



THE SILVER BIRCH ACADEMY TRUST

Financial Management Policy

Adopted by: Academy and head office

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Financial Management Policy

Introduction

The purpose of this Policy is to ensure The Silver Birch Academy Trust ('SBAT') maintains and develops effective systems of financial control to ensure propriety and good financial management. It is essential these systems operate properly so the requirements of SBAT's funding agreement with the Department for Education ('the DfE') can be met. SBAT must comply with the principles of financial control outlined in the academies guidance published from time to time by the DfE and the Education and Skills Funding Agency ('the ESFA'). The guidance is to be found in the Academies Financial Handbook ('the Handbook'), which is available on SBAT's Website. This Policy expands on the Handbook and provides detailed information about SBAT's accounting procedures. It should be read by all staff involved with financial systems and by the Directors of SBAT, who as a Board have ultimate collective responsibility for over-seeing the finances of SBAT.

Organisation

SBAT has defined the responsibilities of each person and body involved in the administration of its finances to avoid duplication or omission and to provide a framework of accountability for the Board and for staff. The financial reporting structure is detailed below.

The Board

The Board will meet at least once a term but more frequent meetings may be arranged if necessary. The Board has overall responsibility for the administration of SBAT's finances in accordance with the funding agreement between SBAT and the DfE ('the Funding Agreement') and SBAT's Memorandum and Articles of Association. Its specific responsibilities include:

- ensuring all grant monies received from the DfE are used only for the proper purposes;
- approving SBAT's annual budget;
- appointing the CEO and
- appointing the SBAT Chief Operation Officer, in conjunction with the CEO.

The Finance & Audit Committee

The Finance & Audit Committee of the Board will meet at least once a term but more frequent meetings may be arranged if necessary. All Trustees except the CEO will sit on the Finance & Audit Committee. The Finance & Audit Committee will meet following the end of the Board Meeting and will be a separate meeting. Its main responsibilities are detailed in written terms of reference set by the Board and include:

- reviewing SBAT's annual budget and authorising it to be put before the Board;
- monitoring regularly actual expenditure and income against budget;
- reviewing and checking details of contracts and purchases over £100,000;
- authorising the award of contracts and purchases over £181,302 per annum (excluding staffing matters other than senior leadership team ('SLT') appointments) and
- reviewing the reports of the Responsible Officer on the effectiveness of SBAT's financial procedures and controls before these are put to the Board for consideration.
- reviewing the reports of the Responsible Officer and ensuring these are considered also by the Board;
- identifying potential risks within SBAT;
- ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 1985 and the DfE guidance issued to academies;
- reviewing all procurements where tenders have been raised;
- making recommendations concerning and overseeing the appointment of external auditors;
- appointing the Responsible Officer and defining the role and responsibilities of this post; and
- providing the Board with a termly report on its findings.

Local Advisory Council

Each academy within SBAT will have a Local Governing Body constituted as a committee of the Board. Each Local Governing Body will meet at least once a term but more frequent meetings may be arranged if necessary. The main responsibilities of each Local Governing Body are:

- managing the day-to-day activities of the academy for which it is responsible;
- reviewing and approving data for submission to the Board and to other committees of the Board concerning its academy and
- ensuring that part of the overall SBAT budget allocated to its academy is spent properly and effectively.

The CEO

The CEO has overall executive responsibility for delivering the development plan for SBAT approved from time to time by the Board ('the Development Plan'). This includes overall executive responsibility for SBAT's financial activities. Much of the day-to-day financial responsibility has been delegated to the SBAT Chief Operation Officer. However, the CEO retains responsibility for:

- approving new staff appointments within the authorised establishment, except for any senior staff posts the Board has directed should be approved by it;
- approving all contracts up to £181,302;
- approving (in conjunction with the Board) all contracts worth more than £181,302;
- advising the Finance Committee of contracts over £100,000; and
- approving Bacs payments in conjunction with the Heads of School and members of SLT.

The CEO will not sit on the Finance & Audit Committee

The Deputy CEO

The Deputy CEO may assist the CEO to:

- approve contracts up to £10,000 in conjunction with the CEO and/or SBAT Chief Operation Officer
- approving Bacs payments in conjunction with the CEO
- deputise for the CEO during periods of absence, and in relation to specific matters, issues or elements of SBAT operation as delegated from time to time by the CEO or the Board

The Directors

The Board may assist the CEO by authorising up to three of its Directors to:

- approve contracts between £5,000 and £100,000 in conjunction with the CEO and/or SBAT Chief Operation Officer or SBAT Business Manager; and

The Accounting Officer

The CEO is also the Accounting Officer for SBAT. This role makes the CEO personally responsible to both Parliament and to the accounting officer of the ESFA.

The role involves the following elements:

- regularity - dealing with funds in accordance with legislation, the terms of the Funding Agreement, any guidance issued by the DfE and the terms of this Policy;
- propriety - which covers standards of conduct, behavior and corporate governance;
- value for money - achieving the best possible educational and societal outcomes through the economic, efficient and effective use of resources. The Accounting Officer must notify the Board in writing of any action or policy under consideration that may be incompatible with the Handbook and/or legislative requirements.

The Responsible Officer

The Responsible Officer ('RO') is appointed by the Board to provide it with an independent oversight of the SBAT's financial affairs.

The main duty of the RO is to give the Board independent assurance that:

- the financial responsibilities of the Board are being discharged properly;
- resources are being managed in an efficient, economical and effective manner;
- sound systems of internal financial control are in place and being maintained and that these are consistent across academies;
- financial considerations are given due regard in reaching decisions;
- procurement procedures are being followed correctly;
- risks relating to procurement procedures, authorisation limits and governance are being kept under review
- any other specific risks identified from time to time by the Audit Committee are being kept under review; and
- the cumulative spend to date per supplier is being kept under review.

The RO will undertake annually programme of reviews to ensure financial transactions have been processed properly and controls are operating as specified by the Board. This includes reviewing a sample of payments to check that those authorising did not also order the goods or services (purchased on account or use of the charge card) and that no personal expenditure has occurred on the cards. A report of the findings from each visit will be presented to the Audit Committee.

Academy Heads of School

As approved by the Board, much of the financial responsibility has been delegated to the CEO. However, each Head of School retains responsibility for:

- liaising with the CEO to make new staff appointments within the authorised establishment, except for any senior staff posts which the CEO and Board have agreed should be approved by them;
- authorising contracts between £5,000 and £10,000 in conjunction with the CEO;
- advising the Finance Committee of purchases and contracts over £10,000

SBAT Chief Operation Officer(COO)

The SBAT Chief Operation Officer works in close collaboration with the CEO through whom he/she is responsible to the Board. The SBAT Chief Operation Officer also has direct access to the Board via the Finance Committee

The SBAT COO is responsible with the support of the SBAT Business Manager for:

- managing day-to-day financial issues of SBAT including the establishment and operation of a suitable accounting system;
- managing SBAT's financial position at a strategic and operational level within the framework for financial control determined by the Board;
- maintaining effective systems of internal control across the whole of SBAT;
- assisting in ensuring the annual accounts are presented properly and supported adequately by the underlying books and records of SBAT;
- authorising purchases between £500 and £5,000 in conjunction with the SLT within each academy;
- authorising purchases between £5,000 and £10,000 in conjunction with the CEO;
- ensuring forms and returns are sent to the DfE in line with the timetable it prescribes;
- controlling procurement procedures and acting as the 'Procurement Champion' for SBAT;
- supporting and overseeing the Academy Business Managers; and
- identifying and addressing financial training needs within SBAT.

SBAT Business Manager

The SBAT Business Manager works in close collaboration with the CEO and the COO through whom he/she is responsible to the Board. The SBAT Business Manager also has direct access to the Board via the Finance Committee. The main responsibilities of the SBAT Business Manager with support from the finance lead are:

- managing day-to-day financial issues of SBAT including the establishment and operation of a suitable accounting system;
- managing SBAT's financial position at a strategic and operational level within the framework for financial control determined by the Board;
- maintaining effective systems of internal control across the whole of SBAT;
- assisting in ensuring the annual accounts are presented properly and supported adequately by the underlying books and records of SBAT;
- authorising purchases between £500 and £5,000 in conjunction with the SLT within each academy;
- authorising purchases between £5,000 and £10,000 in conjunction with the CEO;
- ensuring forms and returns are sent to the DfE in line with the timetable it prescribes;
- controlling procurement procedures and acting as the 'Procurement Champion' for SBAT;
- supporting and overseeing the Academy Business Managers; and
- identifying and addressing financial training needs within SBAT.

Academy Business Managers

Each Academy Business Manager works in close collaboration with the CEO, The COO and the SBAT Business Manager through whom he /she is responsible to the Board. The Academy Business Managers also have direct access to the Board via the Finance Committee.

The main responsibilities of each Academy Business Manager are:

- managing day-to-day financial issues of the academy for which they are responsible including the establishment and operation of a suitable accounting system;
- managing the financial position of his/her academy at an operational level within the framework for financial control determined by the Board;
- maintaining effective systems of internal control for his/her academy;
- assisting in ensuring the annual accounts are presented properly and adequately supported adequately by the underlying books and records SBAT;
- authorising purchases under £5,000 in conjunction with the SLT for his/her academy
- helping the SBAT Business Manager with the submission of forms and returns required by the DfE in line with the timetable it prescribes; and
- ensuring the correct procurement procedures are followed by his/her academy.

Other Staff

Other members of staff may have financial responsibilities and, if so, these are detailed in the relevant sections of this Policy.

All members of staff are responsible for:

- ensuring the security and safekeeping of SBAT property;
- ensuring economy and efficiency in the use of resources; and
- conforming with the requirements of SBAT's financial procedures.

Register of Interests

It is important for anyone involved in spending public money to demonstrate they do not benefit personally from the decisions they make.

All Directors and all staff with significant financial or spending powers are required to declare any financial interests they have in companies or individuals from whom SBAT may purchase goods or services. The register is open to public inspection.

The register includes all business interests such as directorships, shareholdings and other appointments of influence within a business or organisation, which may have dealings with SBAT. The disclosure requirements apply also to the business interests of relatives (such as a parent or spouse or business partner) where influence could be exerted over a Director or member of staff. The existence of a register of business interests does not detract from the duties of Directors and staff to declare an interest whenever relevant. Any Director or staff member who makes a declaration should not attend the relevant part of the Board, committee or other meeting. In the case of a Director, he/she should not vote on the matter.

Accounting System

All the financial transactions of the SBAT must be recorded on the finance module of HCSS.

The HCSS finance system consists of: -

System Access

Entry to the finance package on HCSS is password restricted. Access to the component parts of the finance package can also be restricted and the SBAT Business Manager is responsible for setting access levels for all members of staff using the system.

Back-up Procedures

The SBAT Business Manager will prepare a disaster recovery plan for loss of accounting facilities or financial data. This will link in with the Board's annual assessment of the major risks to which SBAT is exposed and the systems in place to mitigate those risks.

Transaction Processing

All transactions input to the accounting system must be authorised in accordance with the procedures specified in this Policy. The detailed procedures for the operation of the bank account, payroll, the purchase ledger and the sales ledger is included in the following sections.

Transaction Reports

The SBAT Business Manager/ Finance Lead/ Finance Director will obtain and review system reports to ensure that only regular transactions are posted to the accounting system. The reports will include:

- the weekly audit trail reports;
- payroll, purchase ledger and sales ledger reports; and
- management accounts summarising expenditure and income against budget.

Reconciliations

The Academy Business Manager/ Finance Staff is responsible for ensuring the following reconciliations are performed

each month, and that any reconciling or balancing amounts are cleared:

- sales ledger control account;
- purchase ledger control account;
- payroll control account;
- bank balance per the nominal ledger to the bank statement,
- balance sheet reconciliation.

The CEO will review and sign all reconciliations as evidence of this review which will then be checked by the RO.

Financial Planning

SBAT prepares both medium term and short-term financial plans.

The medium term financial plan is prepared as part of the development planning process. The Development Plan indicates how SBAT's educational and other objectives will be achieved within the expected level of resources over the next three years. The Development Plan provides the framework for the annual budget.

The budget is a detailed statement of the expected resources available to the SBAT and their planned use for the following year. The development planning process and the budgetary process are described in more detail below.

Development Plan

The Development Plan is concerned with the future aims and objectives of SBAT and how they are to be achieved. This includes matching SBAT's objectives and targets to the available resources.

The Development Plan will be kept flexible and simple - it is the 'big picture' within which more detailed plans may be integrated.

Each year the CEO will propose a planning cycle and timetable to the Board which includes:

- a review of past activities, aims and objectives - 'did we get it right?'
- a definition or redefinition of SBAT's aims and objectives - 'are the aims still relevant?'
- the development of strategic thinking and associated budgets - 'how do we go forward?'
- the implementation, monitoring and review of the Development Plan - 'who needs to do what by when to make the plan work and keep it on course?' and
- feedback into the next planning cycle - 'what worked successfully and how can we improve?'

The timetable will specify the deadlines for the completion of each of the key stages described above. Lead responsibility for the completion of each of the stages will be assigned by the CEO.

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

For each objective, the lead responsibility for ensuring progress is made towards the objective will be assigned to a manager. The responsible manager will monitor performance against the defined success criteria throughout the year and report to the CEO on a quarterly basis. The CEO will report to the Board if there is a significant divergence from the agreed plan and will recommend an appropriate course of action.

Annual Budget

The SBAT Business Manager/ Finance Lead/ Finance Director/Chief Operating Officer is responsible for preparing and obtaining approval for

the annual budget. The budget must be approved by the Accounting Officer, the Finance Committee and the Board.

Each year the approved budget must be submitted to the ESFA by 31st July as documented in the Academies Planning Calendar: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/630148/Academies-business-cycle-wallplanner.pdf

The annual budget will reflect the best estimate of the resources available to SBAT for the forthcoming year and will detail how those resources are to be utilised. There will 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 likely number of pupils to estimate the amount of DfE grant receivable;
- a review of other income sources available to SBAT to assess likely level of receipts;
- a review of past performance against budgets to promote an understanding of SBAT's cost base;
- an identification of potential efficiency savings; and
- a 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.

Balancing the Budget

Comparison of estimated income and expenditure will identify any potential surplus or shortfall in funding. If a shortfall is identified, opportunities to increase income will be explored and expenditure headings will be reviewed for cost savings. This may entail prioritising tasks and deferring projects until more funding is available. The Development Plan and budget will remain under review until income and expenditure are in balance. If a potential surplus is identified, this may be held back as a contingency or alternatively allocated to areas of need.

Finalising the Budget

Once the different options and scenarios have been considered, a draft budget will be prepared by the SBAT Business Manager/ Finance Lead/ Finance Director for approval by the CEO, the Finance Committee and the Board. The budget will be communicated to all staff with responsibility for budget headings so everyone is aware of the overall budgetary constraints. The budget will be accompanied by a statement of assumptions and hierarchy of priorities so that if circumstances change it is easier to take remedial action. The budget should be a working document which may need revision as circumstances change.

Monitoring and Review

Monthly reports will be prepared by the Management Accountant. The reports will detail actual income and expenditure against budget at both an academy and a summary level for the CEO and the Finance Committee. Any potential overspends against the budget must in the first instance be discussed with the SBAT Chief Operation Officer, Chief Financial Officer and SBAT Business Manager. The monitoring process should be effective and timely in highlighting variances in the budget so that differences can be investigated and action taken promptly where appropriate. If a budget over spend is forecast it may be appropriate to move money from another budget or from the contingency. Budget movements of £10,000 or less may be authorised by the CEO and reported to the Finance Committee. All budget movements over £10,000 must be notified to the Finance Committee

Payroll

The main elements of the payroll system are:

- staff appointments;
- payroll administration; and
- payments.

Staff Appointments

The Board has approved a staffing structure for SBAT. Changes can only be made to this structure with the approval of the Finance Committee, which must ensure adequate budgetary provision exists. The CEO has authority to appoint staff within the authorised establishment except for a Head of School whose appointment must follow consultation with the Board. The Academy Business Manager will maintain personnel files for all members of staff within the academy, which include contracts of employment. The SBAT Business Manager will maintain personnel files for all central staff. All personnel changes must be notified to the Head of School.

Payroll Administration

The SBAT payroll is processed externally. Personnel records are held on the SIMS software package, access to which is password controlled. Password control procedures and backup arrangements are described below in this Policy.

The master records are kept on the external provider's system, which stores the following: -

- pay scale;
- duty information and hours;
- bank account details;
- taxation status;
- personal details; and
- any deductions or allowances payable.

Changes to contracts, including details of any new appointments, terminations, contract changes or additional payments are prepared by administrative staff and must be authorised by the CEO before being submitted to the payroll provider.

New staff can only be added to the payroll with the express authorisation of the CEO.

New staff must complete all relevant payroll documents issued by the Business Managers. Failure to do this may result in non-payment of salary. In these circumstances, the salary payment may not be made until the next payroll run in the following month.

Administrative staff will complete the monthly staff return. This provides details of sickness and other absences to the last working day of each month so the payroll provider can make any necessary adjustments to pay.

Overtime claims must be submitted to the Business Manager for checking and coding by the last working day of the month. Payments for Teachers, Teaching Assistants and Other Support Staff must be authorised by the CEO prior to submission.

Payments

After the payroll has been processed but before payments are made, a spreadsheet showing both individual and total salary payments will be made available to the SBAT Business Manager on the Strictly Education Portal. This will be reviewed against the previous month's print-off to check adjustments have been made for new appointments, resignations, pay increases and the like.

Once the review has been carried out the SBAT Business Manager and the CEO will issue the relevant authorisation to the payroll provider through the Academy Business Manager.

The payroll provider will then process all payments via Bacs and provide pay slips for staff. Deductions will be made for tax, National Insurance, pensions and any child-care vouchers or bike scheme payments due.

After the payroll has been processed, the salary information will be added to HCSS and a monthly check made to ensure the payments are in line with the budget. Any discrepancies will be investigated by the SBAT Business Manager. Once a year the SBAT Business Manager will check the gross pay for each staff member shown on the payroll system agrees to the contract of employment held on the personnel file in the Deputy CEO's office.

Changes to Payroll

Changes to payroll documents (including payment of extra hours, change to pay scale etc.) must be signed by the relevant member of staff and submitted by the SBAT and/or Academy Business Manager to the CEO for authorisation and signing off. The relevant details will then be forwarded to the payroll provider. Any documents relating to changes to payroll must be retained in the member of staff's personnel file.

Payroll Documentation

All staff members should have their own files kept locked away with access restricted to named employees. The following information should be kept in each staff member file and signed accordingly:

- checklist;
- new starter forms;
- offer letter;
- references;
- contract;
- job description; and
- all documentation evidencing variations to any of the above.

Staff Expenses

Where appropriate, expenses are paid to staff that travel or work outside of the local borough on behalf of the SBAT. Subsistence expenses are capped at £50 per day in the UK and £60 per day abroad. Hotel bookings will be of 4* or lesser standard.

Train tickets will be purchased on behalf of the staff member and booked in advance where possible. First class will be permitted where the cost is of lower or equal value to that of a standard ticket.

Travel on TfL transport for staff working on behalf of SBAT can be paid for using one of SBAT's oyster cards. The oyster cards are registered online and the balance should be checked after each use and recorded on the Oyster Card Usage Record to ensure correct use.

All expenses are to be accompanied with receipts and signed off by the CEO or Deputy CEO or the SBAT Business Manager.

Purchasing

General Principles

SBAT seeks to achieve best value for money from all its purchases. This means securing what it needs in the correct quality and quantity, at the right time and at the best price reasonably obtainable.

Virtually all purchases will be paid for with public funds. SBAT will therefore maintain the integrity of these funds through three general principles:

- Probity - SBAT acknowledges it must be able to demonstrate there is no corruption or unlawful private gain involved in its contractual relationships;
- Accountability - SBAT acknowledges it is publicly accountable for its expenditure and the conduct of its affairs;
- Fairness - SBAT will deal with all its suppliers on a fair and equitable basis.

Charge Card

Where appropriate, the charge card may be used to make payment. This may give some protection against supplier default, but this should not be relied on exclusively.

Deciding What to Buy

Before placing any order or starting any procurement, it is important to decide what to buy and write this down. This will help clarify what is required.

For medium or high value purchases, a detailed specification should be written which:

- explains clearly what needs to be bought and why;
- sets out the outcomes to be achieved through the purchase;
- sets out the quantity, quality and delivery requirements (when and where);
- specifies any technical requirements the supplier is required to have or comply with;
- specifies any on-going service/maintenance or after-sale requirements;
- avoids jargon, abbreviations or specific brand names (or, if this is unavoidable, includes the words 'or equivalent' to ensure there is competition between more than one supplier);
- details any legal criteria (e.g. health and safety), why they apply and, if appropriate, how the supplier should meet them;
- outlines clearly the standards of performance expected and how that performance will be measured; and
- as far as possible, leaves it to the supplier to decide how best to provide the product/service.

The specification will ultimately be included as an appendix to a detailed contract, so it forms part of the legal agreement with the chosen supplier.

Before placing an order, it is important to research the likely cost, check the availability of budget, and identify the appropriate order procedure, depending on whether it is a low, high or medium value purchase. It may be useful, after all the potential requirements have been established, to rank those requirements (e.g. mandatory, desirable and additional). A higher specification item or services will generally cost more, so it is necessary to decide the right balance between price and quality (and how both will be measured).

Purchase Categories

Different purchasing procedures apply dependent on the amount to be spent. There are three categories, as follows:

- low value purchases - up to £10,000;
- medium value purchases - between £10,000 and £100,000; and
- high value purchases - over £100,000.

Multiple Purchases

IT IS VERY IMPORTANT TO NOTE THE MONETARY LIMITS SPECIFIED ABOVE APPLY BOTH TO 'ONE-OFF' PURCHASES AND TO MULTIPLE PURCHASES FROM THE SAME SUPPLIER DURING ANY PERIOD OF ONE YEAR.

Particular care must therefore be taken when purchasing from a supplier with whom there have been dealings within the last 12 months, or with whom there is the possibility of further dealings in the immediate future. In such circumstances, a 'needs analysis' must be undertaken before any order is placed. This is to check whether the anticipated total value of business with that supplier during any rolling 12-month period may exceed any of the relevant limits. If so, consideration must be given as to which procedures apply - even if the value of the individual order may fall below the limits.

The 'needs analysis' should be repeated whenever a further order is placed with the supplier to ensure limits are not breached inadvertently.

Low Value Purchases (up to £10,000)

Low value purchases can be made directly from a Strictly Education or SBAT approved supplier.

A quote or price must always be obtained before any order is placed and retained with the purchase order for audit purposes. The only exceptions are for:

- services such as maintenance where the duration and final cost is unknown until there has been a proper diagnosis of the problem;
- utilities where the estimation of electric or gas is difficult to ascertain; and
- telephone charges where call costs and volume is also difficult to ascertain.

For these types of purchase as much certainty as possible should be obtained about the likely cost before placing the order. This may involve requesting information about callout fee, the hourly rate and agreeing an initial cap on the cost.

If a suitable Strictly Education or LA approved supplier is not available, three written quotes should be obtained and retained for audit purposes unless:

- a Direct Purchase is permitted; or
- a framework is used.

Decision making must be documented and retained for audit purposes where the cheapest quote has not been chosen.

Medium Value Purchases (between £10,000 and £100,000)

At least three written quotations must be obtained for all medium value purchases other than:

- in exceptional circumstances where a Direct Purchase is permitted; or
- where a framework is used.

Written quotations may be given by email. If a quote is given by telephone or face-to-face this must be confirmed in writing before any order is placed.

The Medium Value Purchase Checklist must be used when making medium value purchases. This is to ensure that all written quotations are retained for audit purposes and reasons for decision-making are documented. All medium value purchases must be notified to the Finance Committee.

High Value Purchases (£100,000 or more)

All high value purchases must be subject to a formal tendering procedure other than:

- in exceptional circumstances where a Direct Purchase is permitted; or
- where a framework is used.

The formal tendering procedure may take one of three forms:

- a tender advertised in the Official Journal of the European Union ('OJEU'); or

- an open tender; or
- a restricted tender.

Each tender must have its own tender file created where all relevant paperwork concerning the purchases is to be retained for audit purposes. At the front of this file must be kept a High Value Purchase Checklist to ensure all relevant documentation is retained and required processes followed.

All high value purchases are to be notified to the Finance Committee regardless of whether or not they have been subject to a formal tendering procedure.

The Register of Interests must be checked prior to invitations to tender being issued to ensure that a conflict of interests does not arise.

Direct Purchase

A direct purchase may only be made in exceptional circumstances and with the approval of The Board. Exceptional circumstances may include the following:

- there is only one supplier who can meet SBAT's requirements; or
- quotations have been requested or a tender process has been run, but no suppliers have responded; or
- there is an exceptional urgency for the goods or services in question.

For the avoidance of doubt, an open tender process should normally be run where no suppliers are known but there is no reason to believe they do not exist.

The reasons for making a direct purchase are to be recorded in writing and approved by The Board. The written record is to be retained for audit purposes.

Frameworks

Frameworks are arrangements that central purchasing organisations, known as 'Public Sector Buying Organization's ('PSBOs') enter into with suppliers with the objective of securing the best possible EU compliant deals. PSBOs then make those deals available to schools and other public-sector bodies.

Each framework will have its own rules as to who can buy from it and the arrangements for doing so. Typically, this will involve either:

- running a 'mini-competition' among the relevant suppliers on the framework; or
- making a direct award to just one of the suppliers on the framework.

In the case of the latter, the selection will be made using objective criteria to assess which supplier offers best value for money for the particular contract.

The PSBO should be asked what the framework 'call-off' rules are before a decision is taken to use it.

The SBAT Chief Operation Officer will have primary responsibility for over-seeing the choice and use of frameworks. Any purchase to be made through a framework must be authorised first in writing by either the SBAT Chief Operation Officer or the CEO.

Information on the frameworks that are available can be obtained via the resources listed at the end of this section of the Policy.

OJEU Tenders

Very high value purchases with a cost over the OJEU threshold may fall under EU procurement rules. If so, they must be advertised in the OJEU in order to give all suppliers across Europe the option to compete for the business.

The current OJEU thresholds are:

- for goods and services, £181,302; and
- for construction and refurbishment works, £4,551,413 .

These figures change on the 1st of January of every evenly numbered year and the latest thresholds are available from <https://www.ojec.com/thresholds.aspx>

LEGAL ADVICE SHOULD ALWAYS BE TAKEN IN RELATION TO OJEU TENDERS. SBAT's legal advisers are Anthony Collins Solicitors LLP (0121 200 3242).

Open Tenders

With open tender's potential suppliers are invited to submit a bid through a public advertisement.

The SLT must discuss and agree with the CEO and the SBAT Business Manager how best to advertise. For example, this might be in the general press, trade journals, or via Contracts Finder. This is the preferred method of tendering, as it is most conducive to maximising competition and demonstrating propriety in relation to the expenditure of public funds.

Restricted Tenders

With restricted tender's specific potential suppliers are identified by SBAT and invited to submit a bid. They are appropriate where:

- the costs of running an open tender (particularly publicity and advertising) would be disproportionate compared to the contract value;
- large number of suppliers would be likely to come forward (so there will be lots of tenders to evaluate); or
- there are only a limited number of suppliers that could supply the SBAT's requirements (so there is no point in issuing a public invitation to tender).

Running a Tender

The tender process must be run fairly and all suppliers must be treated equally.

SBAT must be open with potential suppliers about the process it will follow and the means by which bids will be evaluated. SBAT must then follow what it has said in the invitation to tender documents.

The following paragraphs set out the documentation and requirements for both an open and a restricted tender

Pre-qualification Questionnaire

If high numbers of suppliers are expected to tender, a pre-qualification questionnaire ('PQQ') can be helpful. It enables the list of suppliers to be narrowed down. In urgent cases pre-qualification may not be required with the approval of the CEO.

A PQQ asks all interested suppliers to provide information about their solvency, probity, financial strength and experience and technical ability in relation to the contract being tendered. Minimum thresholds can be set for these, and suppliers who do not meet them can be excluded.

A PQQ can also include 'scored' questions, so that if too many suppliers meet the thresholds SBAT can choose which to invite to tender. Usually there will be at least five chosen.

Invitation to Tender:

For open tenders an invitation to tender ('ITT') either is made available for interested suppliers to download from the internet or is issued in response to an initial enquiry.

For restricted tenders, an ITT is issued either to the prospective suppliers identified by SBAT or to those who 'made the grade' through a PQQ exercise.

An ITT should include the following:

- an introduction/background to the project;
- the scope and objectives of the project;
- specification and technical requirements;
- drafts of the proposed contract documents, including those governing payment, performance etc.;
- the terms and conditions governing the tender process (including how tenders will be evaluated and the evaluation criteria); and
- instructions on how to submit the bid (including the deadline within which it must be made).

Evaluation of Tenders

Evaluation criteria and weightings are used to evaluate suppliers' bids as fairly and objectively as possible.

Evaluation should be based on best value for money. This is commonly referred to as 'the most economically advantageous tender' and takes into account both price and quality. Typical criteria are explained below.

Like should be compared with like. If a lower price means a reduced service or lower quality this must be borne in mind when reaching a decision. SBAT must achieve the right balance between price and quality, and this weighting should be

set out explicitly in the evaluation criteria. Care should be taken to ensure the bid price is the total price and there are no hidden or extra costs. Where relevant, both price and running costs should be considered.

Technical/Suitability

This factor covers the following:

- functionality and technical and service facilities;
- specification and technical requirements;
- quality and quality control procedures (including independent certification);
- aesthetic and functional characteristics;
- technical assistance;
- delivery date; and
- after-sales service

Previous Experience

There is often a temptation to use an existing supplier. However, this must not override the result of the formal evaluation process.

If 'experience' does form, part of the evaluation criteria then (in a non-OJEU tender) this can include experience of working for SBAT previously. However, this must be made explicit in the evaluation process in evaluating bids, experience of working for SBAT cannot be ranked more highly than experience of working for other similar organisations.

Financial status

Suppliers in financial difficulty may have problems completing contracts and in the provision of after sales service. It may be appropriate to have an accountant or similarly qualified person examine audited accounts etc. Where a PQQ is used, this is usually tested through the PQQ (and this is a requirement for OJEU tender procedures).

Other Considerations

Pre-sales demonstrations, interviews and site visits are legitimate methods to evaluate what the supplier is offering. Where they are used, it is important to be clear and open about what aspects of functionality, technical merit and quality are being evaluated and how this is being done.

Tender Submission

The ITT should state the date and time by which the completed bid should be received by SBAT. Tenders should be submitted in plain envelopes clearly marked to indicate they contain tender documents. The envelopes should be time and date stamped on receipt and stored in a secure place prior to tender opening. Tenders received after the submission deadline should not be accepted (other than in exceptional circumstances, and after taking legal advice).

Opening Procedures

All bids should be opened at the same time and at least two of the following people should be present: The SBAT Business Manager, Member of SLT and a member of the Finance Committee.

The names of the organisations submitting bids and the amount tendered should be recorded in writing on a Tender Control Summary. This record must be signed by the people present at the tender opening and the record should be kept in the tender file for audit purposes.

Conflicts of interest

The evaluation process should involve at least two people with appropriate experience and expertise, neither of whom should have any conflicting interest, business and otherwise, that might affect upon their objectivity. Those involved in the evaluation should sign a written declaration to this effect, which should be retained in the tender file for audit purposes.

Those involved in making evaluation bids or in placing orders must take care not to accept gifts or hospitality from potential suppliers that could compromise or might be seen as compromising their independence.

It may be necessary to exclude a supplier where there are concerns over whether SBAT can be totally objective over how its bid will be evaluated.

Tender Evaluation

Tenders should be evaluated in accordance with the process and evaluation criteria described in the ITT. The winning bid should be the one that offers the best value for money (is the most economically advantageous tender) to SBAT. Full records should be kept of all criteria used for evaluation and documentation relating to all decision making in the tender file.

For contracts with a cost of £100,000 or more a report should be prepared for the Finance Committee highlighting the relevant issues and recommending which tender to accept.

DfE Approval

If the DfE requires its approval to be given as a condition attached to a specific grant then this must be obtained before a bid is accepted.

Notifying suppliers of the tender outcome:

After SBAT has decided which bid to accept, all tenderers should be informed of the decision. Suppliers who submitted unsuccessful quotes must be informed in writing. If a supplier asks for details of the successful bid, the winning price should not be given. The confidentiality of tenders must be respected at all times. Instead, the information given should be restricted to a summary of the evaluation criteria used and the aspects of the quote that were considered more economically advantageous for SBAT (for example delivery arrangements offered, quality and competitive price). If the enquirer's price was the same as the winning price the advantages of the winning bid in terms of quality should be explained to the enquirer.

The notification in writing to the successful tenderer is an invitation to finalise contractual arrangements.

This should make it clear no commitments are made and no work is to commence until the contract is signed by both parties. This is done by stating that the arrangement is 'subject to contract'.

Once all suppliers have been notified of the decision and sufficient time has elapsed to enable an unsuccessful tenderer to challenge the decision (which under an OJEU tender process must be at least 10 days) the contract with the successful supplier can be signed.

Resources

Government guidance on purchasing is available online

Potential Non-Compliance

Where a staff member becomes aware of a situation where procurement rules may not have been adhered to, through their own work or that of others, they should report this in accordance with the whistle-blowing policy found in Section 13 of this policy. The Board of SBAT will then decide what further action to take.

Budgetary Control

Academy Business Managers will be informed of the budget available to them at the start of the academic year. It is the responsibility of each Academy Business Manager to manage their allocation of the budget and to ensure it is not overspent.

A print detailing actual expenditure against budget will be supplied to each Academy Business Manager after the accounts have been closed for each month. They should keep records of orders placed and expenditure authorised within the month to ensure that budgets are not overspent. They should reconcile these records to the monthly expenditure figures and identify expenditure that has been committed but not yet spent.

Order Procedure

All orders must be made, or confirmed, using an official purchase order raised on HCSS. Purchase order requests forms will be available from the school office. Orders must be approved in accordance with the relevant procedures set out above. Purchase terms and conditions should be sent with the order.

Invoice Payment Procedure

All invoices should be sent to the administrative staff or SBAT Business Manager as appropriate.

The administrative staff or SBAT Business Manager will attach the purchase order and stamp the invoices to confirm the following checks have been made:

- the invoice is dated correctly;

- the invoice is arithmetically correct;
- the goods or services have been received;

- the goods or services are as ordered;
- the prices are correct; and
- VAT has been applied correctly.

Every fortnight the administrative staff will provide the Academy Business Manager with all the checked invoices and supporting documentation, with the payment authorisation form attached, ready for the invoices to be authorised for payment

The CEO will then check that sufficient funds are available before authorising the invoices and releasing payment. The Bacs payments (with the associated paperwork) must be authorised by two of the nominated signatories.

Deliveries

The administrative staff/ Academy Business Manager must make appropriate arrangements for the delivery of goods. On receipt, a thorough check must be made against the Goods Received Note ('GRN') and a record made of any discrepancies between what has been delivered and the GRN. These should be raised immediately with the supplier. The GRN should then be attached to the purchase order and invoice. Administrative staff/the Academy Business Manager will keep a central record of all rejections and returns.

Income

The main source of income for SBAT is grants from the DfE under the Funding Agreement and grants from the Local Authority ('LA'). The receipt of these is monitored directly by the SBAT Chief Operation Officer, Chief Financial Officer and SBAT Business Manager and the Academy Business

Managers who are responsible for ensuring all funding is collected.

Further policies concerning income are listed below.

Grants

Funding from the DfE (1st of each month) or LA should come with supporting documentation. The DfE and LA usually send remittances via e-mail. These documents should be printed off and placed in the appropriate file. Details should be entered onto the HCSS financial system by the relevant Academy Business Managers or SBAT Business Manager.

Lettings

The Academy Business Managers are responsible for maintaining records and for identifying the sums due from each organisation.

Invoices should be raised by the relevant administrative staff/Academy Business Managers.

Ideally, payment should be collected in advance except in the case of regular bookings by SBAT parents. Currently the administration of lettings is outsourced to an external provider or managed by the Academy Business Manager.

Trips/Clubs

A lead teacher must be appointed with primary responsibility for the organisation of each trip/club. The sum to be charged must be discussed and authorised by the CEO. The letter and permission slips will then be prepared by the relevant administrative staff/Academy Business Manager and a record created of all students going on the trip or attending the club. The administrative staff/Academy Business Managers should maintain an up to date record for each student showing the amount paid and the amount outstanding. This record should be sent to the lead teacher on a weekly basis so they can chase up permission slips and payments as appropriate.

Catering Income

Parents should be encouraged to pay dinner money half-termly in advance. Details should be sent out at the end of each half-term of the balance on the dinner money account and the amount to be paid for the coming term. Parents who struggle to pay half-termly may pay weekly. However, the administrative staff should speak to the relevant parents further to see whether they may be entitled to free school meals and then support them with their application wherever possible.

Dinner money is paid by SBAT parents and staff using the cashless online payment system ParentPay. The funds are paid into the relevant academy's bank account every two weeks. The details of these credits are entered onto HCSS by the Academy Business Manager.

Invoices for school meals served are e-mailed to the office account and should be entered onto HCSS by the relevant administrative staff.

Dinner Numbers Reconciliation

Administrative staff will provide the kitchen with the daily numbers each day using the relevant form. Each week the client recharge form from the kitchen must be cross-checked against the daily numbers form. Any discrepancy between the two must be investigated immediately to ensure all children who are entitled to meals (free and paid) are taking them and that no children are taking meals that are not registered for them.

Free School Meals

Free School meals can only be provided when confirmation of entitlement from the LA has been received

Dinner Money Arrears

Individual pupil's arrears should not exceed 10 serving days at any one time.

Parents/guardians should be notified as soon as the arrears for an individual pupil are outstanding for 5 serving days.

They should receive a second warning after 10 days stating meals may be withdrawn.

Meals should only be reinstated when the arrears have been cleared and an advance payment made for the following week. Dinner money arrears cannot be written off without approval from the CEO.

Debts

No debts should be written off without the express approval of the CEO. The DfE's prior approval is also required if debts to be written off are above the value of £1,001.

Custody

Receipts should be issued for all cash and cheques received where no other formal documentation exists. All cash and cheques must be kept in the safe prior to banking. Banking should take place every week or more frequently if the sums collected exceed the £4,000 insurance limit on the office safe.

Sales Ledger

Monies collected must be banked in their entirety in the appropriate bank account. The administrative staff/Academy Business Managers are responsible for listing all local income, which has been banked on HCSS. The sales ledger will be reconciled against the bank account each month.

Cash Management

Handling of Cash

When cash is taken by office staff there should be two people present at the time. A receipt must be signed by the person handing the cash to the school and by the member of office staff receiving. Cash taken in is recorded in the appropriate receipt book.

The cash balance of the safe is recorded each evening on the Cash in Safe sheet. The previous evening's balance of cash in the safe is brought forward each morning as the day's opening cash balance. The total of the current day's receipt counter foils and the day's opening cash balance should always equal the actual cash balance. This should be reconciled at the end of each day by two people and the Cash in Safe sheet signed by both counters. No cash can be accepted by anyone other than the office staff to ensure the correct process is followed and all cash deposits have a receipt. This includes any after school clubs and teachers taking money for school trips.

Bank Accounts

No account may be opened without the approval of the Board.

SBAT has five current accounts, namely the main SBAT account and one for each of the academies.

The authorised signatories are: -

- SBAT - the CEO and Deputy CEO
- Chingford Hall Primary Academy - the CEO, Deputy CEO and Assistant Head Teacher
- Whittingham Primary Academy - the CEO, Deputy CEO and the Academy Head of School
- Longshaw Primary Academy - the CEO and Deputy CEO
- Winston Way Primary Academy - the CEO, Deputy CEO and Academy Head of School

Deposits

Particulars of any deposit must be entered on a copy paying-in slip, counterfoil or listed in a supporting book. The details should include:

- the amount of the deposit;
- a reference, such as the number of the receipt or the name of the debtor; and
- the date the deposit was made.

Bank Payments and Withdrawals

All Bacs, payments online and other instruments authorising withdrawal from SBAT bank accounts must be authorised by two of the authorised signatories. At least one of these must be either the CEO or the relevant Academy Head of School.

This provision applies to all accounts, public or private, operated by or on behalf of the Board. Authorised signatories must not approve a payment relating to goods or services they have ordered unless there is no alternative signatory available and/or the paper work is counter signed by a SLT member.

Administration

The Academy Business Managers must ensure bank statements are received regularly and reconciliations are performed at least monthly.

The reconciliation procedures must ensure:

- all bank accounts are reconciled to the cash book;
- there is an independent monthly review carried out by the RO or CEO; and
- adjustments arising are dealt with promptly.

SBAT Charge Cards

SBAT has five charge cards, one for each of the academies and one for the head office. The CEO is the cardholder for all cards and each card has a credit limit of £10,000.

Charge cards should only be used when Bacs payments are not possible. Purchases must be recorded onto HCSS and entered into the charge card register. Receipts (including VAT receipts) must be retained and matched to the charge card monthly statement for reconciliation by the Academy Business Managers each month.

Petty Cash Accounts

SBAT and its academies can each maintain a maximum cash balance of £500. The cash is administered by the administrative staff/Academy Business Managers and is kept in the Finance Office safe.

The only deposits to petty cash should be from cheques cashed specifically for the purpose. The receipt should be recorded in the petty cash system with the date, amount and a reference, normally the cheque number, relating to the payment. All other cash receipts for whatever reason should be paid directly into the bank.

Petty Cash Payments

In the interests of security, petty cash payments will normally be limited to £50. This limit may not be exceeded without the specific authority of the CEO. Members of staff should use cash and provide a receipt when making purchases that will need to be reimbursed from petty cash. Higher value payments should be made by Bacs.

Overseas Travel Expenses

When travelling overseas, the staff expenses are capped at £60 and hotels booked must be of 4* standard or less. The majority of foreign currency should be taken in the form of a prepaid cash card loaded by the relevant current account to ensure security of cash and to reduce foreign transaction fees. In instances where the taking of some foreign currency as cash is required, this should be taken from petty cash with corresponding paperwork for the exchange of the Sterling to foreign currency and back as well as receipts for any expenditure placed in the petty cash statement file.

Administration

The administrative staff/Academy Business Managers are responsible for entering all transactions into the petty cash records on HCSS on a regular basis. Regular as well as unannounced cash counts should be undertaken by the Academy Business Managers to ensure the cash balance reconciles to supporting documentation.

Physical Security

Petty cash should be held in a locking cash box, which is put in the safe overnight.

Cash Flow Forecasts

The SBAT Business Manager and the Academy Business Managers are responsible for preparing cash flow forecasts to ensure SBAT has sufficient funds available to pay for its day to day operations.

In particular, regular cash flows are to be prepared and monitored to ensure there are adequate liquid funds to meet all pay-roll related commitments and outstanding creditors that are due for payment.

Where the cash flow identifies a base level of funds that will be surplus to requirements these may be invested only in the following:

- sweeping into active saver accounts;
- Lloyds Bank interest bearing deposit accounts;
- Lloyds Bank short term 6-week deposits;
- Lloyds Bank longer term 3 month and 12-month deposits; and

Investments

Investments must be made only in accordance with written procedures approved by the Board.

They must be recorded in sufficient detail to identify the investment and to enable the current market value to be calculated easily. The information required will normally be the date of purchase, the cost and a description of the investment. Additional procedures may be required to ensure any income receivable from the investment is received. SBAT's objective is to manage its cash balances to meet day-to-day working capital requirements, whilst protecting the real long-term value of any surplus cash balances against inflation. In addition, SBAT aims to invest surplus cash funds to optimise returns whilst ensuring there is no risk of them being lost.

The guiding principles are to: -

- ensure adequate cash balances are maintained in the current account to cover day-to-day working capital requirements,
- ensure there is no risk of loss in the capital value of any cash funds invested;
- protect the capital value of any invested funds against inflation; and
- optimise returns on invested funds.

Fixed Assets

Fixed Asset Register

All IT equipment with a value over £1,000 and all other assets with a value of over £5,000 must be physically labelled and entered in the Fixed Asset Register. The details to be entered should include the following information:

- an asset description;
- the asset number;
- the serial number (if appropriate);
- the date of acquisition;
- the cost;
- the source of funding
- the expected useful economic life;
- the applicable rate of depreciation (see below);
- the current book value;
- the location; and
- the name of the member of staff responsible for the asset.

The purpose of the Fixed Asset Register is to:

- ensure staff take responsibility for the safe custody of assets;
- enable independent checks on the safe custody of assets, as a deterrent against theft or misuse;
- manage the effective utilisation of assets and to plan for their replacement;
- the external auditors to draw conclusions on the annual accounts and SBAT's financial systems; and
- support insurance claims in the event of fire, theft, vandalism or other disasters.

Depreciation

Assets are depreciated as follows: -

Buildings 2% Furniture and Equipment 20% Fixtures and Fittings 20% Computer Equipment & Software 33%

Security of assets

Stores and equipment must be secured by means of physical and other security devices. Only authorised staff may access the stores. All items in the Fixed Asset Register should be marked permanently and visibly as SBAT's property. A count should be taken and documented on the Fixed Asset Register at least once a year by someone other than the person maintaining the Fixed Asset Register.

Discrepancies between the physical count and the figures recorded in the Fixed Asset Register should be investigated promptly and, where significant, reported to the Board. All other inventories of SBAT property should be kept up to date and reviewed regularly.

Where items are used by SBAT but do not belong to it this should be noted.

All IT equipment with a repurchase value of over £100 should be marked using Smart Water technology as a deterrent against theft.

Disposals

Items to be sold or destroyed must be authorised for disposal by the SBAT Chief Operation Officer.

Where the disposal is significant the items should be sold by competitive tender.

SBAT must seek the written approval of the DfE if it proposes to dispose of an asset for which capital grant in excess of £20,000 was paid.

Disposal of equipment to staff is not encouraged, as it may be more difficult to evidence SBAT obtained value for money. In addition, there are complications with the disposal of computer equipment, as SBAT would need to ensure licenses for software programmes have been transferred legally to a new owner. SBAT is expected to reinvest the proceeds from all asset sales for which capital grant was paid into other SBAT assets. If the sale proceeds are not reinvested then SBAT must repay to the DfE a proportion of the sale proceeds. All disposals of land must be agreed in advance with the Secretary of State.

Loan of Assets

Items of SBAT property must not be removed from SBAT premises without the authority of the Head of Department. A record of the loan must be recorded in a loan book and booked back into the SBAT when it is returned. If assets are on loan for extended periods or to a single member of staff on a regular basis the situation may give rise to a 'benefit-in-kind' for taxation purposes. Loans should therefore be kept under review and any potential benefits discussed with SBAT's auditors.

Monthly Review

The SBAT Business Manager/ Finance Lead/ Finance Director should review the expense codes on the HCSS financial system on a monthly basis to:

- check mis-posting of invoices;
- capitalise the assets correctly on the balance sheet; and
- update the Fixed Asset Register and apportion the correct amount of depreciation to the assets. (If this occurs after the month end the depreciation should be posted in arrears in the following month.)

Storage of Records

SBAT will retain all documents in accordance with the Records Management Society's guidelines, which are to be

found at: <http://lbsact.org/download/policies/Document%20Retention%20Schedule-Nov15.pdf>

Financial records need to be kept for seven years. At the end of each financial year, all records should be boxed up for secure storage and clearly listed with the date for disposal. Please see the SBAT Document Management & Retention Policy for further details which is available on SBATs Website

Gifts

Staff are not allowed to accept significant personal gifts from contractors and other suppliers. Staff can only accept offers of hospitality if there is a genuine need to impart information or represent SBAT in the community. Hospitality cannot be accepted from a contractor during a tendering period. Any gifts made to SBAT (above the value of £25) must be listed in a gifts register.

Suspected Fraud

In the case of suspected fraud, the Finance Committee must be notified as soon as reasonably possible. If appropriate, the external auditors or other appropriate external advisers may be called in to investigate.

The CEO, in consultation with the Finance Committee, will decide whether the police should be notified.

The Secretary of State must be notified of any loss arising from suspected theft or fraud exceeding an amount set out in the annual funding letter.

Whistleblowing Policy

The SBAT Whistle-blowing Policy is set out below.

Statement of Commitment

SBAT is committed to:

- the provision of the highest quality services for local people;
- full accountability for what it provides; and
- the conduct of its business to the highest professional standards.

SBAT has in place detailed rules, regulations, quality standards and procedures to help deliver on this commitment. However, sometimes malpractice and wrongdoing may occur. SBAT is not prepared to tolerate this. Whenever any malpractice or wrongdoing by SBAT staff, contractors or suppliers is identified it will be investigated promptly and thoroughly with remedial action being taken as appropriate. SBAT will also examine what can be done to ensure such malpractice or wrongdoing does not happen in the future.

The Principle

The principle which underpins this Whistle-blowing Policy is that the public interest and the needs of service users must come first.

Scope

Any member of staff, service user or member of the public may whistle-blow in respect of

- any aspect of service provision;
- the conduct of SBAT staff;
- the conduct of the Board; and
- the conduct of any other parties acting on behalf of the SBAT.

A whistle-blower may report anything falling into one or more of the above categories that he/she believes may be unlawful, against SBAT's policies or contrary to any established Codes of Practice.

Other Redress

It is not intended the whistle-blowing procedure should replace existing processes such as the grievance or disciplinary codes. Where these are appropriate people will be encouraged to use them.

This Whistle-blowing Policy is intended to supplement, rather than replace other channels of redress such as:

- a reference to a member of the SLT, the CEO or the Chair of the Board;

- the making of a formal complaint under SBAT's Complaints Procedures (copies of which are available on written request); and
- in the case of fraud, corruption or other financial irregularity, a report to the Chair of the Board who will conduct an investigation and make recommendations for appropriate action.

Referrals to the SLT

In the first instance employees, service users, members of the public and others are encouraged to raise complaints or matters of genuine concern with the SLT. If a complaint is referred to the SLT it will be treated seriously and investigated promptly. The SLT will inform the complainant of the outcome. The allocated investigation officer will be expected to interview the complainant, the person or persons complained against, and any other appropriate individuals. If no further action is proposed, the complainant will be given an explanation. If further action is proposed under a separate procedure (such as the disciplinary code), the complainant will also be informed.

If a member of staff wishes to complain then normally this will be to their direct line manager. However, depending on the nature and sensitivity of the issue or the identity of the alleged wrongdoer, this may not be appropriate. In such circumstances, the issue should be raised with the CEO or the relevant Academy Head of School. A member of staff may be accompanied by a friend when meeting management to raise a concern.

All those involved in dealing with such matters will adopt a flexible and open approach so that those having concerns can feel confident they may raise them.

Whistle-blowing referrals

If a referral to the SLT is not appropriate then the whistle-blowing procedure may be invoked. Complainants are encouraged to raise genuine whistle-blowing concerns and do not have to prove them. However, they must demonstrate there is a sufficient basis for investigation. This will help SBAT decide the appropriate method of enquiry and ensure resources are not wasted where investigation would be inappropriate.

All whistle-blowing reports are to be referred to the Chair of the Board who will record them in a register kept especially for the purpose ('the Whistle-Blowing Register'). An initial assessment will then be made by such person or persons as the Chair may decide.

Initial Assessment

The purpose of the initial assessment is to determine what, if any, sort of investigation is appropriate. Unless the issue is raised anonymously, the whistle-blower will usually be interviewed as part of the process.

The person carrying out the initial assessment will report to the Chair who may then decide to:

- extend the initial assessment or carry out a fresh assessment; or
- instigate an internal investigation on such terms as the Chair considers appropriate; or
- instigate an external investigation on such terms as the Chair considers appropriate; or
- refer the matter to the appropriate regulator; or
- take no further action.

Unless there is any legal restriction on doing so, the whistle-blower will be informed of the Chair's decision.

Internal Investigations

If an internal investigation is to ensue, the whistle-blower will be given an estimate of how long it will take to be completed. Normally this will be within 28 days, though the timetable will depend on the nature of the concern and its complexity.

External investigations

Allegations of fraud, corruption or financial irregularity may be referred to SBAT's external auditors or other appropriate external advisers for investigation. In the most serious cases, a police inquiry or an independent investigation may ensue.

Follow-up Action:

The whistle-blower will be informed of the outcome of any investigation, whether internal or external. The outcome will also be recorded in the Whistle-Blowing Register. Where appropriate, a report may be prepared for the Board detailing the findings from the investigation, any action taken to rectify the situation and any action taken to prevent a recurrence.

Respecting Confidentiality

If a whistle-blower requests his or her identity be kept confidential, SBAT will take all reasonable steps to do so. However, this may not be possible in all circumstances. The very fact of the investigation may serve to reveal the

source of the information or a statement from the whistle-blower may be needed as part of the evidence against the perpetrator.

No Victimisation

SBAT recognises the decision to whistle-blow can be difficult to make, not least because there is a fear of reprisal from those who may be perpetrating the malpractice or others. SBAT will not tolerate victimisation of a person who raises a concern in good faith and will take appropriate steps to protect them. This may include taking disciplinary action.

False and Vexatious Complaints

Just as SBAT will seek to protect those who raise concerns in good faith, so it will seek to protect those against whom unfounded claims are made.

A concern made in good faith and sincerely expressed may transpire to have no basis in reality. In addition, it is possible vexatious or malicious claims may be made. In the case of the latter, SBAT may take disciplinary action against any employee who makes a vexatious or malicious claim. In either case where it turns out the claim was without foundation SBAT will use all reasonable endeavours to ensure any negative impact on the person complained of is minimised. However, SBAT may not be able to prevent all such impact in every case.

General

This Whistle-blowing Policy will be communicated to staff by the CEO on the first inset day of the new schooling year and to all new SBAT employees as part of their induction.

APPENDIX A - FINANCE TIMETABLE

September	Provide Board with unaudited Year-end accounts for review
October	Auditors visit regarding Year-end Accounts
November	SBAT Board Meeting
December	Year End Accounts to be provided to the EFSA
January	Annual return to be provided to the EFSA
February	Mid-year financial review
March	SBAT Board Meeting
April	RO Visit
May	Provide draft Budget to the Board
June	Provide final Budget to the Board
July	Submit Full Year Budgets to EFSA, SBAT Board Meeting
August	Full Year-end

APPENDIX B - SUMMARY OF FINANCIALAUTHORISATION LEVELS

Delegated Duty	Delegated Authority Method
Ordering Goods and Services (raising requisitions) up to £5,000	Academy Business Managers/SBAT Business Manager
Routine Purchases from Current Suppliers from Approved List £5,001- £10,000	Head of School & CEO or Deputy CEO
Purchases up to £100,000	Minimum of three written quotes tendering process where relevant- Authorised by CEO & Deputy CEO
Purchases over £100,001	Formal tendering processing, including advertising in OJEU if appropriate. As above with Board and Finance Committee approval Any two -CEO/ Deputy CEO/ Head of school
Signatories for cheques, BACS payment authorisations and other bank transfer	Any Two- CEO/Deputy CEO
Signatories for DFE grant claims and DFE return	Any Two- CEO/Deputy CEO
Transfer of Budget Provision between Budget Heads up to £10,000	CEO with Reporting to the Finance Committee
Transfer of Budget Provision between Budget Heads	Finance Committee
Disposal of Assets up to £20,000	CEO & SBAT Chief Operation Officer
Disposal of Assets over £20,001	DFE approval required
Write of Bad Debts up to £1,000	CEO/Academy Head
Write of Bad Debts over £1,001	DFE approval required
Purchase or sale of any freehold property	Any DfE approval required
Granting/take up of leasehold/ tenancy exceeding three years	Any DfE approval required
Raising invoices to collect income Up to £5,000	SBAT Business Manager
Raising invoices to collect income £5,001 to £100,000	Plus CEO
Raising invoices to collect income Over £100,001	Finance Committee

APPENDIX C - GOVERNANCE STRUCTURE

Authority

The Finance & General Purposes Committee is a Committee of the Board and is authorised to investigate any activity within its terms of reference or specifically delegated to it by the Board. It is authorised to request any information it requires from any employee, external audit, internal audit or other assurance provider.

The Finance Committee is authorised to obtain such outside legal or independent professional advice it considers necessary, normally in consultation with the Accounting Officer and/or the Chair of the Board. However, the Finance Committee may not incur expenditure in excess of 10,000 in doing so without the prior approval of the Board.

Role

The role of the Finance Committee is to maintain an oversight of SBAT finances, financial risk management, internal control and value for money framework. It will report its findings annually to the Board, Audit Committee and the Accounting Officer as a critical element of SBAT Annual reporting requirements. The Finance Committee has no executive powers or operational responsibilities/duties.

Duties

The duties of the Finance Committee are to:

1. oversee the preparation of the three-year budget plan in consultation with the CEO and ensure it links with the Development Plan priorities set by the Board;
2. engage in strategic financial planning;
3. review the Finance Policy annually and recommend levels of delegation;
4. review the annual budget and recommend it for approval to the full governing body;
5. notify the approved budget to the appropriate persons within SBAT by the agreed deadline;
6. agree the level of financial delegation to the CEO for the day-to-day operation of SBAT;
7. benchmark school financial performance and report to the full governing body;
8. evaluate and present to the Board the annual statement of Internal Controls;
9. monitor monthly expenditure and ensure corrective action is taken where necessary;
10. evaluate spending of all public funds to the agreed timescales to ensure the budget provides value for money in terms of raising standards of education;
11. analyse and report on tenders;
12. review the Charging and Remissions Policy every three years;
13. ensure accurate accounts are kept;
14. make decisions in respect of service agreements and insurance;
15. ensure key financial decisions are properly recorded in minutes;
16. ensure SBAT adheres to the DfE Financial Handbook;
17. ensure the audit of all non-public (voluntary) funds, trading accounts, charity funds etc. which must be run in accordance with DfE regulations;
18. ensure recommendations arising from year end audits are properly implemented;
19. keep in-school financial procedures under review;
20. ensure a record is kept of pecuniary interests of governors and staff;
21. make decisions on behalf of the Board, when authorised to do so, relating to matters of finance and facilities;
22. determine a list of premises, priorities and a means of implementation;
23. review matters of health and safety;
24. monitor the policy for the use of SBAT premises and letting arrangements;
25. monitor SBAT fixed asset register;
26. ensure all DfE returns are agreed and reviewed; and
27. review budgets and challenge variances.

Administration

1. The Finance Committee will meet at least once per term.
2. The Finance Committee will consist of at least three Directors of the Board. Additionally, up to two external co-opted members may also be appointed.
3. The Finance Committee will be quorate if two members are present and at least 50
4. The SBAT Chief Operation Officer, Chief Financial Officer and SBAT Business Manager and other members of SBAT staff maybe invited to attend but will have no voting rights.

5. Administrative support will be provided by the Clerk to the Board.
6. Agendas will be agreed in advance by the Chair of the Audit Committee (based on, but not limited to, a pre agreed annual schedule of activity) and papers will be circulated to members and attendees at least five working days in advance of the meeting.
7. Minutes of meetings will be taken and once approved in draft by the Chair of the Audit Committee, be submitted to the next scheduled meeting of the Board.
8. The Audit Committee will review these terms of reference and self- assess its performance
9. Against these terms of reference on an annual basis.

APPENDIX E - AUDIT COMMITTEE TERMS

The Silver Birch Academy Trust
Registered in England & Wales
No. 08107310

Registered office:
68 King William Street
London. EC4N 7HR

www.sba.london
T: 0208 523 3228
E: info@sba.london

Authority

The Audit Committee is a Committee of the Board and is authorised to investigate any activity within its terms of reference or specifically delegated to it by the Board. It is authorised to request any information it requires from any employee, external audit, internal audit or other assurance provider.

The Audit Committee is authorised to obtain outside legal or independent professional advice it considers necessary, normally in consultation with the Accounting Officer and/or the Chair of the Board. However, the Audit Committee may not incur expenditure in excess of 10,000 in doing so without the prior approval of the Board.

Role

The role of the Audit Committee is to maintain an oversight of SBAT governance, risk management, internal control and value for money framework. It will report its findings annually to the Board and the Accounting Officer as a critical element of SBAT annual reporting requirements. The Audit Committee has no executive powers or operational responsibilities/duties.

Duties

The duties of the Audit Committee are to:

1. advise the Board and the Accounting Officer on the adequacy and effectiveness of SBAT governance, risk management, internal control and financial systems and frameworks. An annual report will be produced by the Audit Committee in this regard;
2. advise the Board on the appointment, re-appointment, dismissal and remuneration of the external and regularity auditor;
3. advise the Board on the need for, and then, where appropriate, the appointment, re-appointment, dismissal and remuneration of, an internal auditor or other assurance provider to enable the Board to sign the corporate governance statement in the annual accounts;
4. advise the Board on an appropriate programme of work to be delivered by independent assurance providers (external auditors and responsible officer). This programme of work to be derived from the Audit Committee regard of the key risks faced by SBAT, the assurance framework in place and its duty to report to the Board as detailed in paragraph 3.1 above;
5. review the external auditor annual planning document and approve the planned audit approach;
6. receive reports (annual reports, management letters etc.) from the external auditor and other bodies, for example the EFA and NAO, and consider any issues raised, the associated management response and action plans. Where appropriate, reports deemed should be referred to the Board or other committee for information and action;
7. regularly monitor outstanding audit recommendations from whatever source and ensure any delays to implementation dates are reasonable;
8. review SBAT fraud response plan and ensure that all allegations of fraud or irregularity are managed and investigated appropriately;
9. consider any additional services delivered by the external auditor or other assurance provider and ensure appropriate independence is maintained;
10. ensure appropriate cooperation and coordination of the work of the external auditor and the Responsible Officer; and
11. meet with the external auditor and the Responsible Officer, without management present, at least annually.

Administration

1. The Audit Committee will meet at least once per term.
2. The Audit Committee will consist of at least three Directors of the Board. Additionally, up to two external co-opted members may also be appointed.
3. The Audit Committee will be quorate if two members are present and at least 50
4. The SBAT Chief Operation Officer, Chief Financial Officer and SBAT Business Manager and other members of SBAT staff maybe invited to attend but will have no voting rights.

5. The Clerk will provide administrative support to the Board.
6. Agendas will be agreed in advance by the Chair of the Audit Committee (based on, but not limited to, a pre-agreed annual schedule of activity) and papers will be circulated to members and attendees at least five working days in advance of the meeting.
7. Minutes of meetings will be taken and once approved in draft by the Chair of the Audit Committee, be submitted to the next scheduled meeting of the Board.
8. The Audit Committee will review these terms of reference and self- assess its performance against these terms of reference on an annual basis.

APPENDIX F - LOCAL GOVERNING BODY

TERMS OF REFERENCE

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2. Responsibilities of Local Governing Body
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7. Conflicts of Interest
8. Appointment of Chairman and Vice-Chairman
9. Meetings of Local Governing Body
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INTERPRETATION

In this document: -

- Academy means Chingford Hall Primary Academy, Whittingham Primary Academy, Longshaw Primary Academy & Winston Way Primary Academy;
- Articles means the Articles of Association of the Company;
- Local Governing Body means the local governing body for the Academy constituted as provided by Clause 3 of this document;
- Governor means a member of the Local Governing Body;
- Parent Member means a member elected to the Local Governing Body by the parents of pupils at the Academy or in default of election appointed by the Local Governing Body;
- Personal Financial Interest means any interest in the employment or remuneration of, or the provision of any other benefit to, a Governor as further detailed within clauses 97 and 98 of the Articles;
- Principal means the member of staff at the Academy who has been appointed as Head Teacher to have overall day to day control of and responsibility of the Academy;
- Secretary means the company secretary of the Company or any other person appointed to perform the duties of company secretary to the Company;
- Staff Member means a member elected to the Local Governing Body by members of staff of the Academy or in default of election appointed by the Local Governing Body;
- This document means these Terms of Reference;
- The Company means The Silver Birch Academy SBAT, a company limited by guarantee having registered number 08107310;
- The Directors mean those persons appointed as directors and trustees of the Company; unless the context requires otherwise, a reference to: -
- A numbered clause is a reference to the clause so numbered in this document, and
- A numbered paragraph is a reference to the paragraph so numbered in the clause in which the reference appears; and

- Words importing one gender shall include any other gender, the singular number shall include the plural and vice versa and the headings are included for convenience only and shall not affect the construction of this document.

RESPONSIBILITIES OF LOCAL GOVERNING BODY

- The Local Governing Body shall be a Committee of the Directors established pursuant to articles 100 - 104 of the Articles of the Company.
- Legal responsibility for the Academy lies with the Company. It is governed by the Directors, who rely on advice and support from the Academy Local Governing Body, particularly (but not limited to) strategic planning and the specific matters delegated under these Terms of Reference.
- Subject to provisions of these Terms of Reference, the Companies Act 2006, the Articles and to any directions given by special resolution of the Directors, the business of the Academy shall be managed by the Local Governing Body who may exercise all the powers of the Company, other than matters concerning finance, staffing and site which will be delegated to the Federation Resources Committee.

The Directors delegate the running of the Academy to the Local Governing Body and specifically the following duties:

- setting the aims and objectives of the Academy; Determination of the education vision of the Academy in consultation with the Directors, including, but without limitation, determination of the Academy development plan;
- maintenance of the Academy estate in accordance with the guidelines established by the Company;
- maintaining the fixed asset registers;
- notifying the Company of any changes to fixed assets used by the Academy;
- determination and implementation of the admissions policy and arrangements for the Academy in accordance with admissions law and DfE codes of practice;
- implementation of actions required to comply with statutory regulations and the Funding Agreements.
- The Governors are not and nothing within this document is intended to make them charity trustees
- Each Governor shall act in the best interests of the Academy at all times.
- The Governors must keep confidential all information of a confidential nature obtained by them relating to the Academy.

COMPOSITION OF LOCAL GOVERNING BODY

The membership of the Local Governing Body shall be determined in accordance with the following provisions: -

- The total membership shall be not less than three and not more than twelve.
- The membership shall comprise:
 - i. the CEO and the Academy Head of School;
 - ii. not less than three Parent Members;
 - iii. two Staff Members;
 - iv. Up to eight members appointed by the Local Governing Body; and
 - v. Such other members as the Directors decide.
- The Local Governing Body may continue to act notwithstanding a temporary vacancy in its composition.

RESIGNATION & REMOVAL

1. A Governor may at any time resign his office by giving notice in writing to the Clerk to the Local Governing Body.
2. A Governor shall cease to hold office if he is removed by the person or persons who appointed him. This provision does not apply in the case of the Parent or Staff Member.
3. The Directors may terminate the appointment of any Governor whose presence or conduct is deemed by the Directors not to be in the best interests of the Company or the Academy.
4. The Principal and any Staff Member shall automatically cease to hold office if he ceases to be associated with the Academy in the capacity in which he was appointed or elected.

PERSONS INELIGIBLE TO BE GOVERNORS

No person shall be qualified to be a Governor unless he is aged 18 or over at the date of his election or appointment.

No current pupil of the Academy shall be a Governor.

A Governor shall cease to hold office if he becomes incapable by reason of mental disorder, illness or injury of managing or administering his own affairs.

A Governor shall cease to hold office if he is absent without the permission of the Governors from all their meetings held within a period of six months and the Governors resolve that this office be vacated.

A Governor shall cease to hold office if he is disqualified from acting as a trustee by virtue of section 72 of the Charities Act 1993 (or any statutory re-enactment or modification of that provision).

A person shall be disqualified from holding or continuing to hold office as a Governor if: -

- i. his estate has been sequestrated and the sequestration has not been discharged, annulled or reduced;
- ii. he is the subject of a bankruptcy restrictions order or an interim order; or
- iii. he has been removed from the office of trustee or charity trustee by an order made by the Charity Commission or the High Court on the grounds of any misconduct or mismanagement in the administration of the charity for which he was responsible or to which he was privy, or which he by his conduct contributed to or facilitated; or
- iv. at any time he is: -
 - i. Included in the list of teachers and workers with children or young persons whose employment is prohibited or restricted under section 1 of the Protection of Children Act 1999; or
 - ii. Disqualified from working with children under section 35 of the Criminal Justice and Court Services Act 2000; or
 - v. he is a person in respect of whom a direction has been made under section 142 of the Education Act 2002; or
 - vi. he has, at any time, been convicted of any criminal offence, excluding any that have been spent under the Rehabilitation of Offenders Act 1974 as amended, and excluding any offence for which the maximum sentence is a fine or a lesser sentence except where a person has been convicted of any offence which falls under section 72 of the Charities Act 1993; or
 - vii. he has not provided to the chairman of the Directors a criminal record certificate at an enhanced disclosure level under section 113B of the Police Act 1997. In the event that the certificate discloses any information which would in the opinion of the Chairman confirm their unsuitability to work with children that person shall be disqualified. If a dispute arises as to whether a person shall be disqualified, a referral shall be made to the Secretary of State to determine the matter. The determination of the Secretary of State shall be final. Where a person becomes disqualified from holding or continuing to hold office as a Governor and he is, or is proposed, to become such a Governor, he shall upon becoming so disqualified give written notice of that fact to the Secretary.

TERMS OF OFFICE

Any Governor shall hold and vacate office in accordance with the terms of his appointment but (except in the case of the Principal) the length of his term of office shall not exceed four years. Governors retiring at the end of their term of office shall be eligible for re-appointment at the discretion of the Local Governing Body.

CONFLICTS OF INTEREST

The income and property of the Academy must be applied solely towards the provision of the Objects as detailed in the Articles. The restrictions which apply to the Directors with regard to having a Personal Financial Interest shall also apply to the Governors.

Any Governor who has any duty or personal interest (including but not limited to any Personal Financial Interest) which conflicts or may conflict with his duties as a Governor shall disclose that fact to the Governors as soon as he becomes aware of it. A Governor must absent himself from any discussions of the Governors in which it is possible that a conflict will arise between his duty to act solely in the interests of the Academy and any duty or personal interest (including but not limited to any personal financial interest).

APPOINTMENT OF CHAIRMAN AND VICE-CHAIRMAN

The Chairman of the Local Governing Body will be elected by the Local Governing Body every year for a 1-year term. The Vice-Chairman of the Local Governing Body will be elected by the Local Governing Body every year for a 1-year term.

If both the Chairman and the Vice-Chairman are absent from any meeting of the Local Governing Body, those Governors present shall appoint one of their number to chair the meeting.

MEETINGS OF LOCAL GOVERNING BODY

The Local Governing Body shall meet at least three times in every academic year, and shall hold such other meetings

as may be necessary. All meetings shall be convened by the Clerk to the Local Governing Body, who shall send to the Governors written notice of the meeting and a copy of the agenda at least seven clear days in advance of the meeting. A meeting of the Local Governing Body shall be called by the Clerk whenever requested by the Chairman or at the request in writing by any three Governors. Where there are matters demanding urgent consideration, the Chairman or, in his absence, the Vice-Chairman may waive the need for seven days' notice of the meeting and substitute such notice as he thinks fit. The convening of a meeting and the proceedings conducted shall not be invalidated by reason of any individual not having received written notice of the meeting or a copy of the agenda.

QUORUM

Meetings of the Local Governing Body shall be quorate if five or half of Members are present (whichever is greater). If the number of Governors assembled for a meeting of the Local Governing Body does not constitute a quorum, the meeting shall not be held. If in the course of a meeting of the Local Governing Body the number of Governors present ceases to constitute a quorum, the meeting shall be terminated forthwith. If for lack of a quorum a meeting cannot be held or, as the case may be, cannot continue, the Chairman shall, if he thinks fit, determine the time and date at which a further meeting shall be held and shall direct the Clerk to convene the meeting accordingly.

PROCEEDINGS OF MEETINGS

Every question to be decided at a meeting of the Local Governing Body shall be determined by a majority of the votes of the Governors present and voting on the question. Every Governor shall have one vote. Where there is an equal division of votes the chairman of the meeting shall have a second or casting vote. A Governor may not vote by proxy. No resolution of the Governors may be rescinded or varied at a subsequent meeting unless consideration of the rescission or variation is a specific item of business on the agenda for that meeting. Any Governor who is also an employee of the Company shall withdraw from that part of any meeting of the Local Governing Body at which his remuneration, conditions of service, promotion, conduct, suspension, dismissal or retirement are to be considered. A resolution in writing, signed by all the Governors (or all of the members of a committee of the Governors), shall be valid and effective as if it had been passed at a meeting of the Governors or (as the case may be) a committee of Governors duly convened and held. Such a resolution may consist of several documents in the same form, each signed by one or more of the Governors (or the members of a committee, as the case may be). Any Governor shall be able to participate in meetings of the Governors by telephone or video conference provided that he has given reasonable notice to the Clerk and that the Governors have access to the appropriate equipment.

MINUTES AND PUBLICATION

At every meeting of the Local Governing Body, the minutes of the last meeting shall be taken, as the first agenda item after any apologies, except in cases where the Governors present decide otherwise, and, if agreed to be accurate, shall be signed as a true record. The Clerk to the Local Governing Body shall ensure that a copy of the agenda for every meeting of the Governors, the draft minutes of every such meeting (if they have been approved by the chairman of that meeting), the signed minutes of every such meeting and any report, document or other paper considered at any such meeting are, as soon as is reasonably practicable, made available to the Secretary.

DELEGATION OF FUNCTIONS AND COMMITTEES

The Local Governing Body may establish sub-committees, as it considers desirable to carry out its responsibilities. The powers of any such committees, their terms of reference and membership shall be determined by the Local Governing Body. Sub-committees may include members who are not Governors. Except where it is otherwise constrained within its terms of reference, a sub-committee may invite attendance by persons who are not Governors or committee members where such attendance is considered by the members of the committee to benefit its deliberations. Copies of the minutes of sub-committee meetings are to be circulated to all Governors and those who are entitled to attend Local Governing Body meetings.

Responsibilities of Principal

Subject to responsibilities of the Local Governing Body and the policy statements of the Company, the Principal shall be responsible to the Local Governing Body for: -

- i. Implementing the agreed policies and procedures laid down by the Local Governing Body this includes the implementation of all statutory regulations;
- ii. Advising the Local Governing Body on strategic direction, forward planning and quality assurance;

- iii. The leadership and management of the Academy;
- iv. The admission of pupils;

- v. The maintenance of good order and discipline by the pupils including their suspension and/or exclusion within the framework laid down by the Local Governing Body; and
- vi. All such additional functions as may be assigned under the job description or contract of employment.

RULES AND BYE-LAWS

The Local Governing Body shall have power to make rules and bye-laws in respect of the government and conduct of the Academy as it shall think fit. Such rules and byelaws shall be subject to the provisions of this document and to approval by the Directors.

