



EBOR ACADEMY TRUST

Policy Number

14

**Statutory  
Financial Management  
And  
Procedure Manual**

Signed: \_\_\_\_\_

*Peter Austin*

Dated: \_\_\_\_\_

*13th April 2016.*

Review Period: Annually

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*April 17.*

# Contents

## Financial Management Policy

Appendix 1                      Scheme of Delegation

Appendix 2                      Lettings Policy

Appendix 3                      Charging & Remissions

Appendix 4                      Debt Management

# **Ebor Academy Trust**

## **Financial Management and Procedure Manual**

### **1. Rationale**

The Ebor Academy Trust have developed this manual and procedures to ensure that appropriate systems of financial control are established and maintained which conform to the requirements for propriety and good financial management as defined by the Department of Education in accordance with the agreed Funding Agreements and the Academies Financial Handbook.

### **2. Principles**

The Board of Directors will conduct the affairs of the academies in line with the Codes of Practice for Board Members of Public Bodies' and in line with the seven principles of public life

- **Selflessness**  
Holders of public office should take decisions solely in terms of the public interest
- **Integrity**  
Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in their performance or their official duties
- **Objectivity**  
In carrying out public business, including making public appointments, awarding contracts or recommending individuals for rewards and benefits, holders of public office should make choices on merits.
- **Accountability**  
Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.
- **Openness**  
Holders of public office should be as open as possible about all decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interests clearly demands
- **Honesty**  
Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interests.
- **Leadership**  
Holders of public office should promote and support these principles by leadership and example.

### **3. Organisation and Responsibilities**

#### **a. Board of Directors**

The Board of Directors have overall responsibility for administration of the finances of the Academy Trust as prescribed in the Funding Agreement between the Academy Trust and the DfE. The main responsibilities include:

- Ensure the grant from the DfE and other Restricted funding is used for the purposes intended
- Approval of the annual budget and any revisions
- Ensure a Scheme of Delegation is in place
- Ensure assets are managed
- Ensure accurate accounting records are maintained
- Ensure the budget monitoring statements are a true and accurate record on income and expenditure
- Approval of the Annual Statutory Accounts
- Receive audit reports and actions plans from the Finance & Facilities Committee.
- Approval of the Staffing Structure and any significant changes.

**b. Finance & Facilities Committee**

The main financial responsibilities of the Finance & Facilities Committee are detailed in their terms of reference, which include;

- Propose a recommended Start Budget to the Board of Directors for approval.
- Monitoring of actual expenditure and income against the Start or Revised budgets
- Ensuring the annual accounts are produced in accordance with the requirements of the Companies Act 1985 and DfE guidance, in particular the Academies Financial Handbook and Accounts Direction.
- Authorising the award of contracts up to the amount stated in the Scheme of Delegation (Appendix 1)
- Reviewing the reports of the Auditing Officers on the effectiveness of the financial procedures and controls and provide recommendations and actions plans to the Board of Directors.
- To monitor the execution of actions plans produced as a result of any and all audits.
- To review financial policies as appropriate.
- To review recommendations on staffing structures and minor appointments from a financial perspective.

**c. Executive Headteacher**

The CEO / Executive Headteacher has overall executive responsibility for the Academies within the Trust. They have responsibility for the following as detailed in the scheme of delegation;

- Approving new staff appointments.
- Authorising contracts up to the amount stated in the Scheme of Delegation (Appendix 1), reporting these decisions to the Finance & Facilities Committee.
- Signing cheques as detailed in the scheme of delegation.
- Credit/Debit Card Holder
- Authorising payments to suppliers and staff

The funding agreement identified the CEO / Executive Headteacher as the Accounting Officer who is personally responsible to the Board of Directors for:

- Ensuring regularity and propriety
- Prudent and economic administration
- Avoidance of waste and extravagance
- Efficient and effective use of available resources; and
- The day to day organisation, staffing and management of the academies



The Accounting Officer has the duty to take action if the Board of Directors or any member of staff, including themselves, is contemplating a course of action, which he considers an infringement of propriety or regularity. Objections should be put in writing to the Board of Directors and details sent to the Company Secretary and the external auditors. The Accounting Officer may delegate, or appoint others to assist in these responsibilities.

**d. Headteacher / Principal / Head of School**

Are the operational managers with responsibility for authorising and monitoring the finances of their school. The scheme of delegation details levels of authorisation for categories of Headteacher / Principal / Head of School.

**e. Finance Director**

The Finance Director works in close collaboration with the CEO / Executive Headteacher to report to the Finance & Facilities Committee and is responsible to the Board of Directors. The main responsibilities of the Finance Director, with regard to financial management, are;

- The day to day management of financial issues including the establishment and operation of suitable accounting systems;
- The management of academy's financial position at strategic and operational level;
- The maintenance of effective systems of internal control;
- Ensuring that the annual accounts are properly presented and adequately supported by the underlying financial records of the academy;
- Preparation of monthly management accounts
- Ensuring forms and returns are sent to the DfE in line with their reporting deadlines.
- Signing cheques / authorising BACs in accordance with the Bank Mandates
- Ensure appropriate mechanisms are in place for the provision of payroll and reconciliation of payroll data from the Academy's payroll service provider.
- Management of the Academy's Service Level Agreements
- Ensure the scheme of delegation is followed with regard to responsibilities for authorisation.
- Signing cheques as detailed in the scheme of delegation.
- Debit Card Holder
- On-Line Banking & BACS Authorisation
- Maintain adequate banking facilities for the Trust in line with recommended practise.
- Line manage the other finance staff employed by the Trust to ensure the effective delivery of the above.

**f. Responsible Officer**

The Responsible Officer role is appointed by the Board of Directors to carry out an independent insight into the academies systems and controls. Duties include;

- Provision of independent assurance that the financial responsibilities of the Board of Directors are being properly discharged.
- Resources are being managed in an efficient; economic and effective manner;
- Sound systems of internal financial control are being maintained; and financial considerations are fully taken into account in reaching decisions.
- The Board of Directors have undertaken a five year agreement with Veritau to provide internal audit services and termly monitoring visits. Mazars (Leeds) have been contracted to provide external audit services. General areas for review will cover the following:
  - Review that bank reconciliations have been carried out each month
  - Review of monthly payroll to ensure that any changes have been appropriately authorised and agreed
  - Cross reference where appropriate to Finance and Staffing Committee minutes.
  - Check sample orders to delivery notes and invoices to ensure that the documentation is complete and has been appropriately checked and authorised.

- Check of sample payments back to invoices, orders and delivery notes.
- Review a sample of expense claims to ensure the appropriate documentation to support the claim and that the claim is appropriately authorised.
- Review returns to DfE to ensure the information supplied is consistent with the underlying records and internal management reports.
- Carry out spot checks of petty cash balances and supporting vouchers where appropriate.
- Review all major contracts and ensure formal tender procedures exist and are being followed.

**g. Clerk to the Board of Directors**

Responsible to the Board of Directors for accurate record keeping of Directors meetings, including the Finance & Facilities Committee, and maintenance of the Register of Business Interests.

**h. All Staff**

All staff are responsible for the security of Academy's property, for avoiding loss or damage, for ensuring economy and efficiency in the use of resources and conformity with the requirements of the Academy's financial procedures.

**Register of Business Interests**

It is vital that Directors and staff act, and are seen to act, impartially. All members of the Board of Directors are required to complete a declaration of business interests. . Declarations should include all business and pecuniary (monetary) interests such as directorships, shareholdings and other appointments of influence within a business or other organisation. They should also include interests of related persons such as a parents/carers, spouse, child, cohabite and business partner where that person could exert influence over a Director or member of staff. Declarations of Interests should be given at the start of all Director Board and Committee meetings.

**4. Financial Planning**

The Finance Director will prepare financial plans, forecasting between three and five years, in consultation with the CEO, Executive Headteacher and Headteachers / Principals / Heads of School. The Finance Director will be the person responsible for preparing this information which is shared jointly between the Finance Director and other relevant members of senior staff.

**5. Annual Budget**

The Finance Director, in liaison with the CEO / Executive Headteacher is responsible for preparing and obtaining approval for the annual budget from the Finance & Facilities Committee and providing the recommendation for approval to the Board of Directors.

The approved budget must be submitted to the DfE by the published timetable each year. The Finance Director is responsible for establishing a timetable which allows sufficient time for the approval process and ensures the submission date published by the DfE is met. The budget planning process will incorporate the following elements:-

- Forecasts of likely pupil/student numbers to estimate the amount of DfE grant receivable
- Review of other income sources
- Review of past performance against budgets
- Identification of potential efficiencies
- Annual review of expenditure headings to reflect known changes and expected variations in costs, increases, inflation or other anticipated changes.

The draft Start Budget should be presented to the CEO / Executive Headteacher and the Finance & Facilities Committee. The Finance Director will present the recommendations to the Board of Directors. Once approved the Finance Director will communicate budgets to budget holders.

Periodically, budgets will be reforecast for the current year to take account of any changes in staffing, operations and new information. These will be communicated appropriately with senior members of staff and reported to the Finance & Facilities Committee.

## **6. Budget Management**

- The Finance Director is responsible for ensuring the reconciliation of all Bank Accounts and Budgets monthly.
- Management Accounts will be produced monthly for relevant senior leaders and budget holders to effectively monitor the financial performance of their school.
- The Finance & Facilities Committee will receive budget monitoring reports four times a year from the Finance Director on current spend against budget and forecast outturn expenditure. Recommendations will be suggested regarding appropriate action to be taken to correct any significant over or under spending and plans formulated for consideration by the Finance and Staffing Committee.
- The CEO / Executive Headteacher may delegate elements of the budget to staff where this is appropriate. The Finance Director will advise budget holders on the performance of the budget and alert any concerns. Any potential overspends against the budget must in the first instance be discussed with the finance staff.
- The Finance & Facilities Committee will continually monitor the quality of the financial information presented to the Committee to ensure that what is provided remains appropriate, particularly in terms of its timing, level of detail and narrative.
- The Start Budget must be set using appropriate tools and software and up-to-date re-forecasting monitored against a Master budget which will record in-year changes. An audit trail of all virements made after the approval of the original budget must be made.

## **7. Accounting Systems**

### **a. Financial Accounting System**

The Ebor Academy Trust uses the PS Financials accounting system. All transactions relating to the budgets of the Robert Wilkinson Primary Academy Trust and the Ebor Academy Trust will be recorded using this system and a clear audit trail should be available for audit. Documentation should be retained for 7 years in accordance with the Companies Act.

Only authorised staff will be permitted access to the accounting records, which should be securely retained when not in use. All records should be protected against unauthorised modifications, destruction, disclosure or loss whether by accident or intention.

The finance system is backed up using a virtual web-based server.

### **b. Transaction Processing**

- All journal transfers and transactions in the Nominal Ledger will be processed by members of the Corporate Services Team.
- Fixed Asset transactions will be approved by the Finance Director
- Purchase Order Requisitions will be approved in accordance with the Scheme of Delegation and maintained in PS Financials
- Invoices will be processed ready for payment by the Finance Staff, Sales Ledger & Purchase Ledger transactions will be processed by the Finance Staff

- BACS or Manual Payments should be raised by Finance Director or Finance Manager and countersigned in accordance with the Bank Mandate as per Scheme of Delegation (Appendix 1)
- The Finance Director will obtain and review system reports to ensure only regular transactions are posted to the accounting system.
- The Finance Director will ensure monthly reconciliations in respect of the sales ledger; purchase ledger, payroll, nominal ledgers and cash book.

**c. Accounting for 'Other' Income using ParentPay**

The Academy uses ParentPay to collect much of its 'other income'. This system is set up for access by all Office administration staff based at the schools within the Trust; each user is defined with a unique ID and password.

The school administration staff produces income reports for the Finance staff to transact in the finance system and bank.

**8. Payroll**

The Trust outsources payroll to the City of York Council (CYC) payroll team. The responsibilities of the Trust are to ensure that;

- Staff appointments and leavers are actioned following the CYC deadlines
- Amendments to staff contracts are actioned following the CYC deadlines
- Claims for additional payments are actioned following the CYC deadlines
- Payroll administration, including statutory compliance, is completed by CYC as the Trust's payroll bureau, and any approval and review is completed as appropriate
- Payments to staff are made to contracted deadlines and that effective management monitoring is possible

Additionally;

**a. Staff Appointments:**

The Board of Directors approve the Staffing Structure and any material changes. The Board of Directors is responsible for ensuring adequate budgetary provision exists for any establishment changes following recommendations from the Finance & Facilities Committee and Local Governing Bodies where appropriate.

The CEO / Executive Headteacher has the authority to appoint staff within the approved budget constraints. The Finance Director is responsible for maintaining personnel files for all members of staff.

**b. Payroll Administration**

The Academy's payroll is outsourced to City of York Council Payroll Services. All Payroll transactions relating to Academy staff, permanent or casual, will be processed through the payroll system. All new appointments, leavers, changes to contracts or personal details must be approved appropriately by the CEO, Executive Headteacher and / or Finance Director

Teachers' salary forms should be signed by the CEO, Executive Head or Finance Director as per the Scheme of Delegation (Appendix 1). Copies should be retained on the employees personnel file and the original sent to payroll.

All personnel files shall be stored in a lockable cabinet, with electronic records taken for contracts and contractual amendments. Only senior members of staff, the Corporate Services Team and certain school based administration staff will have access to staff files but individuals can request to see their own files in line with data protection polices.



Absence records are maintained by the Human Resources Manager. Both paid and unpaid leave is notified to payroll. Staff claims for overtime must be checked by the relevant line manager and the Human Resources Manager.

Payroll is authorised by the Finance Director following a check against the current budget and explanation of variances.

**c. Payments and Monitoring**

All salary payments are made by BACS following approval by the Finance Director and any discrepancies rectified.

The Finance Director will undertake a reconciliation of each month's payroll to internal records and the prior month, investigating any differences between the previous months gross salary against the current months.

The payroll system automatically calculates the deductions due from salaries to comply with current legislation.

City of York Council invoices the Trust a month in arrears following payment.

The Finance staff will enter the payroll data into PS Financials following receipt of the invoice and ensure the invoice is paid under the agreed terms.

**9. Value for Money (VFM) Procedures**

All orders for goods and services are subject to the following rules concerning quotes and tenders below:

**a. Orders of £1,000 and below**

Consideration to be given to alternative suppliers.

**b. Orders between and including £1,001 and £5,000**

Consideration to be given to alternative suppliers and evidence attached to requisition if quotes have been sought, relevant Executive Headteacher or Finance Director approval needed.

**c. Orders between and including £5,001 and £10,000**

At least 3 written quotations must be obtained for all orders to identify the best value of the goods/services. Where it is not possible to gain 3 written quotes, evidence must be provided and a rationale given by the requester. Relevant Executive Headteacher or Finance Director approval needed.

Written details of quotations should be attached to the requisition in PS Financials or retained by the requisitioner for audit purposes.

**d. Orders between and including £10,001 - £50,000**

A minimum of three formal quotations to be obtained in writing by a specified date and time based on a written specification. Evidence to be attached to the requisition in PS Financials or to be retained by the requisitioner. Formal tenders may be requested if it is felt this would gain best value for the Trust. Approval by the relevant Executive Headteacher, CEO and Finance Director is needed.

**e. Orders over £50,000 – E U Threshold (check up to date limits  
<http://www.ojeu.eu/>)**

Goods or services ordered with a value over £50,000 or for a series of contracts in which the total exceeds £50,000 must be subject to formal tendering procedures as detailed below. All paperwork relating to the tender must be kept in by the Corporate Services Team office.

**f. Orders over E U Threshold <http://www.ojeu.eu/>**

Purchases over the EU Thresholds are by law subject to EU Public Procurement Directives for the advertising and Award of Contracts, specific details of the thresholds can be found here <http://www.ojeu.eu/thresholds.aspx>.

## **10. Forms of Tender**

**a. Open Tender:**

Potential suppliers are invited to tender. The budget holder must discuss and agree with the Finance Director how best to advertise for suppliers. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.

**b. Restricted Tenders:**

It is appropriate to ask /invite specific suppliers to tender where:

- there is a need to maintain a balance between the contract value and administrative costs,
- a large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the academy requirements
- the costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.
- A preferred supplier exists for that purchase (justification must be given).

**c. Negotiated Tender:**

The terms of the contract may be negotiated with one or more chosen suppliers. This is appropriate in specific circumstances:

- The above methods have resulted in either no or unacceptable tenders,
- Only one or very few suppliers are available,
- Extreme urgency exists,
- Additional deliveries by existing supplier are justified

## **11. Preparing for Tender**

Full consideration should be given to:

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

It will be necessary to rank all the requirements and award marks to suppliers on fulfilment of these requirements to help reach an overall decision.

## **12. Invitation to Tender**

**An invitation to tender should include the following:**

- Introduction/background
- Scope and objectives of the project, purchase or contract
- Technical requirements
- Implementation of the project, purchase or contract
- Terms and conditions of the tender
- Form of response

### **Considerations for Appointment of Contractor**

### **Financial**

- Comparison of like with like cost and if a lower price means a reduced service or lower quality this should contribute to an informed decision
- Hidden costs – care should be taken to ensure tender price is the total price.
- Scope for negotiation

### **Technical**

- Qualifications of contractor
- Experience
- Descriptions of technical and service facilities
- Certificates
- Quality control procedures
- Details of previous sales and references

### **Other considerations**

- Pre sales demonstrations
- After sales service
- Financial status of supplier

### **Tender Acceptance Procedures**

The tender invitation will state the time and date by which the completed tender document should be received by the academy. Tender submissions should be received in plain envelopes clearly stating they contain tender documents they must be;

- Date stamped and marked with the time of receipt
- Store, unopened, in a secure place prior to tender opening
- Tenders received after the deadline should not normally be accepted

### **Tender Opening Procedures**

All tenders should be opened at the same time and tender details should be recorded and signed. A minimum of two persons should be present at the opening of the tenders this would normally include the Finance Director and the relevant Executive Headteacher, in some circumstances this could be delegated to an agent or other member of staff who has been employed by the Academy to undertake the tendering process for example building consultants.

### **Tender Evaluation Procedures**

The evaluation process should involve at least two people. Those involved should disclose all interests, which may influence their objectivity. If there is a potential conflict of interest then that person must withdraw from the tendering process. Those involved must take care not to accept gifts or hospitality from potential suppliers that could be seen to compromise their independence.

Full records should be kept of all criteria used for evaluation and for contracts over £25,000; a report should be prepared to the Finance & Facilities Committee.

The accepted tender should be one that is economically most advantageous unless it can be demonstrated that this is not the best option for the Academy and other factors outweigh any monetary savings.

## **13. Purchasing**

The Academy will aim to purchase goods and services using the 4 principles of best value whenever possible;



- CHALLENGE - why and how a service is being provided
- COMPARE performance with that of others across a range of relevant indicators, taking into account the views of service users and potential suppliers;
- CONSULT with service users and the community in setting new performance targets
- COMPETE in order to secure efficiency and effectiveness

The following should also be considered;

- Probity – an approach to all interested parties in the disclosure of information that lends itself to necessary scrutiny.
- Accountability – the process whereby individuals are responsible for their actions and decisions.
- Fairness – that all those dealt with by the Academy are dealt with on a fair and equitable basis.

The Finance Director will ensure that there is a clear segregation of duties within the finance team, which would, if combined, enable one individual employee to record a complete transaction.

Additionally, each academy will hold its own list of responsible budget holders, their areas of responsibility and approval limits. This will also be replicated and maintained by the Finance Staff and approved by the Finance Director.

**a. Orders for Goods and services**

All purchases must have an approved purchase order that has been raised in PS Financials and approved appropriately before being sent to the supplier.

Telephone/direct verbal ordering will be permitted only in situations where raising an official order is not practicable and with prior approval from the Finance Director. In such cases, a written confirmation order will be raised as soon as possible, normally within 24 hours.

Purchase order are retained electronically in PS Financials.

**b. Credit/Debit Card Purchases**

Purchase orders should be raised whenever card purchases are made over the internet or telephone and a debit form should be completed and authorised prior to ordering and attached to the purchase order for input into the system.

**c. Delivery of Goods and Services**

Goods received for purchases should be recorded in PS Financials by completing a Goods Received Note (GRN) for that particular purchase order. This is to ensure that those goods ordered match those that are received.

**14. Payment of Accounts**

**a. Processing of Invoices**

Payment for supplies and services will be paid upon receipt of an invoice following confirmation that the goods have been received and the invoice is correct. The Finance Director authorises payment. The invoice will be processed and the payment made using BACS or cheque in accordance with the bank mandate. Where possible all suppliers must be paid by BACS.

Payments via the credit/debit card will be coded and entered onto the system to be reconciled by the Finance Staff on receipt of the bank statement.



**b. Payments to individuals (Expenses)**

Payments can be made to individuals on production of VAT receipt or invoice whenever possible. Individuals should complete the Staff Expenses form, and attach it to the receipt, ensuring it has been appropriately approved before submitting it for payment. All staff must be aware that the Trust is under no obligation to reimburse staff for incurring costs which are not approved school expenses.

**c. Petty Cash**

The academy has agreed to make the use of the petty cash account redundant from June 2014. All purchases should be carried out by other methods outlined within this policy.

**d. Internet Purchases**

Internet purchases using the debit card should be carried out using the procedure outlined above. If an internet purchase is made using an individual's funds, this must be included on an expenses claim form.

**15. Income**

**a. EFA Funding**

It is the responsibility of the Finance Director to ensure all grants and funding from the EFA are collected and recorded on the finance system.

**b. Parents/carers and the Public**

The Academy collects income from parents/carers or the public for:

• **Academy Meals/Additional Nursery Places, Breakfast & After School Club**

Academy Meals, Nursery top-ups and Breakfast/After School Club income is recorded on Parent Pay by the school administration staff, recorded on the finance system and banked. The school administration staff monitors payments, chases late payments and alerts the Finance Staff of any concerns.

• **Lettings**

Invoices are raised for lettings and receipts and are recorded on PS Financials. The Office Manager will manage bookings and chase late payments. The Lettings Policy (Appendix 2) which will be reviewed annually and charges amended accordingly.

• **Trips and Residential visits**

Trips and residential visits are coordinated via the Office Manager who is responsible for recording income and ensure the correct amounts are recorded showing there is no intention to make a profit. The Finance Staff will record income on PS Financials. The Charging and Remissions Policy (Appendix 3) which will be reviewed annually.

**e. Other Income**

The Academy generates other income through a variety of sources, such as School to School support and Schools Direct. Agreements will be retained, for example by a customer's PO, sign contract, service level agreement, or email.

**f. Custody**

Cash income collected through the academy will be kept in a safe and banked weekly, more frequently if the cash sum exceeds £1000.

**g. Debtors**

Debts will be recovered in line with the Debt Management Policy (Appendix 4) which will be reviewed annually.

**16. Cash Management**

**a. Bankers**

The Academy have appointed Lloyds Bank as their bankers for all funds.

**b. Deposits**

Income is recorded on PS Financials using nominal receipts, sales receipts and paying in slips. The monies are recorded on the paying in book and banked. These deposits are reconciled through the bank statements.

**c. Payments and withdrawals**

All BACS payments, cheques and other instruments authorising withdrawal from any of the Academy's bank accounts must bear signatures / electronic signatures in line with the Bank Mandate and scheme of delegation.

**d. Bank Reconciliations**

The Finance Director must ensure bank statements are received regularly and that reconciliations are performed at least on a monthly basis. Reconciliation procedures will ensure that all bank accounts are reconciled to PS Financials.

**e. Debit Cards**

The procurement of goods and services through the use of Debit Cards should be kept to a minimum.

Debit Card Holders will;

- Ensure cards are held securely
- Ensure PIN numbers are not disclosed to any other persons
- In recognising the increased risks associated with debit card use, the academy will report any instances of unauthorised card use to the Finance & Facilities Committee and report the loss of card or PIN details to the Bank immediately

**f. Pre Payment Accounts**

The Academy uses Pay + to allow parents/carers to budget for breakfast club, after school club and dinner money. The Finance Staff, with the school administration staff, will ensure that this income is accounted for separately and rebates made as appropriate should pupils/students leave the Academy.

**17. Cash Flow Forecasts**

The Finance Director is responsible for profiling budget and monitoring cash flow to ensure that the Academy has sufficient funds available to cover day-to-day operations. Medium and long term cashflow forecast must be prepared and received by the Finance & Facilities Committee.

**18. VAT**

**a. VAT 126 Claims**

Under legislation VAT claims can be made on expenditure supporting the Academy's core business purposes. Claims will be made to the HMRC on form 126 by the Finance Staff at least quarterly following a full reconciliation of all accounts.

**b. VAT Registration**

The Academy is not registered for VAT at present this is kept under ongoing review with the Academy's External Auditors.

## 19. Reporting to the DfE

The Academy is required to submit reports to the DfE in the following areas;

### a. FMGE

The Academy is required to complete a FMGE return by 31st January each year.

### b. The Annual Budget

The Finance Director must ensure that a final budget is submitted setting out the Academy's plans for the forthcoming academic year in the required format and by the required deadline as notified by the DfE.

### c. Budget Monitoring

The Academy will submit budget-monitoring returns to the DfE, on an accrual basis in the required format by the required deadlines as notified by the DfE.

### d. Annual Accounts

As a Charitable company the Academy must comply with company law as set out in the Companies Act 1985. This includes a requirement to prepare a Directors' report and financial statement ('annual accounts') and for these to be independently audited by a registered auditor. Financial Statements should be prepared to **31st August each year**. They should include:

- Income received within the period
- Expenditure on all activities within the period
- All assets and liabilities of the Academy at the balance sheet date
- All cash received and expended within the period
- Notes to the accounts

The Annual accounts must be submitted by **31st December**. As soon as the DfE deadline, but by no later than **30<sup>th</sup> June** (10 months after the end of the accounting year), a copy of the Directors annual report and audited final accounts must be sent to Companies Register and to the Charity Commission.

## 20. Self Assessment of Management and Governance

The Board of Directors and the Finance Director will ensure that annually a self assessment is undertaken in order to provide the EFA with an annual assurance on the adequacy of the Academy's arrangements for financial management and governance.

The self-assessment will provide assurance to the Academy's accounting officer that conditions of funding are being met, and that appropriate systems of control are in place.

## 21. External Auditors

The Academy appointed Mazars as their external auditors in April 2014.

## 22. Whole of Government Accounts

Apart from its own year-end date of 31st August, the academy is required to supply information to the DfE as of 31<sup>st</sup> March to support the Whole of Government Accounts. The Finance Director will complete the WGA return with the information requested and within the published deadlines for that year.

## **23. Annual Budget Cycle**

**January:** Office Manager completes the census return which is used by Government as the basis for the funding for the next financial year.

**March:** Academy receives its Draft Funding Statement for the following year from the Education Funding Agency (EFA).

**March /April:** Revised budget presented to the Directors

**April:** The Finance Director to work with SLT and begin to draft Start Budget.

**April / May:** Finance Director completes Whole of Government Accounts.

**May:** CEO and Finance Director discuss detail of Start budget and present to Finance & Facilities Committee. Academy Business Manager to prepare and return Teachers Pension Information.

**June:** Board of Directors to approve the Start Budget. This is prepared by the Finance Director, signed by the CEO / Executive Headteacher and Chair of the Board and returned to the EFA.

**July:** Appointed Auditors start their preparative work on the Annual Accounts

**Aug/Sept:** Financial Year end (31st August), Accountant to prepare Year End Accounts

**Start of new Financial Year (1st Sept)** Finance Director and CEO / Executive Headteacher to support Directors in preparation of Directors Report

**Oct:** Draft Annual Accounts for Directors to review.

**Nov/Dec** Appointed Auditors present accounts to Full Board of Directors. Directors approve Financial Statements.

**Dec:** Financial Statements are published.



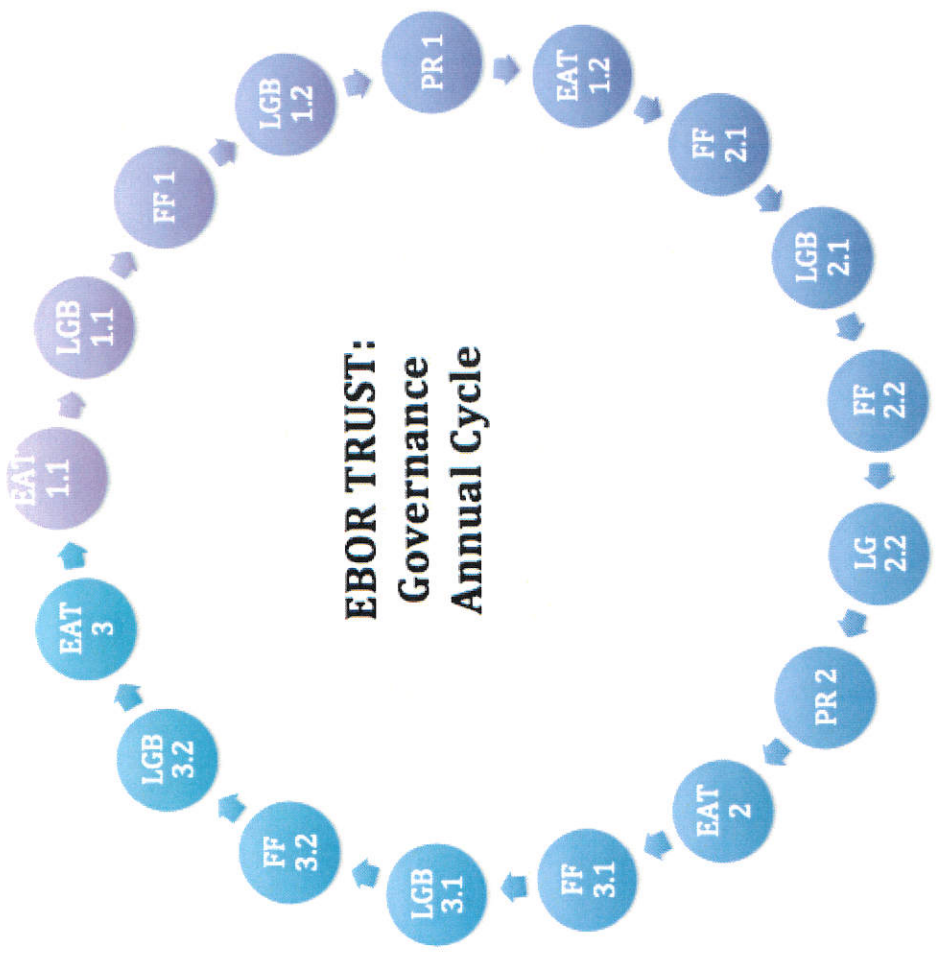
# Appendix 1

## Ebor Academy Trust Scheme of Delegation

**2015/16**

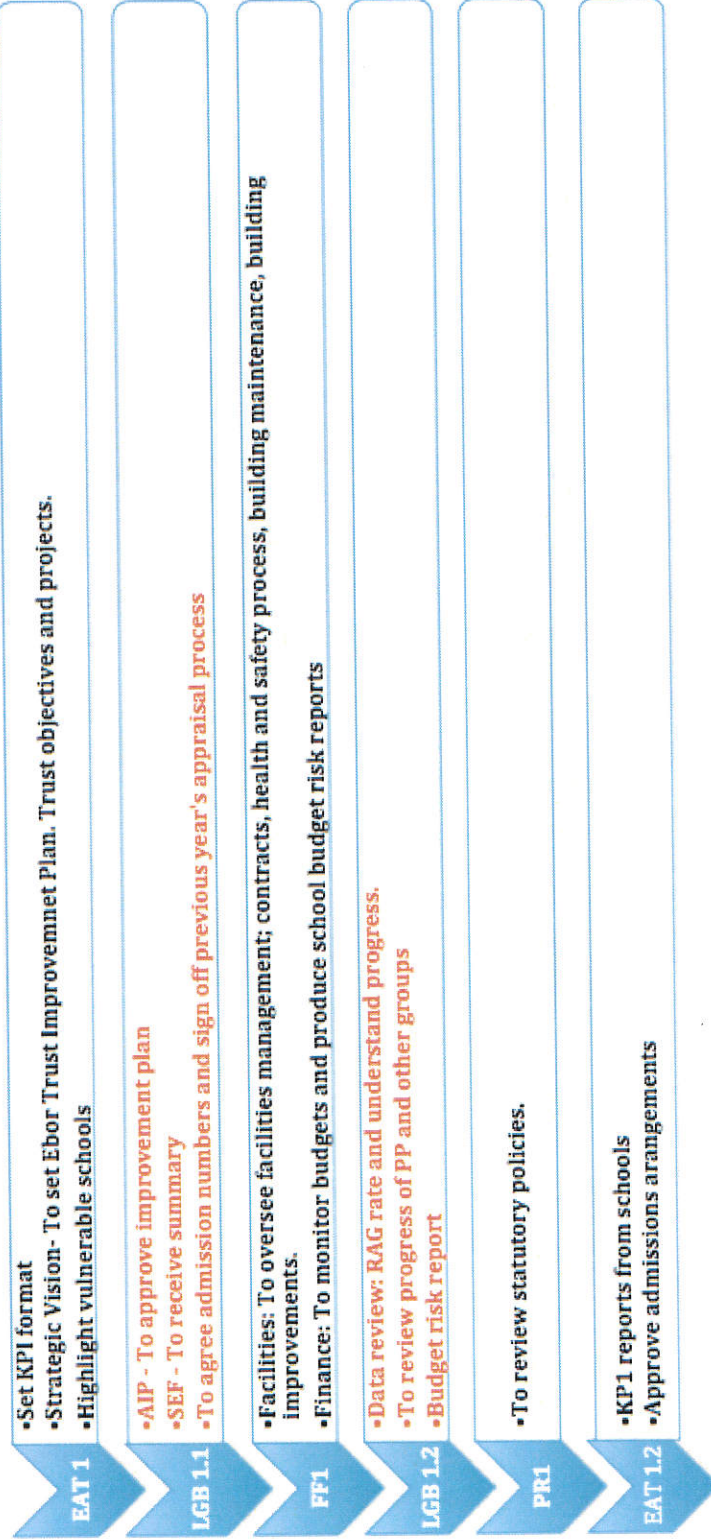
### **CONTENTS:**

EBOR TRUST: Governance Annual Cycle	18
CYCLE 1:	19
CYCLE 2	20
CYCLE 3	21
Leadership Cycle Overview 2015/16	22
Roles of each group:	26
1. Powers and Duties Reserved for the Members	29
2. Powers and Duties Reserved for the Ebor Board of Directors	29
3. Powers and Duties Reserved for the Local Governing Body	30
4. Annual Review of the Scheme of Delegation	15
5. Financial Powers and Duties of the Finance Committee (FD, CEO, Finance Director)	15
Appendix A: Sponsored Primary Academy Scheme of Delegation	16
Appendix B: Good to Outstanding Scheme of Delegation	



# Standing Agenda Items

## CYCLE 1:



## CYCLE 2

FFZ.1

- Facilities: To oversee facilities management; contracts, health and safety process, building maintenance, building improvements.
- Finance: To monitor budgets and produce school budget risk reports
- Produce draft budget and staffing for September

LGB 2.1

- To receive finance risk and facility reports
- To undertake Safeguarding review and receive updates on statutory policies
- To receive draft proposals for September staffing structures

FFZ.2

- Facilities: To oversee facilities management; contracts, health and safety process, building maintenance, building improvements.
- Finance: To monitor budgets and produce school budget risk reports

LGB 2.2

- Data review: RAG rate and understand progress of PP and other groups
- Budget risk report
- To set staffing structures for September and implementation plan.

PR2

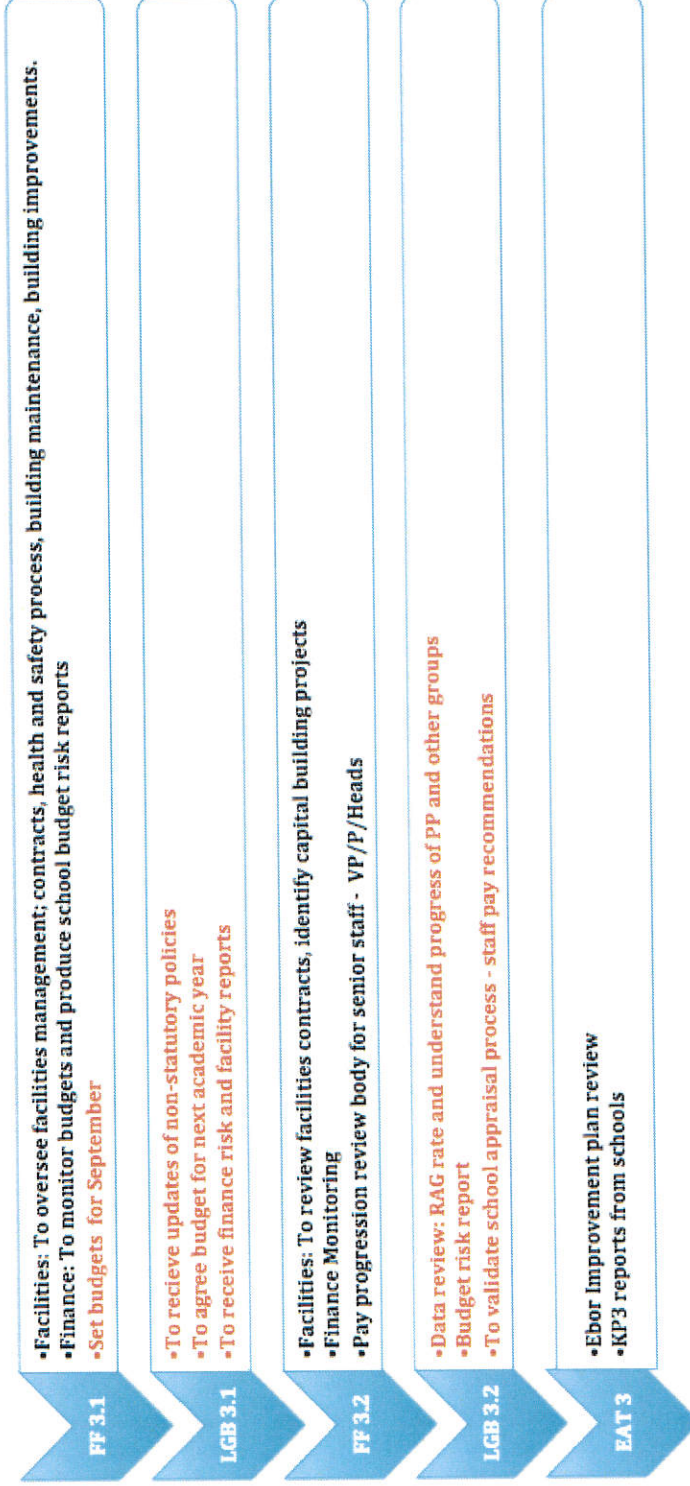
- To review non-statutory policies

EAT 2

- KP2 reports from schools



## CYCLE 3



# Leadership Cycle Overview 2015/16

Director Overview 2015/16 (DRAFT)							
	CYCLE 1 w/c 7th Sept. CYCLE 1 w/c 14th Sept.	2 w/c 21st Sept.	3 w/c 28th Sept.	4 w/c 5th Oct.	5 w/c 12th Oct.	6 w/c 19th Oct.	7 w/c 26th Oct.
Autumn 1	September				October		
Leadership	1. Target setting - KPI Setting 2. AIP - Review of previous year 3. AIP - Approval 2015/16 <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">             Heads Strategy Board Meeting           </div>		<div style="border: 1px solid black; padding: 2px; margin-top: 5px;">             4. Appraisal sign-off, SEF              5. Pay confirmation           </div>				HALF TERM
Finance	<div style="border: 1px solid black; padding: 2px; margin-top: 5px;">             Prepare statutory accounts           </div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px; text-align: center;">             External audit of accounts           </div>						
Governance	<div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0f0ff;">             FFL Group Finance /facilities committee#           </div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0ffe0;">             EAT 1: EBOR DIRECTORS KPIs AIP - EAT APPRAISAL SIGN-OFF EAT           </div>	<div style="border: 1px solid black; padding: 2px; margin-top: 5px;">             LGB 1.1 meeting: AIP - school set SEP Appraisal sign-off school           </div>					HALF TERM
		COMMS and It Stragey Group		COMMS and It Stragey Group		COMMS and It Stragey Group	
Autumn 2	November				December		
Leadership	8 DATA COLLECTION-9 w/c 9th Nov <div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0e0e0;">             Assessment 1              Data day 1 - w/c 16th Nov              Appraisal review 1           </div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">             Heads Strategy Board Meeting           </div>						END OF TERM
Finance	<div style="border: 1px solid black; padding: 2px; margin-top: 5px;">             Budget forecasts and risk reports           </div>					<div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0ffe0;">             Regularity audit Approve, submit and publish accounts           </div>	END OF TERM
Governance	<div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0e0ff;">             FFL Group Finance /facilities committee           </div>	<div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0ffe0;">             LGB 1.2: LGB AIS 1 Budget Risk Report           </div>				<div style="border: 1px solid black; padding: 2px; margin-top: 5px; background-color: #e0ffe0;">             EAT 2: EBOR DIRECTORS KPIs Review Admissions Arrangements           </div>	END OF TERM
		COMMS and It Stragey Group		COMMS and It Stragey Group		COMMS and It Stragey Group	
							END OF TERM
							END OF TERM

Director Overview 2015/16 (DRAFT)						
	CYCLE 2 - 2 w/c 4th Jan	3 w/c 11th Jan	4 w/c 18th Jan	5 w/c 25th Jan	6 w/c 1st Feb	7 w/c 15th Feb
Spring 1						
Leadership	Heads Strategy Board Meeting			External Review of Quality of Teaching and Learning		
Finance	Budget forecasts and risk reports					
Governance	FF1: Group Finance /facilities Committee		LGB 2.1 meeting: LGB currc. standards AIP RAG 2 Budget Risk Report			
		COMMS and It Strategy Group		COMMS and It Strategy Group		COMMS and It Strategy Group
Spring 2						
Leadership	Heads Strategy Board Meeting	8 DATA CAPTURE - week 9 w/c 29th Feb	DATA DAY - week 10 w/c 7th March	11 w/c 14th March	12 w/c 21st March	End of Term
Finance	Budget forecasts and risk reports				KPIs 2 Unvalidated AIP RAG 2	
Governance	FF1: Group Finance /facilities Committee			LGB 2.2: LGB currc. standards AIP RAG 2 Ass 2 Budget Risk Report		



Director Overview 2015/16 (DRAFT)

	CYCLE 2 w/c 11th Apr	CYCLE 3 w/c 18th Apr	2 w/c 25th Apr	3 w/c 2nd May	4 w/c 9th May	5 w/c 16th May	6 w/c 23rd May	6 w/c 30th May
Summer 1	April		May					
Leadership		Set staffing structure for Sept. Budget Setting						
Finance		Financial Budget & Risk register to LGB Draft Budget and staffing				Teacher's pension audit		
Governance	EAT 3.1: EBOR DIRECTORS KP2		FF1: Group Finance /facilities Committee		LGB 3.1 meeting: staffing structures Budget Risk Report - set staffing for Sept.			
HALF TERM								

	7 w/c 6th June	8 w/c 13th June	Data Capture w/c 20th June	DATA DAY w/c 27th June	11 w/c 4th July	12 w/c 11th July	13 w/c 18th July	13 w/c 26th July
Summer 2	June			July				
Leadership			Assessment 3 Data day 3 ... w/c 27th June Appraisal review 3 AIP 3 RAG AIP - Next Year's Priorities Identified		Staff Induction Outline Pay Progress Timetable review			
Finance		Budget forecasts and risk reports						
Governance			FF1: Group Finance /facilities Committee		LGB 3.2: LGB curric. standards AIP RAG 3 Ass 3 End of Year Budget Prediction		EAT 3.2: EBOR DIRECTORS KPS	
End of Term								





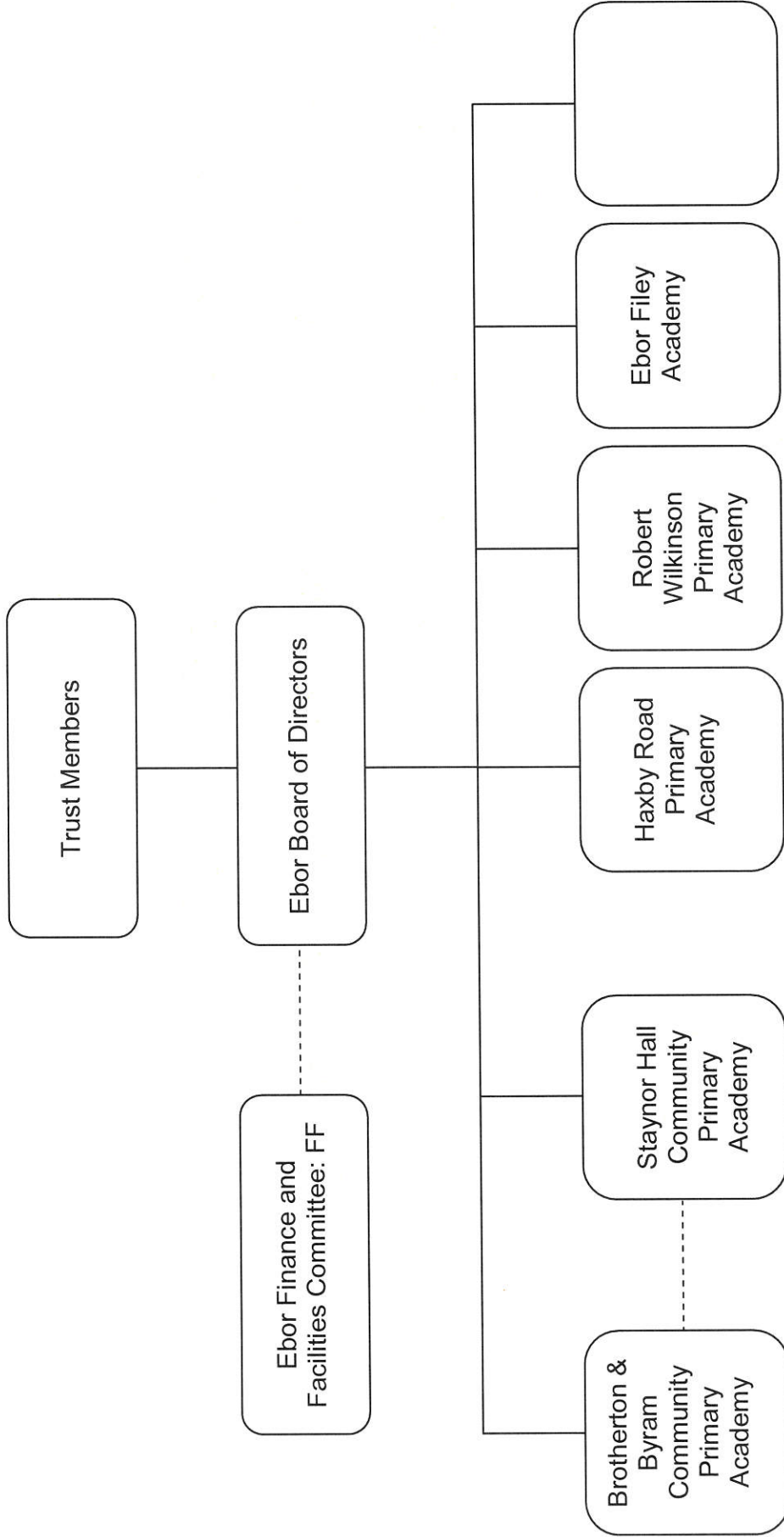


## Roles for Each Group

### Terms of Reference:

The Organisation Structure of The Ebor Academy Trust (EAT the Trust Company) (See Fig. 1 below) is based on the principles that

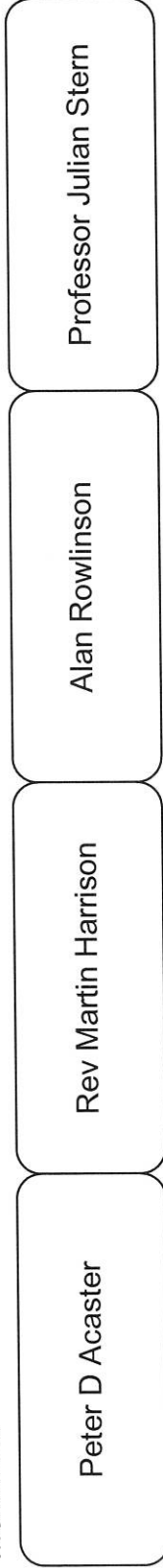
- a) The Members of the Company define the Object, Purpose and Ethos of the Company
- b) The Ebor Directors:
  - The Ebor Directors have overall responsibility and ultimate decision making authority for all the work of the Company.
  - Delegate their responsibilities for the day-to-day operation of each Academy and the whole of the funding granted by the Department of Education for the benefit of that Academy directly to a Local Governing Body (LGB) through a Scheme of Delegation (the Scheme).
  - They have the responsibility for the strategic planning and the setting of policy, managed through business planning, performance appraisal, the setting and monitoring of standards and the implementation of quality assurance processes.
  - The Ebor Directors will delegate the monitoring of budgets and facilities to a subcommittee of the Ebor Directors board.
  - The Directors have the power to direct change where required to ensure that the Object, Purpose and Ethos of the Company are met.
- c) The Local Governing Bodies:
  - A LGB will have responsibility for the day-to-day operation of the academy under the scheme of delegation set by the Ebor Directors.
  - The LGB will have the responsibility for ensuring the standards of teaching and learning for their academy are meeting the agreed outcomes for pupils/students/students.
  - A single Local Governing Body may manage more than one Academy but the funding granted for each Academy must be applied only to that Academy subject to the requirements of the Scheme.
  - The Principal/Head of School, of each Academy is an ex officio member of the LGB.
- d) The Ebor Business Team: managed by the Finance Director (FD), is the executive arm of the Board under the direction of the Chief Executive Officer. Its principal functions are
  - To manage the conversion of schools to Academies. To carry out Due Diligence across the school to establish its position and identify any action required, and, with the DfE, LA and solicitors, manages the associated legal processes.
  - To direct and support the operation of each Academy, developing strategic plans and policies in core areas of the operation in accordance with the direction of the Board. These include risk, teaching and learning, training, finance, HR and ICT. The FD specifies management controls and reporting requirements, audits the associated processes, procedures and outcomes in each Academy, identifies and delivers appropriate training and support and reports to the Board on progress and concerns.





**Ebor Academy Trust: Members and Board of Directors Structure**

Members:

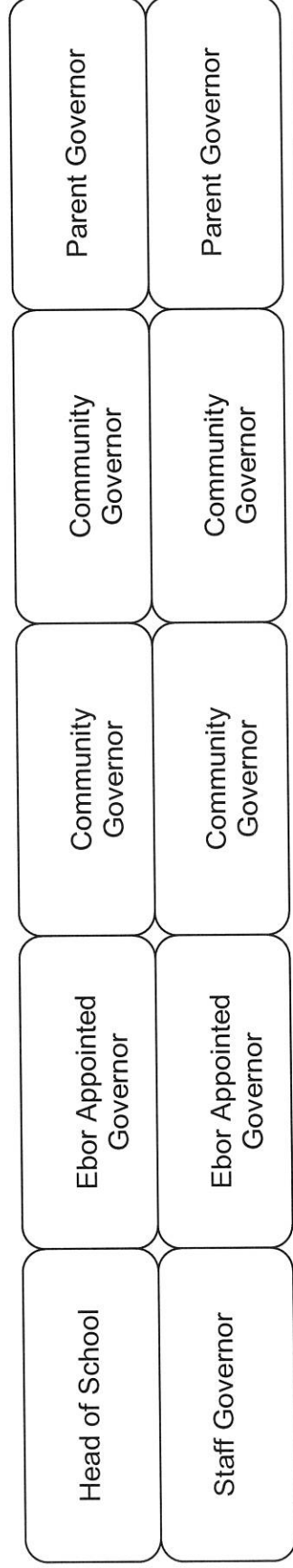


Ebor Academy Trust Board of Directors:



\* associate members

Local Governing Body Structure:





## **1. Powers and Duties Reserved for the Members**

The members who shall meet no less than twice per year shall be responsible for:

- 1.1 Appointing the Members and approving appointment of Directors
- 1.2 To approve the overall strategic direction of the Multi Academy Trust
- 1.3 Defining the Object, Purpose and Ethos of the Company

## **2. Powers and Duties Reserved for the Ebor Board of Directors**

The Directors, who will meet no less than 3 times per year, shall be responsible for:

- 2.1 The Ebor Board of Directors is quorate when 50% of those entitled to attend and vote are present.
- 2.2 Appointing the CEO, Finance Director and the company secretary.
- 2.3 Approval of a written scheme of delegation for each Local Governing Bodies (LGB)
- 2.4 To hold the LGB to account for the achievement and attainment of students and ensure a high quality of provision.
- 2.5 Formally approving the annual consolidated Academy budget at least two months prior to the start of each financial year.
- 2.6 Considering budgetary control reports from the Finance Committee.
- 2.7 Maintenance of a Register of Business Interests for all Director/Governors and those Academy staff with financial responsibilities.
- 2.8 Ensuring the appointment of external auditors.
- 2.9 Receiving a report and recommendations from the Finance Committee on the financial statements and approving the audited financial statements prior to submission to the Secretary of State by 31 December.

### **3. Powers and Duties Reserved for the Local Governing Body**

- 3.1 The Local Governing Body at which a quorum (50% of those entitled to attend and vote) is present may exercise all the powers so delegated.
- 3.2 The Local Governing Body shall ensure that the Academy is conducted in accordance with the object of the Company.
- 3.3 To undertake the LGB responsibilities as stated under the EAT scheme of delegation.
- 3.4 The Local Governing Body will hold the Headteacher/Head of School to account for the achievement, attainment and the quality of provision of students
- 3.5 The Directors shall appoint the Principal/Head of School together with the LGB. The Directors and the Local Governing Body may delegate such powers and functions as they consider are required by the Principal/Head of School for the internal organisation, management and control of the Academy (including the implementation of all policies approved by the Directors and the Local Governing Body and for the direction of the teaching and curriculum at the Academy).
- 3.6 The Local Governing Body shall be responsible for the appointment and management of all other staff to be employed at the Academy.
- 3.7 The Local Governing Body shall carry out the performance management of all senior staff (including the Principal/Head of School together with the CEO) and shall put in place procedures for the proper professional and personal development of all staff.
- 3.8 The Local Governing Body shall be responsible for the setting and review of the curriculum but shall have regard to any views of the Directors in recognition of the Directors' obligation to the Secretary of State to provide a broad and balanced curriculum
- 3.9 The Local Governing Body shall be responsible for the standards achieved by the Academy and the pupils/students attending the Academy but shall follow such advice and recommendations of the Directors as they might issue from time to time.
- 3.10 The Local Governing Body will adopt and will comply with all policies of the Directors communicated to the Local Governing Body from time to time. The Local Governing Body shall provide such data and information regarding the business of the Academy and the pupils/students attending the Academy as the Directors may require from time to time.
- 3.12 The Local Governing Body shall be responsible for the setting and review from time to time of the Academy's admissions policy provided that no change will be made to the admissions criteria without the written consent of the Directors.
- 3.13 Any decision to expand the Academy shall be that of the Directors but who shall have regard to the views of the Local Governing Body.

### **4 Annual Review of the Scheme of Delegation**

- 4.1 This Scheme of Delegation shall operate from the Effective Date in respect of the named Academy.
- 4.2 Notwithstanding this being the first Scheme of Delegation to apply in respect of the Academy, the Directors will have the absolute discretion to review this Scheme of Delegation at least on an annual basis and to alter any provisions of it.
- 4.3 In considering any material changes to this Scheme of Delegation or any framework on which it is based, the Directors will have regard to and give due consideration of any views of the Local Governing Body.



## **5 Financial Powers and Duties of the Finance Committee (FD, CEO, Finance Director)**

### **5.1 Governance, Risk Management and Finance**

- Review the annual accounts, financial statements and statements on internal control and Governance of the Trust to ensure that they can be recommended to the Directors for approval.
- Review internal and external reports and make recommendations to the Directors.
- Review the effectiveness and integrity of systems of internal control established to ensure that the aims, objectives and key performance targets of the organisation are achieved in the most economic, effective and environmentally preferable manner.
- Review the effectiveness of systems to assess and manage risk.

### **5.2 Internal Audit**

- Consider and make recommendations to the Trust on the appointment, reappointment and removal of the internal auditors.
- Consider and monitor management's responses to any major internal audit, and the timely and appropriate implementation of any recommendations.

### **5.3 External Audit**

- Consider and make recommendations to the Trust on the appointment, reappointment and removal of the external auditors.
- Review the findings of the audit with the external auditor considering any material issues which arose during the audit, any accounting and audit judgements and levels of errors identified during the audit.

# Appendix A: Sponsored Primary Academy Scheme of Delegation

EBOR Academy Trust Scheme of Delegation to the Local Governing Body at [Name of Academy]

## INTRODUCTION

This scheme outlines the delegated powers and responsibilities of the Local Governing Body would receive to act on behalf of the Ebor Academy Trust. Respective agreed levels of responsibility are indicated by X in the appropriate columns. Where columns blocked off indicate that the function cannot be legally carried out at this level. Although decisions may be delegated, it is the Trust that remains responsible for any decisions made under delegation.

This delegation will be reviewed annually

## KEY

Decision Level 1: Ebor Academy Trust

Decision Level 2: Local Governing Body

Decision Level 3: Executive Headteacher/Head of School

		Decision Level			
		EAT	LGB	HT	
		1	2	4	
<b>Key Function</b>	<b>No</b>	<b>Tasks</b>			
<b>Compliance Budget Costs</b>	1	Academy Trust establishes central budget for corporate services	X		
	2	To approve the consolidated Trust budget plan for the financial year	X		
<b>Budgets</b>	3	To approve the formal Academy budget plan for the financial year	X	xx	
	4	To monitor monthly expenditure.	X		
	5	To establish a charging and remissions policy		x	
	6	To make payments			X

		Decision Level				
		EAT	LGB	HT		
<b>Staffing</b>	7	Head of School appointment (selection panel)	X	X		
	8	Senior and middle leader appointments (selection panel)	X	X		
	9	Appoint other teachers	X	X	X	
	10	Appoint non-teaching staff	X	X	X	
	11	Pay discretions	X	X		
	12	Establishing disciplinary/capability procedures	X	X		
	13	Dismissal of head of school	X	X		
	14	Dismissal of other staff	X	X	X	
	15	Suspending head of school	X	X		
	16	Suspending staff (except head)	X	X	X	
	17	Ending suspension (head of school)	X	X		
	18	Ending suspension (except head of school)	X	X		
	19	Determining staff complement	X	X		
	20	Determining severance/compensation payments	X	X		
	<b>Curriculum</b>	21	Ensure National Curriculum (NC) taught to all pupils/students and to consider any disapplication for pupil(s)	X	X	X
		22	To establish a curriculum policy			X
		23	To implement curriculum policy			X
24		Responsible for standards of teaching		X	X	
25		Responsibility for individual child's education		X	X	
26		Provision of sex education – to establish and keep up to date a written policy			X	
27		To prohibit political indoctrination and ensuring the balanced treatment of political issues			X	



		Decision Level		
		EAT	LGB	HT
<b>Performance Management</b>	28	To formulate a performance management policy	X	
	29	To establish a performance management system	X	x
	30	To implement the performance management system		
	31	To review annually the performance management policy	X	x
	32	To set and publish targets for pupil/student achievement	X	X
<b>Target Setting</b>	33	To establish a discipline and behaviour/Exclusion policy	X	
	34	To consult annually before setting an admissions policy	X	X
	35	To establish an admissions policy	X	X
<b>Religious Education</b>	36	Responsibility for ensuring provision of RE in line with school's basic curriculum (all schools) NB this must fall into line with locally agreed syllabus		X
	37	to ensure that all pupils/students take part in a daily act of collective worship (after consulting GB)		X
<b>Collective Worship</b>	38	Arrangements for collective worship (after consulting GB)		X
	39	Buildings insurance and personal liability	X	
	40	Developing school buildings strategy or master plan	X	
	41	Procuring and maintaining buildings, including developing properly funded maintenance plan	X	
	42	To institute a health and safety policy	X	X
<b>Health &amp; Safety</b>	43	To ensure that health and safety regulations are followed		X
	44	To publish proposals to change category of school	X	
<b>School Organisation</b>	45	Proposal to alter the character of the Academy day	X	X
	46	To set the times of school sessions and the dates of school terms and holidays	X	X
	47	To ensure that the school meets for 380 sessions in a school year		X
48	To ensure that school lunch nutritional standards are met where provided by the governing body.		x	X



		Decision Level		
		EAT	LGB	HT
<b>Information For Parents</b>	49	X	X	
	50			X
<b>GB Procedures</b>	51		x	
	52	X		
	53	X	X	
	54	X		
	55	X		
	56	X		
<b>Trust</b>	57		X	
	58		X	
	59	X		
	60	X		
<b>Extended Schools</b>	61	X		
	62		X	

## Appendix B: Good to Outstanding Scheme of Delegation

### EBOR Academy Trust Scheme of Delegation to the Local Governing Body at [Name of Academy]

#### INTRODUCTION

This scheme outlines the delegated powers and responsibilities of the Local Governing Body would receive to act on behalf of the Ebor Academy Trust. Respective agreed levels of responsibility are indicated by X in the appropriate columns.  
Where columns blocked off indicate that the function cannot be legally carried out at this level.  
Although decisions may be delegated, it is the Trust that remains responsible for any decisions made under delegation.

This delegation will be reviewed annually

#### KEY

Decision Level 1: Ebor Academy Trust

Decision Level 2: Local Governing Body

Decision Level 3 : Executive Headteacher/Head of School

	<i>No</i>	<i>Tasks</i>	<i>Decision Level</i>		
			<i>EAT</i>	<i>LGB</i>	<i>HT</i>
<b>Key Function</b>			<b>1</b>	<b>2</b>	<b>4</b>
<b>Compliance Budget Costs</b>	1	Academy Trust establishes central budget for corporate services	X		
	2	To approve the consolidated Trust budget plan for the financial year	X		
<b>Budgets</b>	3	To approve the formal Academy budget plan for the financial year		X	
	4	To monitor monthly expenditure.	X		
	5	To establish a charging and remissions policy		X	
	6	To make payments		X	X

		Decision Level				
		EAT	LGB	HT		
<b>Staffing</b>	7	Head of School appointment (selection panel)	X	x		
	8	Senior and middle leader appointments (selection panel)		x		
	9	Appoint other teachers		x	X	
	10	Appoint non-teaching staff		x	X	
	11	Pay discretions		x		
	12	Establishing disciplinary/capability procedures	X			
	13	Dismissal of head of school	X	x		
	14	Dismissal of other staff	x	x	X	
	15	Suspending head of school	X	x		
	16	Suspending staff (except head)	x	x	X	
	17	Ending suspension (head of school)	X	x		
	18	Ending suspension (except head of school)	x	x		
	19	Determining staff complement		x		
	20	Determining severance/compensation payments	X			
	<b>Curriculum</b>	21	Ensure National Curriculum (NC) taught to all pupils/students and to consider any disapplication for pupil(s)	X	x	X
		22	To establish a curriculum policy			X
		23	To implement curriculum policy			X
		24	Responsible for standards of teaching		X	X
		25	Responsibility for individual child's education		X	X
26		Provision of sex education – to establish and keep up to date a written policy			X	
27		To prohibit political indoctrination and ensuring the balanced treatment of political issues			X	



		Decision Level		
		EAT	LGB	HT
<b>Performance Management</b>	28	To formulate a performance management policy	X	
	29	To establish a performance management system	X	
	30	To implement the performance management system		X
	31	To review annually the performance management policy	X	
<b>Target Setting</b>	32	To set and publish targets for pupil/student achievement	X	X
<b>Discipline/Exclusions</b>	33	To establish a discipline and behaviour/Exclusion policy	X	
<b>Admissions</b>	34	To consult annually before setting an admissions policy	X	
	35	To establish an admissions policy	X	
<b>Religious Education</b>	36	Responsibility for ensuring provision of RE in line with school's basic curriculum (all schools) NB this must fall into line with locally agreed syllabus		X
<b>Collective Worship</b>	37	To ensure that all pupils/students take part in a daily act of collective worship (after consulting GB)		X
	38	Arrangements for collective worship (after consulting GB)	X	
<b>Premises &amp; Insurance</b>	39	Buildings insurance and personal liability	X	
	40	Developing school buildings strategy or master plan	X	
	41	Procuring and maintaining buildings, including developing properly funded maintenance plan	X	
<b>Health &amp; Safety</b>	42	To institute a health and safety policy	X	
	43	To ensure that health and safety regulations are followed		X
<b>School Organisation</b>	44	To publish proposals to change category of school	X	
	45	Proposal to alter the character of the Academy day	X	
	46	To set the times of school sessions and the dates of school terms and holidays	X	
	47	To ensure that the school meets for 380 sessions in a school year		X
	48	To ensure that school lunch nutritional standards are met where provided by the governing body.	x	X



		Decision Level			
		EAT	LGB	HT	
<b>Information For Parents</b>	49	X	X		
	50			X	
<b>GB Procedures</b>	51		x		
	52	X			
	53	X	X		
	54	X			
<b>Trust</b>	55	X			
	56	X			
	57		X		
	58		X		
	59	X			
	60	X			
	61	X			
<b>Extended Schools</b>	62		X		



## Appendix 2 Ebor Academy Trust Lettings Policy

### 1. Rationale

The Board of Directors wish to ensure that the Academy and its facilities are made available for use by the members of our community.

### 2. Aims

- The Lettings Policy will:
  - Facilitate the use of Academy resources, including the building, grounds and resources, by outside users (i.e. individuals, groups, clubs, associations, businesses and agencies) for the benefit of pupils/students from the Academy and members of both the local and wider community.
  - Establish the purposes for which the Academy can be hired, and who it can be hired by.
  - Provide clear guidelines for the appropriate use of the Academy and its resources by hirers.
  - Establish a scale of charges which will enable the Academy to cover the costs incurred through the letting and, where appropriate, to make a modest profit to cover wear and tear

### 3. Administration of Lettings

Lettings are administered by the Academy's Admin Team in accordance with the Board of Directors' wishes.

Applications for the hire of the premises should be made through the Academy Office. Final responsibility for deciding upon the acceptability of an application for hire of the premises rests with the School's Local Governing Body (but will normally be delegated to the Headteacher / Principal / Head of School on a day-to-day basis).

### 4. Users and Usage

The Directors will particularly support and encourage out-of-hours use of the building or grounds when this serves the needs of children attending the Academy or other members of the local community. Directors must, however, be assured that the facilities are appropriate for the activity and that the intended use will have no detrimental effect upon the Academy.

### 5. Charges

Where the use of the premises is primarily for the benefit of the local community, and not solely to profit the hirer, Directors will endeavour to keep hire charges to the minimum necessary to cover the costs to the Academy of caretaking, energy and wear and tear. Where the letting will mainly serve the interests of the hirer, rather than those of the community, the Directors reserve the right to charge a higher fee, which will enable the Academy to share in the benefits of the letting. Scales of charges are included in the appendices to this policy.

**Annual increases to be reviewed during the term being fixed and publicised for the coming academies year.**

### 6. Guidelines for Users

Hirers must ensure that they have read, and abide by the guidelines outlined in, the 'Rules of Hire'. Hirers will be given a copy of the Extended School Clubs and External Hirers Information pack.

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## **7. Security**

The Directors have taken steps to establish measures and procedures to ensure the security of the building and its users and it is the responsibility of the Hirer to ensure that these are observed.

The building will be opened at the beginning of the letting and the Hirer should then ensure that security is maintained.

External doors should remain locked during the letting to prevent access by intruders. Users should remain in the areas of the building that have been hired for the letting. The building should be left secure at the end of the letting.

## **8. Care of the Building**

Hirers should be aware that there is not usually much opportunity for cleaning the area that they have used before the next days lessons.

We would therefore be very grateful if every effort could be made to leave areas clean and tidy at the end of the letting so that children do not have to work in dirty or untidy areas the next day.

### **Hirers should encourage users to:**

- wipe shoes thoroughly
- ensure that litter is put into bins
- flush toilets.

## **9. Pricing**

Each academy within the Trust maintains a list of its own pricing for lettings which is held by the administration office. This will also include any policies relating to specific facilities for which the school needs a policy, for example a swimming pool or tennis courts.

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## Appendix 3 Ebor Academy Trust Charging and Remissions Policy

### 1.0 Aims of the Policy

The Ebor Academy Trust believes that all our pupils/students should have an equal opportunity to benefit from activities and visits (curricular and extra curricular) independently of their parents/carers financial means. This charging and remissions policy describes how we will do our best to ensure a good range of visits and activities is offered and, at the same time, try to minimise the financial barriers which may otherwise prevent some pupils/students taking full advantage of the opportunities.

### 2.0 Background to The Policy

Sections 449 to 462 of the Education Act (1996) requires all Academies to have a policy on charging and remissions for activities. This legislation may be viewed at [http://www.opsi.gov.uk/acts/acts1996/ukpga\\_19960056\\_en\\_28](http://www.opsi.gov.uk/acts/acts1996/ukpga_19960056_en_28)

### 3.0 Items for which no charges will be made

- 3.1 Education provided during Academy hours (including the supply of any materials, books, instruments or other equipment).
- 3.2 Education provided outside Academy hours if it is part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil/student is being prepared for at the Academy, or part of religious education.
- 3.3 Tuition for pupils/students learning to play musical instruments if the tuition is required as part of the National Curriculum, or part of a syllabus for a prescribed public examination that the pupil/student is being prepared for at the Academy, or part of religious education.
- 3.4 Entry for a prescribed public examination, if the pupil/student has been prepared for it at the Academy.
- 3.5 Examination re-sit(s) if the pupil/student is being prepared for the re-sit(s) at the Academy.
- 3.6 Transporting registered pupils/students
  - to or from the Academy premises, where the local education authority has a statutory obligation to provide transport;
  - to other premises where the Board of Directors or local education authority has arranged for pupils/students to be educated;
  - to enable them to meet an examination requirement when they have been prepared for that examination at the Academy.

### 4.0 Items for which charges will be made

#### 4.1 Within Academy Hours

##### 4.1.1 Educational visits and activities – voluntary contributions

When organising educational visits or activities, which enrich the curriculum and the experience of pupils/students, the Academy invites the parent/carer to make a voluntary contribution towards the cost of the visit or activity. Although not an exhaustive list;

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these activities may include visits to museums, galleries and the theatre as well as sporting activities.

If the Academy does not receive sufficient voluntary contributions we may need to cancel the visit or activity. When a visit or activity does go ahead it may include pupils/students whose parents/carers have not paid any contribution. We may not, by law, exclude these pupils/students and indeed would not wish to treat them differently from others.

#### **4.1.2 Swimming**

The costs of providing swimming tuition in any of our Academy's pools will currently be met by the Academy. This will be reviewed on an annual basis.

#### **4.1.3 Music**

All pupils/students study music as part of the normal Academy curriculum for which no charge is made. In addition, several music groups run during the Academy day, at lunchtime or after school for which no charge is made (e.g. recorder groups, Choir). The Directors do, however, reserve the right to charge for these activities as "optional extras" if they occur outside Academy hours and are not part of the National Curriculum.

Peripatetic music teachers teach individual or group lessons for which a charge is made. There is some remission of fees for those families in receipt of certain state benefits. Information about additional music tuition is available from the Academy office.

#### **4.1.4 Craft/Technology Activities**

All pupils/students have the opportunity within the Academy curriculum of taking part in activities such as craft and technology. The Board of Directors reserve the right to charge for ingredients and materials at cost when they are not provided by the parents/carers.

#### **4.1.5 Cook School (Primary Schools)**

Children will be given the opportunity to take part in a Cook School session during the Academy year. Parents/carers will be invited to make a voluntary contribution towards the cost of this activity. When Cook School takes place it may include pupils/students whose parents/carers have not paid any contribution. We may not, by law, exclude these pupils/students and indeed would not wish to treat them differently from others.

### **4.2 Not Within Academy Hours**

#### **4.2.1 Residential Visits**

Charges will be made for the cost of the visit (Board and lodging, travel costs, entrance fees etc.). Families are invited to pay in instalments over several months or in one single payment. Any parent/carer who refuses or is unable to meet the charge should not expect their child to be included. Any parent/carer unable to meet the cost is invited to apply for a remission, please refer to section 6.

#### **4.2.2 Optional Extras**

Charges may be made for some activities known as "Optional Extras". These may include-

- extra curricular activities
  - any equipment and/or staffing in relation to extra curricular activities
  - Breakfast, After School and Holiday clubs
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Any charge made in respect of individual pupils/students will not exceed the actual cost of providing the activity. It will not, therefore, include an element of subsidy for any other pupil/student. Participation in any optional extra activity will be on the basis of parental choice and a willingness to meet the charges. Parental agreement is therefore a necessary pre-requisite for the provision of an optional extra where charges will be made.

Charges made by external providers of activities are the responsibility of those providers and consequently not covered by this Policy.

### **4.3 Other Charges**

#### **4.3.1 Additional Text Books and Study Materials**

From time to time recommendations may be made regarding additional text books, equipment and study materials which could enhance a pupil's learning. In these circumstances it is the parents/carers choice to purchase and therefore the charge will be met in full by the parent/carer. Any such charge will be equal to the cost price of the item concerned to the Academy.

#### **4.3.2 Lost or Damaged Items of Academy Property**

Parents/carers may be asked to make a contribution towards replacing damaged Academy property caused wilfully or negligently by their child/ren. This may include window breakage and removal of graffiti. A charge to cover the cost of replacement may also be made for lost or damaged items of Academy property, including library books/text books.

#### **4.3.3 Academy Uniform**

The Ebor Academy uses a clothing supplier who provides quality school wear at affordable prices. In exceptional circumstances the LA has discretionary power to provide assistance towards the purchase cost.

#### **4.3.4 Academy Meals**

Parents/carers whose child takes a lunchtime meal must pay the relevant cost stated by the Board of Directors. Pupils/students may be eligible for free school meals. Application forms are available from the Academy office, on the website or from the relevant council website or office.

#### **4.3.5 Public Examinations**

A charge will be made for examination entry fee/s if the registered pupil/student-

- has not been prepared for examination at the Academy, or
- fails, without good reason, to complete the requirements of any examination for which the Academy has already paid or agreed to pay the entry fee.

### **5.0 Hire of Academy premises**

Directors wish to encourage community use of the Academy's facilities when they are not required for Academy use. Details of the facilities available, the Terms and Conditions of Hire and the scale of Charges may be found in the Academy's Hire of Facilities (Lettings) policy.

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## 6.0 Remissions

Ebor Academy Trust believes that all pupils/students should have equal opportunities to benefit from Academy activities and visits both curricular and extra curricular, independently of their parents/carers financial means. To that end the Board of Directors have agreed in circumstances of family hardship they will invite parents/carers to apply, in confidence, for remittance of charges in part or in full. Pupils/students may be eligible for a remission of charge if their parent/carer is in receipt of at least one of the following:-

- Income Support
- Income-based Jobseeker's Allowance
- Support under Part VI of the Immigration and Asylum Act 1999
- Child Tax Credit (provided they are not entitled to Working Tax Credit) and have an annual income, assessed by Her Majesty's Revenue and Customs, that does not exceed £16,190 from 6 April 2010)
- The guaranteed element of State Pension Credit
- An Income-related employment and support allowance.

In cases where the specific circumstances, often temporary, of a particular family's hardship fall outside these criteria; the Head of School may use their discretion to remit charges in part or in full.

If a parent/carer wishes to apply for a remission of charge a form is available from the Academy office. Authorisation for such remission will be made by the Head of School and/or a nominated Director/Governor.

In the event a remission of charge is declined parents/carers have the right to appeal in writing to the Chair of Directors whose decision will be final.

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### Application Form for the Remission of Charges

Name of Academy Address  Tel No. Email Website	<b>APPLICATION FORM FOR REMISSION OF CHARGE</b>
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To apply for a remission of a charge a parent/carer should complete this form with the following information.

Family name of Parent/Carer	Mr/Mrs/Miss/Ms/Dr/
Forename/s	Relationship to pupil/student
Full Postal Address	
Postcode	Phone No.      Mobile No.

Please give details below of each dependant child who is in full-time attendance at the Academy for whom you wish to apply for remission

Full Names of Child/ren	M/F	Date/s of birth	Class/es

Name of Activity	Date of Activity
Please state the reason(s) why you are requesting remission:	

I wish to apply for remission of charges for the educational activity detailed above

Signature of Applicant ..... Date .....

Please return the completed form to the Academy office in an envelope addressed to the Head of School and marked confidential.

For Academy use only

Remission Approved	Yes / No	Reason
Signed by		
Position		
Date		



## Appendix 4 Ebor Academy Trust Debt Management Policy

### **Rationale**

The Academy will make every effort to regain monies owing for goods and services provided through the Academy.

### **Procedure**

#### **1) Voluntary Contributions**

- a) The Academy may ask parents/carers for a voluntary contribution towards the cost of any activity out of school which takes place during academy hours.

Pupils/students of parents/carers who are unable or unwilling to contribute will not be discriminated against. Where there are not enough voluntary contributions to make the activity possible, and there is no way to make up the shortfall, then it must be cancelled.

#### **2) Academy Meals/ After School Club/ Breakfast Club**

Parents/ Carers will be charged for the care of children through the Academy After School Club, Breakfast Club and for lunchtime meals.

The Academy will carry out the following procedure to reclaim monies owing resulting from the provision through the After School Club and the purchase of lunchtime meals:

- a) A gentle reminder letter will be sent to parents/carers to encourage them to settle their account.
- b) Letter 1 - A letter will be sent to parents/carers if their account falls into arrears electronically via ParentPay.
- c) Letter 2 - A reminder letter will be sent to parents/carers if their account remains in arrears.
- d) Letter 3 - A strong letter urging parents/carers to bring their account into credit would be sent to parents/carers.
- e) Final Letter will be sent to parents/carers informing them that the Academy will consider legal action to reclaim the funds.

#### **3) Lettings**

Persons will be charged for hire of the facilities in accordance with the Lettings Policy.

The Hirer will be invoiced on a monthly basis for the Hire of the facilities. The Academy will carry out the following procedure to reclaim monies owing from the hire of the facilities:

- a) Invoice will be issued stating that payment is due within 30 days from the date of the invoice.
  - b) If payment is not received within this time, a reminder letter/ email will be issued. The reminder will state that if payment is not received within 14 days a meeting may be arranged to formally review the contract with the possibility of a termination of the contract.
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- c) Formally review the contract.
- d) The Academy will consider legal action to reclaim any outstanding funds following termination of the contract.

#### 4) **Residential Trips**

- a) The Academy charges for the cost of board and lodging during residential trips.
- b) Where the trips takes place wholly, or mainly, during academy hours children whose parents/carers are in receipt of the following support payments will, in addition to having a free lunch entitlement, also be entitled to the remission of these charges:
  - i) Income Support;
  - ii) Income-based Jobseeker's Allowance;
  - iii) Support under part VI of the Immigration and Asylum Act 1999;
  - iv) Child Tax Credit provided the parents/carers is not entitled to Working Tax Credit

In cases where remissions are not appropriate and the parents/carers chooses not to pay then the pupil/student will be excluded from the trip.

#### 5) **Instrumental Music Lessons**

- a) A charge may be made for instrumental music tuition.

The contract is between the provider and the pupil/student; the Academy will not become involved in the recovery of any debts resulting from the contract.

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