on 01708 447368 ext. 249. A charge is levied whether or not the facility is used in accordance with the FBA cancellation conditions.
- 15 All furniture should be returned to its original position at the end of the letting.
- 16 The Academy prohibits the use of fireworks.
- 17 No candles are permitted on site.
- 18 No smoking is allowed on the Academy site. This includes Tobacco and any form of e-cigarettes or Vaping. The Academy may terminate the letting if the Hirer fails to comply with the Conditions of Hire or with Fire and Health and Safety regulations.

- 19 Any event deemed to bring the Academy's good name into disrepute can be cancelled at any time by the Academy
- 20 Publicity materials used must be approved by the Academy in advance.
- 21 The hirer is responsible for carrying out a risk assessment. The Academy may require the hirer to provide a copy of this assessment to the Premises Manager.
- 22 Bookings will be invoiced monthly, in advance. Invoice will be issued on 4<sup>th</sup> and payment terms are 15 working days or prior to the date of the letting if less than 15 working days. If full payment is not received prior to the date of the booking, then the booking is subject to cancellation.
- 23 The hirer is asked to give at least 10 calendar days' notice of a cancellation. For cancellations the following charges will apply.
  - Cancellation less than 1 working day will still be liable for the full amount
  - 1-2 working days' notice will be refunded 25%,
  - 2-4 working days' notice will be refunded 50%
  - 5 working days will be refunded 75%
  - There will be no charge for a cancellation given with 6 days' notice or more.
  - Any applicable refunds will be credited to the following month's invoice.
- 24 Hirers who are booking premises for activities involving children must provide evidence that they have robust child protection policies and practices.
- 25 The agreement to hire will cover parts of the premises only. The hirer does not have any rights of access to other parts of the premises. These must be maintained secure and out of bounds at all time during the hire. The hirer undertakes to take all reasonable steps to ensure that participants in his/her activity will not trespass into areas of the premises that are not subject to the hiring.
- 26 A Governor, The Head Teacher, Deputy Head Teacher and others appointed by the Governors, shall have the right of entry to the premises during hiring.
- 27 No advertisements, emblems or slogans shall be displayed outside the Academy premises without the prior written permission of the Academy.

Should the hirer need to call the emergency services during a letting the duty site supervisor must be informed.

## **APPENDIX B**

### **Charges for September 2021 - August 2022 - as agreed by Governors in March 2021**

#### **Main School Hall**

£40 per hour for general use.

£50 per hour for all other events

additional site staff costs may be charged if large numbers on site, over 200 people requires 2 duty site supervisors

insurance charged in addition where applicable if not held by hirer

Depending on the nature of the letting a £200 security deposit (refundable) may be required

#### **All weather pitch**

Full pitch for 1 hour training £75.00

Half pitch for 1 hour training £40.00

Matchplay £70.00

Matchplay Half pitch £50

#### **Sports Hall**

£33 per hour

insurance charged in addition where applicable if not held by hirer

#### **Outside Netball court**

£25.00 per hour

#### **Classroom**

1 classroom for 1 hour £25

insurance charged in addition where applicable if not held by hirer

2 classrooms for 1 hour £45

insurance charged in addition where applicable if not held by hirer

3 classrooms for 1 hours £60

insurance charged in addition where applicable if not held by hirer

#### **Old Library/ Conference Room**

£33 per hour

insurance charged in addition where applicable if not held by hirer

#### **Drama suite**

£33 per hour

insurance charged in addition where applicable if not held by hirer

**LETTINGS APPLICATION FORM**

Client Name: .....

Client Address: .....

.....

.....

Client Contact Number (Home): .....

(Mobile) .....

Client Email Address: .....

What is the purpose of the hire?

How many people max?

**Will there be children and/or young people on site?**

**(if so Please indicate if you have a child protection policy and attach a copy)**

Will you be using or require electrical equipment? i.e. audio equipment

Will you require tables - 18 tables can be supplied

Will you require chairs – 250 chairs can be supplied

Will alcohol be consumed?

Please complete the following:

Area to be hired	Date of hire	Time of hire (from – to)	Number of chairs required

Any additional information/details

.....  
.....  
.....

I hereby make application for the use of the accommodation and facilities stated above and, upon such application being approved, I undertake to pay in advance the charges and to comply with the Conditions of Hire which I have a copy. I understand that if payment is not made prior to the date of the booking then the booking will be subject to cancellation.

Signature: .....

Full Name: .....

Date: .....

Please Return to:     The Lettings Assistant  
                              LIFE Education Trust  
                              Brentwood Road  
                              ROMFORD  
                              RM1 2RR

Telephone:             01708-447368

**Please apply relevant Academy site Address accordingly**



# Benhurst Primary School

## Policy Statement



*'Only my best is good enough for me'*

<b>Policy</b>	<b>Lettings</b>
<b>Implementation Date</b>	<b>September 2021</b>
<b>Review Date</b>	<b>July 2022</b>

The object of letting (hire of) school premises is to establish the school as a resource of and the 'hub' of the community. This in turn will encourage greater community cohesion and facilitate more vibrant, safer and stronger communities.

The school should not be let at a financial loss. Governing bodies can cross subsidise lettings by charging different amounts for different purposes however, delegated budgets must not be used to subsidise non-school activities.

The Governing body has devolved the responsibility for agreeing all school lettings to the Head teacher.

### **Types of Lettings**

Single lettings are those where an individual or organisation wishes to hire facilities on a one off basis, these lettings should still be subject to a formal lettings agreement and follow the same principles as a continuous letting. Continuous lettings are those that run for a number of weeks or terms.

### **Letting Agreement**

All lettings (even those where no charge is made) must be subject to a letting agreement and must be signed by both the school and the hirer. A letting is confirmed as accepted when a signed letting agreement is in place. Any amendments to an agreement will require a new agreement form to be signed.

### **Equal Opportunities**

School premises must not be let to any individual, group or organisation that does not subscribe and adhere to the schools statement on equal opportunities.

### **Political Use**

School premises will not be let for political use; the only exception to this is as a polling station.

### **Legal Use**

It is the responsibility of the person letting the premises (hirer) to ensure the premises will not be used for any purpose which may be deemed contrary to English law. The school is a community building and the hirer will be held responsible for noise levels and guest behaviour which must not offend other users or local residents.

### **Named Individual**

The hirer must provide the school with a named individual who the school can contact in the case of an emergency. This person must be on the premises for the full duration of the letting.

### **Safety**

During the period of the letting the hirer's named individual will be responsible for following the conditions of booking and ensuring the safety of those using the premises. The named individual will have the responsibility for complying with School Health & Safety Policy (a copy is available on the school website and made available on request to hirer) and any other instructions or guidance provided by the Head Teacher.

The school will provide the hirer with the name and phone number of school contacts in the case of an emergency. A member of school staff will be responsible for showing the hirer's named individual how to raise the alarm in an emergency, this will include location of appropriate fire exits, fire extinguishers and evacuation area.

The maximum capacity of the main hall is 100, the dining hall 50 and a standard size classroom 30. These must not be exceeded.

No equipment can be brought on to the site without the prior approval of the head teacher, electrical equipment will also require a PAT testing certificate. Smoking, drugs & gambling are not appropriate activities on school premises. Alcohol cannot be sold unless the hirer has a licence agreement and a copy given to the school in advance of the letting. Where alcohol is consumed without being sold, the school expects the hirer to ensure this is not to excess and noise levels and guest's behaviour does not offend other users or local residents.\_

Access to the school car park should be limited especially if young children are on site. In some instances, the KS2 playground can be used to park cars. Please liaise with the Site Manager should this be required.

### **Risk Assessments**

The hirer will be responsible for ensuring compliance with any school provided risk assessments. Where appropriate the hirer will be responsible for undertaking their own risk assessments for specific activities and providing their own first aider. The school's cooking facilities must not be used unless prior permission has been obtained from the Site Manager.

### **Insurance**

The school does not provide hirers with public liability insurance against personal injury, accident, loss or damage to property. The hirer must provide evidence to the head teacher that they have adequate insurance cover in place before a letting can be agreed.

### **Charges**

Charges will be set out in the letting agreement between the school and hirer, the governing body will periodically review these charges, giving the hirer at least one half terms notice of any changes in fees or conditions of hire. Charges are detailed within this policy and must be paid in advance.

### **Damage**

The hirer will be responsible for the cost of any damage to school premises or equipment, school staff have free access to all parts of the school site during lettings to check hirers are acting in a responsible manner.

### **Cleaning/Security**

Any costs for cleaning or providing building security will be detailed in the letting agreement, where such costs are not identified, responsibility for cleaning and security will be the responsibility of the hirer. School site staff will be responsible for opening and closing the school unless alternative arrangements have been agreed with the Head Teacher,

### **Cancellation & Complaints**

The school (through the powers designated to the Head teacher) has the right to cancel any letting. The school will always look to provide reasonable notice of cancellation unless the hirer is in breach of the letting agreement, upon which cancellation will take immediate effect. Where the hirer has a complaint the schools standard complaints policy and process will apply, if the school has a complaint about the hirer, in the first instance the Head Teacher will raise this with the named person, if the complaint is not resolved it will be escalated to the governing body to decide on the appropriate action for the school to take.

The hirer is asked to give at least 10 calendar days' notice of a cancellation. For cancellations the following charges will apply.

- Cancellation less than 1 working day will still be liable for the full amount
- 1-2 working days' notice will be refunded 25%,
- 2-4 working days' notice will be refunded 50%
- 5 working days will be refunded 75%
- There will be no charge for a cancellation given with 6 day's notice or more.

### **Declaration of Interest**

Any members of school staff or governors having connection with a letting must formally declare this; declarations should be formally minuted at the appropriate meeting.

Other documents you should also refer to/make available to hirer:

Booking Application Form & Booking Procedures Checklist (school & hirer)

Summary Conditions of Booking (for hirers)

Lettings Agreement (school & hirer)

Health & Safety Policy, School Complaints Policy, Equal Opportunities Policy (available to hirer on request)  
 Permission to use school site  
 Charges Policy/Rates  
 Relevant Risk Assessments & Emergency Procedures (school & hirer)  
 Copy of Public Liability Insurance (from hirer)

**General Charges – subject to Head teacher’s discretion**

Charges are inclusive of setting up and clearing away.

<b>When</b>	<b>Hall</b>	<b>Field</b>	<b>Per classroom</b>
Monday - Friday	£30 per hour  Current children from Benhurst attending only - £15 per hour	£30 per hour  Current children from Benhurst attending only - £15 per hour	£30 per hour  Current children from Benhurst attending only - £15 per hour
Saturday	£30 per hour	£30 per hour	£30 per hour for the first classroom  £10 per hour for additional classrooms
Sunday	£40 per hour	£40 per hour	£40 per hour for the first classroom  £15 per hour for additional classrooms

**Friends of Benhurst (School PTA)**

A separate charging policy is applied to FOB in recognition of the social and financial support they offer the school throughout the year.

Hiring of the school building before 6pm during term time – No charge

Hiring of the school building after 6pm during term time - £10 per hour

Hiring of the school building during holidays or weekends – £10 per hour

**ABACUS (After school/breakfast club)**

A separate charging policy is applied to after school/breakfast club in support of the Extended Schools Programme. The hourly rate for 2021-2022 is set at £15.

Clubs which the school take on and pay for through the PE and Sport Premium

Not subject to hire charges during normal opening hours in the school holidays in recognition of the improvements to the quality of PE and sport Benhurst offers. Clubs that include non-Benhurst children will incur a hire charge as shown above.



## Appendix 5 - SCHOOL TRIP PROFORMA

TRIP TITLE	
------------	--

NAME OF TRIP ORGANISER	
DATES OF TRIP	
NUMBER OF STUDENTS ON TRIP (A)	

ON 1 : PLAN	DETAILS	AMOUNT
Transport to airport/pick up point		
Travel costs		
Accommodation		
Travel Insurance		
Other inclusive tour costs (guide entry/tickets etc.)		
Incidental expenses (meals not included in above)		
Other costs (please specify)		
Teacher cover costs		
Number of staff required	How many days cover required?	
Approved by Cover coordinator		
<b>SUB TOTAL</b>		
Admin charge @ 5% of sub total		
<b>TOTAL ESTIMATED COST (B)</b>		

<b><u>Cost covered by Pupil Premium ?</u></b>	Cost per student: £
Curriculum Based trip - Full cost covered	
Non - Curriculum Based trip - Half cost covered	Each student is being charged : £
<b>FOR OFFICE USE ONLY</b>	
Finance Officer Checked	Date
Approved by Head of Finance	Date
Approved by Headteacher	Date



# Academies planning calendar

A summary of key dates and actions relating to academy funding, finance and trust compliance with their funding agreement.



## September 2021

### Information and published guidance

- The Academy Trust Handbook (also known as the Academies Financial Handbook) 2021 comes into effect
- ESFA publishes guidance and workbook for the land and buildings collection tool
- ESFA publishes key findings following the assurance work relating to academy trust financial statements, academy funding audits and financial management and governance reviews, for the year 2020 to 2021

### Are your trustees informed and providing effective challenge?

Understanding your data: a guide for school governors and academy trustees. How to collect data and what it can tell you about your school's performance

## October 2021

### Trust action

- Complete autumn school census
- Land and buildings collection tool online form available 5 October
- Academies must publicly consult by 31 January 2022 on proposed changes to admission arrangements for entry in September 2023, or if they haven't consulted in the past 7 years

### Information and published guidance

- ESFA publishes guidance and workbook for the academies accounts return
- Audited financial statements submitted from 19 October
- ESFA publishes the 16 to 19 revenue funding allocation data for 2021 to 2022
- Pupil number adjustment (PNA) calculator and guidance notes 2021 to 2022 published

### Payment

- Second quarterly pupil premium for 2021 to 2022 financial year
- Universal infant free school meals (UIFSM) for newly eligible academies
- First payment of the school-led tutoring grant and first payment of the recovery premium for the 2021 to 2022 academic year

## November 2021

### Trust action

- Accounts return online form available 4 November
- Complete and submit the land and buildings collection tool by 9 November

### Information and published guidance

- PE and sport premium conditions of grant and allocations issued for the 2021 to 2022 academic year

### Payment

- First payment of the teachers' pay grant and teachers' pension grant for the 2021 to 2022 academic year (early years and post 16 providers only)
- First PE and sport premium payment for the 2021 to 2022 academic year
- Reimbursement of approved summer schools programme claims for summer 2021

### Thinking about your land and buildings?

Get help by using our [Good Estate Management for Schools guidance](#)

## December 2021

### Trust action

- Trusts submit their 2020 to 2021 audited financial statements, auditor's management letter, internal scrutiny annual summary report and accounts submission coversheet by 31 December

### Announcement

- DfE announces the schools revenue funding settlement for 2022 to 2023

### Payment

- Reimbursement of approved coronavirus (COVID 19) no recourse to public funds: free school meals claims for 2020 to 2021 academic year

## January 2022

### Trust action

- Complete spring school census
- Schools resource management self-assessment tool (SRMSAT) online form available
- Complete and submit the audited accounts return by 25 January
- Trusts publish their 2020 to 2021 audited financial statements on their website by 31 January

### Information and published guidance

- ESFA publishes outcomes of requests from LAs for changes to high needs places for 2022 to 2023; academies have 2 weeks to submit a query about the outcomes

### Payment

- Third quarterly pupil premium for the 2021 to 2022 financial year
- Second payment of the recovery premium for the 2021 to 2022 academic year

## February 2022

### Trust action

- Academies must determine their admission arrangements for entry in September 2023 by 28 February
- Academies must publish their admissions appeals timetable for 2022 on their website by 28 February

### Information and published guidance

- ESFA confirms exceptional 2021 to 2022 post-16 in-year growth outcomes
- ESFA issues guidance on 2022 to 2023 funding allocations for open academies
- ESFA issues guidance on funding allocations for new openers between April 2022 and August 2022
- ESFA issues 16 to 19 allocation calculation toolkits (ACT) containing funding factors and student numbers

### Payment

- Positive early PNA payments made to academies for 2021 to 2022



# Academies planning calendar

A summary of key dates and actions relating to academy funding, finance and trust compliance with their funding agreement.



March 2022	April 2022	May 2022
<p><b>Trust action</b></p> <ul style="list-style-type: none"> <li>Academies must publish their admission arrangements for entry in September 2023 on their website and send a copy to their local authority by 15 March</li> <li>Trusts complete and submit the school resource management self-assessment tool (SRMSAT) by 15 March</li> </ul> <p><b>Information and published guidance</b></p> <ul style="list-style-type: none"> <li>ESFA issues academy revenue funding allocations for 2022 to 2023 including 16 to 19 allocations (plus student support, 16 to 19 Bursary Fund and free meals in further education) where applicable</li> <li>ESFA publishes guidance and workbook for the budget forecast return outturn (BFRO)</li> <li>ESFA publishes the Academies Accounts Direction, Model Accounts and Auditor Guide for 2021 to 2022</li> </ul> <p><b>Payment</b></p> <ul style="list-style-type: none"> <li>PE and sport premium for newly eligible academies</li> </ul>	<p><b>Trust action</b></p> <ul style="list-style-type: none"> <li>Budget forecast return outturn (BFRO) online form available 12 April</li> <li>16 to 19 revenue funding allocation business case for major data errors deadline 30 April</li> </ul> <p><b>Information and published guidance</b></p> <ul style="list-style-type: none"> <li>ESFA publishes 16 to 19 funding regulations guidance, funding rates and formula guidance for 2022 to 2023</li> <li>ESFA publishes 16 to 19 student support eligibility and guidance, including 16 to 19 Bursary Fund guidance</li> </ul> <p><b>Payment</b></p> <ul style="list-style-type: none"> <li>Final quarterly pupil premium for the 2021 to 2022 financial year</li> </ul> <div data-bbox="786 655 931 788" style="background-color: #ADD8E6; width: 60px; height: 80px; display: inline-block; vertical-align: middle;"></div> <p><b>Budget planning?</b> Use the benchmarking and view my financial information (VMFI) tools</p>	<p><b>Trust action</b></p> <ul style="list-style-type: none"> <li>Complete summer school census</li> <li>Complete and submit the BFRO by 17 May</li> <li>Trusts must submit their audited financial statements to Companies House within 9 months of the end of the accounting period which is 31 May</li> </ul> <p><b>Information and published guidance</b></p> <ul style="list-style-type: none"> <li>ESFA publishes guidance and workbook for the budget forecast return three-year (BFR3Y)</li> <li>Main PNA exercise complete and statements uploaded to Document Exchange for 2021 to 2022</li> </ul> <p><b>Payment</b></p> <ul style="list-style-type: none"> <li>Second payment of the teachers' pay grant and teachers' pension grant for the 2021 to 2022 academic year (early years and post 16 providers only)</li> <li>Final PE and sport premium for the 2021 to 2022 academic year</li> <li>Final payment of the school-led tutoring grant for 2021 to 2022</li> <li>Third payment of the recovery premium for 2021 to 2022</li> </ul>
June 2022	July 2022	August 2022
<p><b>Trust Action</b></p> <ul style="list-style-type: none"> <li>BFR3Y online form available 21 June</li> </ul> <p><b>Information and published guidance</b></p> <ul style="list-style-type: none"> <li>ESFA publishes the 2022 to 2023 Academy Trust Handbook</li> <li>ESFA publishes the 16 to 19 sub-contracting controls guidance for 2021 to 2022</li> <li>ESFA issues guidance on funding allocations for new openers between September 2022 and March 2023</li> </ul> <div data-bbox="85 1142 230 1275" style="background-color: #ADD8E6; width: 60px; height: 80px; display: inline-block; vertical-align: middle;"></div> <p><b>Buying supplies?</b> Find quality checked suppliers and resources for <a href="#">buying goods and services</a> and use the free <a href="#">Teaching Vacancies Service</a></p>	<p><b>Trust action</b></p> <ul style="list-style-type: none"> <li>Complete and submit the BFR3Y by 26 July</li> </ul> <p><b>Information and published guidance</b></p> <ul style="list-style-type: none"> <li>ESFA refreshes the 16 to 19 interactive census tool</li> <li>DfE publishes the academies sector annual report and accounts (SARA)</li> <li>ESFA issues guidance on estimating your funding, for September 2022 to March 2023 openers</li> </ul> <p><b>Payment</b></p> <ul style="list-style-type: none"> <li>Final payment for universal infant free school meals for the 2021 to 2022 academic year</li> <li>Quarter 1 payment of pupil premium</li> <li>Main PNA positive payments made to academies 2021 to 2022</li> <li>Final payment of the recovery premium for 2021 to 2022</li> </ul>	<div data-bbox="1491 906 1637 1038" style="background-color: #ADD8E6; width: 60px; height: 80px; display: inline-block; vertical-align: middle;"></div> <p><b>Planning next year's intake?</b> Use our <a href="#">integrated curriculum and financial planning tools and guidance</a></p>

## Quarterly reminder

Make the most of your school resources.

[Benchmarking your schools financial data](#) • [View My Financial Insights Tool](#) • [School Business Professionals training and support](#) • [Digital resources](#) • [Guidance for Governors](#) • [The School Workload Reduction Toolkit](#) • [Hiring supply teachers and agency workers](#) • [Good Estate Management for Schools](#)



## **BENHURST PRIMARY SCHOOL BACS SCHEDULE**

### **Month End Purchase Bacs**

<b>Oct</b>	<b>01.11.2021</b>	<b>01.11.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Nov</b>	<b>25.11.2021</b>	<b>25.11.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Dec</b>	<b>16.12.2021</b>	<b>16.12.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Jan</b>	<b>26.01.2022</b>	<b>26.01.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Feb</b>	<b>23.02.2022</b>	<b>23.02.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Mar</b>	<b>28.03.2022</b>	<b>28.03.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Apr</b>	<b>26.04.2022</b>	<b>26.04.2022</b>
	Head Teacher	Deputy Head Teacher
<b>May</b>	<b>26.05.2022</b>	<b>26.05.2022</b>
	Head Teacher	Deputy Head Teacher
<b>June</b>	<b>27.06.2022</b>	<b>27.06.2022</b>
	Head Teacher	Deputy Head Teacher
<b>July</b>	<b>21.07.2022</b>	<b>21.07.2022</b>
	Head Teacher	Deputy Head Teacher

### **Payroll**

<b>Oct</b>	<b>18.10.2021</b>	<b>18.10.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Nov</b>	<b>15.11.2021</b>	<b>15.11.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Dec</b>	<b>15.12.2021</b>	<b>15.12.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Jan</b>	<b>17.01.2022</b>	<b>17.01.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Feb</b>	<b>15.02.2022</b>	<b>15.02.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Mar</b>	<b>14.03.2022</b>	<b>14.03.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Apr</b>	<b>08.04.2022</b>	<b>08.04.2022</b>
	Head Teacher	Deputy Head Teacher
<b>May</b>	<b>16.05.2022</b>	<b>16.05.2022</b>
	Head Teacher	Deputy Head Teacher
<b>June</b>	<b>15.06.2022</b>	<b>15.06.2022</b>
	Head Teacher	Deputy Head Teacher
<b>July</b>	<b>15.07.2022</b>	<b>15.07.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Aug</b>	<b>15.08.2022</b>	<b>15.08.2022</b>
	Head Teacher	Deputy Head Teacher

### **Other Payroll Payments Inc Pensions**

<b>Oct</b>	<b>01.11.2021</b>	<b>01.11.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Nov</b>	<b>01.12.2021</b>	<b>01.12.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Dec</b>	<b>17.12.2021</b>	<b>17.12.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Jan</b>	<b>01.02.2022</b>	<b>01.02.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Feb</b>	<b>01.03.2022</b>	<b>01.03.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Mar</b>	<b>01.04.2022</b>	<b>01.04.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Apr</b>	<b>02.05.2022</b>	<b>02.05.2022</b>
	Head Teacher	Deputy Head Teacher
<b>May</b>	<b>27.05.2022</b>	<b>27.05.2022</b>
	Head Teacher	Deputy Head Teacher
<b>June</b>	<b>01.07.2022</b>	<b>01.07.2022</b>
	Head Teacher	Deputy Head Teacher
<b>July</b>	<b>22.07.2022</b>	<b>22.07.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Aug</b>	<b>01.09.2022</b>	<b>01.09.2022</b>
	Head Teacher	Deputy Head Teacher

### **HMRC**

<b>Oct</b>	<b>12.11.2021</b>	<b>12.11.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Nov</b>	<b>13.12.2021</b>	<b>13.12.2021</b>
	Head Teacher	Deputy Head Teacher
<b>Dec</b>	<b>12.01.2022</b>	<b>12.01.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Jan</b>	<b>14.02.2022</b>	<b>14.02.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Feb</b>	<b>14.03.2022</b>	<b>14.03.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Mar</b>	<b>15.04.2022</b>	<b>15.04.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Apr</b>	<b>12.05.2022</b>	<b>12.05.2022</b>
	Head Teacher	Deputy Head Teacher
<b>May</b>	<b>13.06.2022</b>	<b>13.06.2022</b>
	Head Teacher	Deputy Head Teacher
<b>June</b>	<b>13.07.2022</b>	<b>13.07.2022</b>
	Head Teacher	Deputy Head Teacher
<b>July</b>	<b>12.08.2022</b>	<b>12.08.2022</b>
	Head Teacher	Deputy Head Teacher
<b>Aug</b>	<b>12.09.2022</b>	<b>12.09.2022</b>
	Head Teacher	Deputy Head Teacher

**THE FRANCES BARDSLEY ACADEMY FOR GIRLS, LIFE MAT & THE BRIDGE - BACS SCHEDULE**

	Month End Purchase Bacs	
<b>Oct</b>	<b>01.11.2021</b>	<b>01.11.2021</b>
	Head of Finance	Ass. Head Teacher
<b>Nov</b>	<b>25.11.2021</b>	<b>25.11.2021</b>
	Head of Finance	Ass. Head Teacher
<b>Dec</b>	<b>16.12.2021</b>	<b>16.12.2021</b>
	Head of Finance	Headteacher
<b>Jan</b>	<b>26.01.2022</b>	<b>26.01.2022</b>
	Head of Finance	Headteacher
<b>Feb</b>	<b>23.02.2022</b>	<b>23.02.2022</b>
	Head of Finance	Ass. Head Teacher
<b>Mar</b>	<b>28.03.2022</b>	<b>28.03.2022</b>
	Head of Finance	Ass. Head Teacher
<b>Apr</b>	<b>26.04.2022</b>	<b>26.04.2022</b>
	Head of Finance	Headteacher
<b>May</b>	<b>26.05.2022</b>	<b>26.05.2022</b>
	Head of Finance	Headteacher
<b>June</b>	<b>27.06.2022</b>	<b>27.06.2022</b>
	Head of Finance	Ass. Head Teacher
<b>July</b>	<b>21.07.2022</b>	<b>21.07.2022</b>
	Head of Finance	Headteacher

	Payroll	
<b>Oct</b>	<b>18.10.2021</b>	<b>18.10.2021</b>
	Head of Finance	Headteacher
<b>Nov</b>	<b>15.11.2021</b>	<b>15.11.2021</b>
	Head of Finance	Headteacher
<b>Dec</b>	<b>15.12.2021</b>	<b>15.12.2021</b>
	Head of Finance	Headteacher
<b>Jan</b>	<b>17.01.2022</b>	<b>17.01.2022</b>
	Head of Finance	Headteacher
<b>Feb</b>	<b>15.02.2022</b>	<b>15.02.2022</b>
	Head of Finance	Headteacher
<b>Mar</b>	<b>14.03.2022</b>	<b>14.03.2022</b>
	Head of Finance	Headteacher
<b>Apr</b>	<b>08.04.2022</b>	<b>08.04.2022</b>
	Head of Finance	Headteacher
<b>May</b>	<b>16.05.2022</b>	<b>16.05.2022</b>
	Head of Finance	Headteacher
<b>June</b>	<b>15.06.2022</b>	<b>15.06.2022</b>
	Head of Finance	Headteacher
<b>July</b>	<b>15.07.2022</b>	<b>15.07.2022</b>
	Head of Finance	Headteacher
<b>Aug</b>	<b>15.08.2022</b>	<b>15.08.2022</b>
	Head of Finance	Headteacher

	Other Payroll Payments Inc Pensions	
<b>Oct</b>	<b>01.11.2021</b>	<b>01.11.2021</b>
	Head of Finance	Headteacher
<b>Nov</b>	<b>01.12.2021</b>	<b>01.12.2021</b>
	Head of Finance	Headteacher
<b>Dec</b>	<b>17.12.2021</b>	<b>17.12.2021</b>
	Head of Finance	Headteacher
<b>Jan</b>	<b>01.02.2022</b>	<b>01.02.2022</b>
	Head of Finance	Headteacher
<b>Feb</b>	<b>01.03.2022</b>	<b>01.03.2022</b>
	Head of Finance	Headteacher
<b>Mar</b>	<b>01.04.2022</b>	<b>01.04.2022</b>
	Head of Finance	Headteacher
<b>Apr</b>	<b>02.05.2022</b>	<b>02.05.2022</b>
	Head of Finance	Headteacher
<b>May</b>	<b>27.05.2022</b>	<b>27.05.2022</b>
	Head of Finance	Headteacher
<b>June</b>	<b>01.07.2022</b>	<b>01.07.2022</b>
	Head of Finance	Headteacher
<b>July</b>	<b>22.07.2022</b>	<b>22.07.2022</b>
	Head of Finance	Headteacher
<b>Aug</b>	<b>01.09.2022</b>	<b>01.09.2022</b>
	Head of Finance	Headteacher

	HMRC	
<b>Oct</b>	<b>12.11.2021</b>	<b>12.11.2021</b>
	Head of Finance	Headteacher
<b>Nov</b>	<b>13.12.2021</b>	<b>13.12.2021</b>
	Head of Finance	Headteacher
<b>Dec</b>	<b>12.01.2022</b>	<b>12.01.2022</b>
	Head of Finance	Headteacher
<b>Jan</b>	<b>14.02.2022</b>	<b>14.02.2022</b>
	Head of Finance	Headteacher
<b>Feb</b>	<b>14.03.2022</b>	<b>14.03.2022</b>
	Head of Finance	Headteacher
<b>Mar</b>	<b>15.04.2022</b>	<b>15.04.2022</b>
	Head of Finance	Headteacher
<b>Apr</b>	<b>12.05.2022</b>	<b>12.05.2022</b>
	Head of Finance	Headteacher
<b>May</b>	<b>13.06.2022</b>	<b>13.06.2022</b>
	Head of Finance	Headteacher
<b>June</b>	<b>13.07.2022</b>	<b>13.07.2022</b>
	Head of Finance	Headteacher
<b>July</b>	<b>12.08.2022</b>	<b>12.08.2022</b>
	Head of Finance	Headteacher
<b>Aug</b>	<b>12.09.2022</b>	<b>12.09.2022</b>
	Head of Finance	Headteacher

PAYROLL CHECKLIST - MONTH OCTOBER 2021

	FBA	LIFE	BRIDGE	BENHURST	ROXWELL	MARGARETTING	DAME TIPPING	FORD END
PAY DATE	21/10/21	21/10/21	21/10/21	29/10/21	26/10/21	26/10/21	29/10/21	26/10/21
IMPORT P6, P9, SL1 & SL2 UPDATES	LH	LH	LH	LH	LH	LH	LH	LH
UPDATE PENSION STATUS (CHECK OPTED OUT STATUS)	LH	LH	LH	LH	LH	LH	LH	LH
OVERTIME / MILEAGE	LH	LH	LH	LH	LH	LH	LH	LH
MATERNITY	LH	LH	LH	LH	LH	LH	LH	LH
SICKNESS	LH	LH	LH	LH	LH	LH	LH	LH
CALCULATION	LH	LH	LH	LH	LH	LH	LH	LH
EXCEPTION REPORTS	LH	LH	LH	LH	LH	LH	LH	LH
NET PAY REPORT	LH	LH	LH	LH	LH	LH	LH	LH
PAYROLL APPROVAL	TM	TM	TM	TM	TM	TM	TM	TM
BACS-NET PAY	21/10/21	21/10/21	21/10/21	29/10/21	26/10/21	26/10/21	29/10/21	26/10/21
PAYSLIPS	LH	LH	LH	LH	LH	LH	LH	LH
FULL PAYMENT SUBMISSION	LH	LH	LH	LH	LH	LH	LH	LH
SUSPENSE CHECK	LH	LH	LH	LH	LH	LH	LH	LH
CONTROL ERROR CHECK	LH	LH	LH	LH	LH	LH	LH	LH
PAYROLL JOURNAL / PERIOD END	LH	LH	LH	LH	LH	LH	LH	LH
YEAR END	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
JOURNAL CHECK	LH	LH	LH	LH	LH	LH	LH	LH
EMPLOYER PAYMENT SUMMARY	LH	LH	LH	LH	LH	LH	LH	LH
TPA MDC / MONTHLY SUMMARY	LH	LH	LH	LH	LH	LH	LH	LH
P45'S	LH	N/A	N/A	N/A	N/A	N/A	LH	N/A
RESET P45 FLAG	LH	LH	LH	LH	LH	LH	LH	LH
TPS & LGPS REPORTS	LH	LH	LH	LH	LH	LH	LH	LH
BACS-HMRC								
BACS-TEACHERS' PENSIONS								
BACS-LOCAL GOV'T PENSIONS								
BACS-OTHER								
RECONCILE CONTROL								

COMPLETED.....LH.....

AUTHORISED.....TM...- 27/10/2021.....

## LIFE Education Trust Payroll Timetable & Deadlines 2021/22

Pay period	Input due to LIFE (Payroll Officer)	Payroll draft reports for checking	Confirmation of payroll by 5pm	FBA, LIFE, BRIDGE		Benhurst		Dame Tipping		Ford End		Margaretting		Roxwell	
				Latest BACS due to be sent	Employee Pay Date	Latest BACS due to be sent	Employee Pay Date	Latest BACS due to be sent	Employee Pay Date	Latest BACS due to be sent	Employee Pay Date	Latest BACS due to be sent	Employee Pay Date	Latest BACS due to be sent	Employee Pay Date
September	03/09/2021	10/09/2021	15/09/2021	17/09/2021	21/09/2021	28/09/2021	30/09/2021	28/09/2021	30/09/2021	22/09/2022	24/09/2022	22/09/2022	24/09/2022	22/09/2022	24/09/2022
October	05/10/2021	11/10/2021	15/10/2021	19/10/2021	21/10/2021	27/10/2021	29/10/2021	27/10/2021	29/10/2021	22/10/2022	26/10/2021	22/10/2022	26/10/2021	22/10/2022	26/10/2021
November	05/11/20/21	10/11/2021	15/11/2021	17/11/2021	19/11/2021	26/11/2021	30/11/2021	26/11/2021	30/11/2021	24/11/2021	26/11/2021	24/11/2021	26/11/2021	24/11/2021	26/11/2021
December	03/12/2021	10/12/2021	15/12/2021	17/12/2021	21/12/2021	29/12/2021	31/12/2021	29/12/2021	31/12/2021	22/12/2021	24/12/2021	22/12/2021	24/12/2021	22/12/2021	24/12/2021
January	05/01/2022	10/01/2022	14/01/2022	19/01/2022	21/01/2022	27/01/2022	31/01/2022	27/01/2022	31/01/2022	24/01/2022	26/01/2022	24/01/2022	26/01/2022	24/01/2022	26/01/2022
February	04/02/2022	10/02/2022	15/02/2022	17/02/2022	21/02/2022	24/02/2022	28/02/2022	24/02/2022	28/02/2022	24/02/2022	28/02/2022	24/02/2022	28/02/2022	24/02/2022	28/02/2022
March	04/03/2022	10/03/2022	15/03/2022	17/03/2022	21/03/2022	29/03/2022	31/03/2022	29/03/2022	31/03/2022	23/03/2022	25/03/2022	23/03/2022	25/03/2022	23/03/2022	25/03/2022
April	05/04/2022	11/04/2022	14/04/2022	19/04/2022	21/04/2022	27/04/2022	29/04/2022	27/04/2022	29/04/2022	22/04/2022	26/04/2022	22/04/2022	26/04/2022	22/04/2022	26/04/2022
May	05/05/2022	10/05/2022	13/05/2022	19/05/2022	21/05/2022	26/05/2022	31/05/2022	26/05/2022	31/05/2022	24/05/2022	26/05/2022	24/05/2022	26/05/2022	24/05/2022	26/05/2022
June	03/06/2022	10/06/2022	15/06/2022	17/06/2022	21/06/2022	28/06/2022	30/06/2022	28/06/2022	30/06/2022	22/06/2022	24/06/2022	22/06/2022	24/06/2022	22/06/2022	24/06/2022
July	05/07/2022	11/07/2022	15/07/2022	19/07/2022	21/07/2022	27/07/2022	29/07/2022	27/07/2022	29/07/2022	22/07/2022	26/07/2022	22/07/2022	26/07/2022	22/07/2022	26/07/2022
August	05/08/2022	10/08/2022	15/08/2022	17/08/2022	19/08/2022	26/08/2022	31/08/2022	26/08/2022	31/08/2022	24/08/2022	26/08/2022	24/08/2022	26/08/2022	24/08/2022	26/08/2022