The Gateway Primary Academy

Finance Policy and Procedure Manual

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1. Introduction

The purpose of this policy is to ensure that the Academy maintains and develops systems of financial control, which conform to the requirements of both propriety and of good financial management. It is essential that these systems operate properly to meet the requirements of The Gateway Primary Academy's Funding Agreement with the Department of Education (DFE).

Updates have been applied to ensure compliance with the **Academy Trust Handbook 2025** and current Department for Education (DfE) guidance. These updates relate to terminology, governance, internal scrutiny, cyber security and financial assurance.

2. Principles

The Governing Body will manage their affairs in accordance with the high standards detailed in 'Guidance on 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.

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

3.1 Reporting Structure:

Board of Members
↑
Board of Trustees (also known as Board of Governors)
↑
Finance Committee ← Responsible Officer (appointed July 2014)
↑
Head Teacher
↑
Finance Officer

3.2 Members

The Members have a similar role to the shareholders of a company limited by shares. They:

• are the subscribers to the Trust's memorandum off association (where they are founding Members);
• may amend the articles of association, subject to any restrictions in the articles, the funding agreement or charity law;
• may, in certain circumstances, appoint new members or remove existing members;
• have powers to appoint and remove trustees in certain circumstances;

• may, by special resolution, issue direction to the trustees to take a specific action;
• are kept informed about trust business so they can be assured that the board is exercising effective governance
• appoint the Trust's auditors and receive the Trust's audited annual accounts (subject to the Companies Act);
• have power to change the name of the company and, ultimately, wind up the academy trust.

The DfE's minimum requirement before entering into a funding agreement is that academy Trusts have at least three Members, although the recommendation is for Trusts to have at least five Members wherever possible. Employees of the Trust must not be appointed as Members, nor occupy staff establishment roles on an unpaid voluntary basis.

3.2 The Board of Governors (Trustees)

The Board of Governors has overall responsibility for administration of the Academy's finances. The main financial responsibilities of the governors are prescribed in the Funding Agreement between the Academy and the DfE.
The main responsibilities include:

- Agreeing the long-term financial objectives of the Trust;
  • Being familiar with the contents of the Academy Trust Handbook 2025 to a sufficient degree to ensure full compliance;
  • Ensuring that Grants from the DfE are used only for the purposes intended;
  • Delegating each Academy's budget to the Finance Committee for scrutiny;
  • Delegating day-to-day financial management of the trust to the Headteacher;
  • Approval of the annual budgets and any material changes;
  • Receiving reports on the expenditure against budget;
  • Making decisions on actual financial requests from the committees;
  • Consider options for internal scrutiny;
  • Retender for external auditor contract at least every 5 years, whilst taking in to consideration the duties of the finance, audit and risk committee;
  • Reviewing the reports of auditors;
  • Authorising contracts according to approved limits;
  • Approval of the annual accounts;
  • Submit to the ESFA its annual summary report in line with their requirements
  • Designating in writing its Accounting Officer, being the Headteacher of the Trust in line with the Academies Trust Handbook;
  • Appointment of the Headteacher with the Academies Trust Handbook;
  • Notifying the Regional Director when the Headteacher is planning on leaving the Trust, approach to the RSC in advance to discuss the structure, options and plans for recruitment, in line with Academies Trust Handbook;
  • Agreeing the membership of the Local Advisory Board, Finance and Audit committee annually including the chairperson;
  • Reviewing annually the Trust risk register
  • Oversight and to receive reports regarding the actions and mitigations against cyber attacks
  • Reviewing annually the Finance Policy and Scheme of Delegation, or if there is a change in management or organisational structure;
  • Reviewing annually the terms of reference of Finance and Audit Committee;
  • Approval of any companies, subsidiaries or joint ventures;
  • Ensuring regularity and propriety in the use of the Trust's funds, ensuring economy, efficiency and effectiveness – the 3 elements of Value for Money;
  • Considers on an annual basis an independent external review of the effectiveness of the Trust Board and its relationship with Members

The Academy Trust Handbook 2025 clarifies that the Trust must not have de facto trustees (as defined in appendix 1 of the Charities SORP2015) or shadow directors (as defined in section 251(1) of the Companies Act 2006). The Gateway Primary Academy Financial Policies and Procedures also highlights that trustees must apply the highest standards of governance, take full ownership of their duties and they must comply with the Trust's charitable objects, with company and charity law and with their funding agreement.

The handbook refers to the three core functions of governance on which trustees should focus:

• Ensuring clarity of vision, ethos and strategic direction;
• Holding executive leaders to account for the educational performance of the organisation and its pupils, and the performance management of staff;
• Overseeing and ensuring effective financial performance.

3.3. Finance, Audit and Risk Committee

The main responsibilities of the Finance and Audit Committee are detailed in their terms of Reference,
These include:

- Authorising the award of contracts up to the amount stated in the Scheme of Delegation (Appendix 1)
- develop a financial strategy for the Academy Trust and consider policies, procedures or plans required to realise such strategy
- consider the Academy Trust's indicative funding, once notified by the ESFA and to assess its implications for the Academy Trust, in consultation with the Headteacher in advance of the financial year, drawing any matters of significance or concern to the attention of the Trustees
- consider and recommend acceptance/non-acceptance of the Academy Trust’s budget to the Trustees
- monitor any variances from the budget and ensure the ESFA is notified as required;
- receive and make recommendations on the broad budget headings and areas of expenditure to be adopted each year, including the level and use of any contingency fund or balances and with particular attention to funding for estates work, ensuring the compatibility of all such proposals with the development priorities set out in the Academy Trust development plan
- monitor and review income and expenditure on a regular basis and ensure compliance with the overall financial plan for the Academy Trust, drawing any matters of concern to the attention of the Trust Board
- monitor and review procedures for ensuring the effective implementation and operation of financial procedures, on a regular basis, including the implementation of bank account arrangements and, where appropriate to make recommendations for improvement
- oversee preparation of the annual financial statements by the Headteacher
- ensure the Academy Trust's commercial and fundraising activities are carried out effectively
- examine and review new initiatives for financial development, including fundraising
- oversee significant investment and capital financing decisions
- approve and keep under review the Academy Trust's investment policy
- approve and keep under review the Academy Trust's reserves policy
- promptly notify the Trust Board of all financial matters of which the Committee has knowledge and which may materially affect the current or future position of the Academy Trust
- advise generally on the provision of resources and services to the Academy Trust
- to review, on a regular basis, its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness
- ensure that financial plans are prepared and monitored, satisfying itself that the trust remains a going concern and financially sustainable
- take a longer term view of the trust’s financial plans consistent with the requirement to submit three year budget forecasts to ESFA
- as part of its management of the trust’s funds, explain its policy for holding reserves in its annual report

3.4. Head Teacher

The Head Teacher has overall executive responsibility for the Academy. The Head Teacher retains responsibilities for:

- Approving new staff appointments within the authorised establishment.
- Authorising contracts up to the amount stated in the Scheme of Delegation (Appendix 1), reporting these decisions to the Finance Committee.
- Signing cheques as detailed in the scheme of delegation.
- Charge Card Holder
- On-Line Banking & BACS Authorisation

The funding agreement identified the Head Teacher as the Accounting Officer who is personally responsible to the governing body 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 academy

The Accounting Officer has the duty to take action if the Board of Governors or Chairman is contemplating a course of action, which he or she considers an infringement of propriety or regularity. Objections should be put in writing to the governing body details sent to the Company Secretary and the academy's external auditors.
The Accounting Officer may delegate, or appoint others to assist in these responsibilities.

3.5. Finance Officer

The Finance Officer works in close collaboration with the Head Teacher, through whom he or she is responsible to the governors. The main responsibilities of the Finance Officer are:

- The day to day management of financial issues including the establishment and operation of suitable accounting systems;
- Cash collection
- Weekly banking
- Order and invoice processing
- The management of academy's financial position at operational level;
- The maintenance of effective systems of internal control
- Ensuring that the annual financial statements are properly presented and adequately supported by the underlying
  books and records of the academy;
- Liaising with auditors
- 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
- Liaison with payroll, preparation of staff claims and reconciliation of payroll data from the Academy's payroll service provider.
- Signing cheques as detailed in the scheme of delegation.
- Monitoring of assets

3.6. Internal Scrutiny

Checks and balances need to be put in place to ensure that the financial management arrangements within the Academy are monitored. The DfE (Department for Education) recommends an independent internal scrutiny company to be appointed to fulfil this role. The Internal Scrutiny company is appointed by the Governing Body and is intended to provide an independent oversight of the Academy's financial affairs. The main duties of the internal scrutiny is to provide the governing body within on-going independent assurance that:

- The financial responsibilities of the governing body 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 Governors have appointed an internal scrutiny company to act as an external body to independently undertake the duties of the Responsible Officer. A programme of checks will be agreed with the Board of Governors and the auditors, The appointed company will carry out financial reviews in order to provide the governing body and indirectly the Department for Education with the required assurance. These reviews will be undertaken 2x a year. They will undertake the checks and balances in line with the recommendations shown in Section 3.5 of the Finance Handbook.
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
- 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 to confirm they are bona fide
- purchases.
- 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 Department for Education to ensure the information supplied is consistent with the underlying records and internal management reports.
- Review all major contracts and ensure formal tender procedures exist and are being followed.

The company completing the internal scrutiny will produce a full report after each visit. The headteacher will report findings of each visit to the Finance Committee and these will be reported back to the Board of Governors.

Internal scrutiny must provide independent assurance to the Board of Trustees on the effectiveness of financial controls, risk management and governors. A programme of work will be agreed annually and must undertaken at least twice per year. Findings are reported to the Finance and Audit Committee and the Board Trustees.

3.7 Deputy Head Teacher

The Deputy Head Teacher will assume the financial responsibilities if the Head Teacher is absent.

3.8 Other Staff

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

3.9 Register of Business Interests

It is vital that governors and staff act, and are seen to act, impartially. All members of the governing body are therefore required to complete a declaration of business interests. The principal and other senior staff are also required to complete a declaration**.**

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 parent, spouse, child, cohabite and business partner where that person could exert influence over a governor or member of staff.

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

It is the role of the Clerk to Governors to ensure the Register of Business Interests is up to date,

3.10 Association to the Academy

- Any expenditure incurred by an association of the Academy must be charged at cost. E.g. If a relative was used to complete work in the Academy this must be invoiced at cost for material only and can not include any labour costs.

4 Financial Planning

The Headteacher will prepare both medium and short-term financial plans. These plans are prepared to inform the academy's strategic development planning processes for the next 3 years.

The Academy's Strategic Plan identifies the development plan priorities over the medium term and the expected level of resources available.

The Academy's School Improvement Plan provides the framework for the annual budget. The Annual budget is a detailed statement of the expected resources available to the Academy and the planned use of those resources during the year

5 Annual Budget

The budget process follows an annual planning cycle which is contained in Appendix 2.

The Head Teacher, working with the Finance Officer is responsible for the preparing and presenting the annual budget for the Finance Committee. The Board of Governors must formally approve the budget each year.

The approved budget must be submitted to the DfE by the published timetable each year. The Finance Officer 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 annual budget will reflect the best estimate of the resources available to the academy for the forthcoming year And will detail how those resources will be utilised establishing clear links to support the objectives identified in the School Improvement Plan.

The budget planning process will incorporate the following elements:-

- Forecasts of likely pupil numbers to estimate the amount of DfE grant receivable
- Review of other income sources
- Review of past performance against budgets
- Identification of potential efficiency and budget containment actions

- Annual review of expenditure headings to reflect known changes and expected variations in costs e.g. pay Increases, inflation or other anticipated changes.

The draft budget should be presented to the Finance Committee and full Governing Body together with a supporting report for approval. Once the budget is agreed this should be communicated to all responsible budget holders to ensure they are aware of the overall budgetary constraints.
The budget should be seen as a working document which may need revising throughout the year as circumstances Change. Any revision is reported to the Finance Committee and subsequently reported to the Governors.
Any substantial changes must be approved in accordance with the Scheme of Delegation – Appendix 1.

6 Budget Management

The Finance Officer will reconcile all Bank Accounts and Budgets monthly, the Headteacher approves reconciliations..
The Head Teacher will receive monthly monitoring reports from the Finance Officer on current spend against budget and forecast outturn expenditure.
The Finance Committee will receive quarterly monitoring reports from the Headteacher 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 at Finance Committee.

The Head Teacher may delegate elements of the budget to staff where this is appropriate. These budget holders must operate within the same objectives and controls as those agreed for the Academy as a whole. Delegated Budget holders will be provided with sufficient information to enable them to perform adequate monitoring and control. Such budget holders are accountable to the Head Teacher who is responsible for ensuring mechanisms exist to enable such delegated budgets to be monitored and managed.
Any potential overspends against the budget must in the first instance be discussed with the Headteacher.
The Finance 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 Original Budget must be set in the FMS6 Accounting systems and up-to-date changes monitored against a master budget which will record in-year changes. An audit trail for all virements made after the approval of the original budget must be made.

7. Accounting Systems

7.1 Financial Accounting System

The Academy uses FMS6 Accounting System and all financial transactions must be recorded using this system**.** Access rights within Arbor are defined for each user with a unique ID and password. Users are detailed in the Scheme of Delegation (Appendix 1). The academy uses the offsite automatic backup service provided by EIS. .

- All financial transactions relating to the Academy's budget must be recorded using FMS. There must be a clear audit trail for all financial transactions from the original documentation to accounting records. Finance records must be stored 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.
- Authorisation and supervisory controls should be adequate to ensure transactions are properly recorded or that errors are identified.
- All records should be protected against unauthorised modifications, destruction, disclosure or loss whether by accident or intention.
- The finance system must be protected by robust back up procedures. The system is backed by automatically and backup held off site (EIS Hosted)

7.2 Transaction Processing

- All journal transfers and transactions in the Nominal Ledger will be processed be the Finance Officer
- Cash Book entries will be made by the Finance Officer
- Fixed Asset transactions will be made by the Finance Officer
- Orders on requisitions authorised in accordance with the scheme of delegation (Appendix 1) will be raised by the Finance Officer

- Invoices will be authorised by the Headteacher and processed ready for payment by the Finance Officer
- Sales Ledger & Purchase Ledger transactions will be processed by the Finance Officer
- The Finance Officer will ensure monthly reconciliations in respect of the sales ledger; purchase ledger, payroll, nominal ledgers and cash book

7.3 Accounting for Voluntary Fund (Fund 12)

The Academy uses the FMS system and Fund 12 to record any Income & Expenditure related to the school voluntary fund.
The Finance Officer is responsible for the day to day management of the system and producing reports for the Headteacher.

8. Payroll

Payroll is outsourced. All staff appointments comply with KCSIE and pension auto-enrolment requirements. Authorisation limits follow the Scheme of Delegation.

The main elements of the payroll system are:

- Staff Appointments
- Payroll administration
- Payments and monitoring

8.1 Staff Appointments

The Board of Governors approves a personnel establishment for the Academy which is known as the Staffing Structure and forms part of the Pay Policy. Material changes to the Staffing Structure of the Academy may only be approved by the full Board of Governors who must ensure that adequate budgetary provision exists for any established changes and after the required period of consultation with unions and staff.

The Head Teacher has the authority to appoint staff within the authorised staffing structure and with the Finance Officer will maintain personnel files for all members of staff, which include contracts of employment.

8.2 Payroll Administration

The Academy's payroll is outsourced to Baxter & Co.
All Payroll transactions relating to Academy staff, permanent or casual, will be processed through the payroll System are authorised by the Headteacher. All new appointments, leavers, changes to contracts or personal details are to be by notified to payroll on the appropriate form, Forms should be completed by the Finance officer and authorised by the Head Teacher. In the case of changes to the Head Teachers salary, forms should be signed by the Chair of Governors as per the Scheme of Delegation (Appendix 1). Copies should be retained on the employees personnel file and the original sent to payroll. Only the Head Teacher, school administrator and Finance officer will have access to staff files but individuals can request to see their own files in line with data protection policies.
The Finance Officer is responsible for keeping the staff personnel database up-to-date via Arbor Personnel.
Absence records are maintained by the Finance Officer. Both paid and unpaid leave is notified to payroll and Pensions where appropriate.
Staff claims for overtime must be checked by the Headteacher. Claims are sent to payroll in a timely manner each month for claims up to the end of the previous month.

8.3 Payments and Monitoring

All salary payments are made by BACS. The Finance Officer will undertake a sensibility check to ensure the data does not contain major errors prior to salaries being paid, prior to the payroll being authorised by the headteacher.
The Finance Officer will undertake a reconciliation of all claims for additional hours / unpaid leave and investigate 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.
Teachers Pensions, Prudential Teachers AVC's, Unison & GMB fees are paid by the 7th of the month following the pay run and to HMRC by the 19th of the month following the pay run.
The Finance Officer will enter the payroll data into FMS via Journal Transfer at the earliest opportunity.
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9. Value for Money (VFM) Procedures

All procurement complies with Public Contracts Regulations 2015 and UK Find a Tender Service thresholds.

All procurement must:
- Demonstrate value for money
- Be supported by a clear audit trail
- Ensure fairness, openness and transparency
- Include declaration and management of conflicts of interst

9.1 Orders of £5,000 and below

- Consider alternative suppliers.
- Attach evidence to the requisition if quotes were sought.

9.2 Orders over £5,000 but less than £15,000

- Obtain **at least 2 written quotations** where appropriate.
- Attach written details of quotations to the requisition for audit purposes.

9.3 Orders over £15,000 - £50,000

- Obtain **a minimum of 3 formal written quotations** by a specified date and time.
- Base quotes on a written specification.
- Attach evidence to the requisition.
- Formal tenders may be requested if deemed appropriate.

9.4 Orders over £50,000 –UK procurement law threshold

- Must follow **formal tendering procedures**.
- Keep all tender paperwork in the school office.

9.5 Orders over UK procurement law threshold

Must comply with **UK procurement law directives** for advertising and awarding contracts.

10. Forms of Tender

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

10.1 Open Tender:

This is where potential suppliers are invited to tender. This is the preferred method of tendering, as it is most conductive to competition and the propriety of public funds.

10.2 Restricted Tenders:

This is where suppliers are specifically invited to tender and are appropriate where:

- There is a need to maintain a balance between the contract value and administrative costs,
- A large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the academy requirements,
- The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.

10.3 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

10.4 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 ward marks to suppliers on fulfilment of these requirements to help reach an overall decision.

10.5 Invitation to Tender

An invitation to tender should include the following:

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

10.6 Aspects to consider

Financial

- Comparison of like with like cost and if a lower price means a reduced service or lower quality this should be borne in mind when reaching a decision

- Hidden costs – care should be taken to ensure tender price is the total price.
- Is there scope for negotiation?

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

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

10.7 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

10.8 Tender Opening Procedures
All tenders should be opened at the same time and tender details should be recorded and signed. Two persons should be present at the opening of the tenders this would normally be the Finance Officer and the Head Teacher, in some circumstances this could be delegated to an agent who has been employed by the Academy to undertake the tendering process i.e. a firm of architects:

10.9 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 Board of Governors.
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.

11. Purchasing
The Academy will aim to achieve best value for money for all its purchases ensuring that services are delivered in the most economical, efficient and effective way, within available resources, and with independent validation of performance achieved wherever practicable. The Head Teacher is responsible for ensuring procedures are in place for testing the market, placing of orders and paying for goods and services by following the general principles of:
- 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 Headteacher will ensure that there is a clear separation of duties within the school office, which would, if combined, enable one individual transaction to record a complete transaction.

11.1 Orders for Goods and services
Budget Holders should raise an order for goods or services using a requisition form (Appendix 3) available from the office. Where the value of an order is over £5,000, the requisition must be accompanied evidence of appropriate number of quotes /or proof that VFM exercise has taken place – as per section 10. All orders require authorisation by the headteacher. Advice about suppliers or obtaining vest value is available from the Finance Officer.
- Official orders will be raised through FMS and faxed or posted to the supplier by the Finance Officer
- Telephone & online orders will be permitted only in situations where raising an official order is not practicable and with prior approval from the Headteacher. In such cases, a written confirmation order will be raised as soon as possible, normally within 24 hours.

11.2 Delivery of Goods and Services

- On receipt of goods the Office staff/Finance officer will check the goods received match the delivery note and sign the note to confirm this.
- The Finance officer will check the delivery note against the original order to ensure the correct goods have been dispatched and then attach the delivery note to the original requisition form in the file
- The Finance officer will raise any discrepancies with the Headteacher for investigation

12. Payment of Accounts

12.1 Processing of Invoices

Payment for supplies and services will be paid upon receipt of an Invoice when

- It is confirmed that goods or services have been received and are of the quality expected
- The invoice is arithmetically correct
- Prices are correct
- VAT has been treated correctly

No photocopied or faxed invoices will be paid but invoices sent electronically by email are acceptable.
At least two people must be involved in the process of agreeing invoices and authorising payment. The Finance Officer will do the above checks and enter the invoices on to FMS. The headteacher authorises all invoices prior to payment. All payments are made by cheque.

12.2 Payments to individuals

Payments can be made to individuals on production of an invoice. An enquiry must be carried out on the individual using the HMRC, Employer Status Indicator Tool. https://esi2calculator.hmrc.gov.uk/esi . The generated reference number must be kept with the invoice. If the enquiry shows that the payment cannot be made to the individual via the invoice produced, the individual must be paid through the academy's payroll provider.

13. Other Purchases

The academy recognises that there are instances when it is not possible to process orders for goods and services in the normal way and items such as ingredients for cookery may have to be purchased and claimed back. Also purchasing goods and services over the internet which require payment at the time of ordering is becoming is becoming more common in practice.

13.1 Internet Purchases

It is expected that Internet Purchases using the Academy Charge card will be an exception to the norm.
When making a request for an Internet order

- Requisitions are required as per '*ordering goods and services'* procedures above and email confirmations attached to the requisition form
- The Headteacher holds the school Charge card for orders placed over the Internet and orders may be placed either by the headteacher or the Finance Officer and authorised by the headteacher
- The Breakfast Club Supervisor holds the Breakfast Club Charge card for ordering food deliveries. All transactions on this card are authorised by the headteacher.
- The transaction is recorded in FMS as soon as possible and the transaction reference number recorded on the documentation
- The charge card should be held securely by the Headteacher at all times and the PIN code not disclosed to any other party,

13.2 Reimbursements to individuals

For reimbursement of cash transactions:

- Requests for re-imbursement to individuals are to be made on the Claims Form and MUST be supported by receipts for the goods/services received.
- Reimbursement may be refused if the Finance Officer considers maverick purchasing methods have been used, or the budget holder has already spent their full allocation and did not seek prior approval to exceed the funds available.
- The re-imbursement is authorised by the headteacher
- The person being reimbursed signs for receipt of the reimbursement
- The reimbursement is recorded in FMS as soon as possible and the transaction number recorded on the Documentation
- All reimbursements are paid by cheque

13.3 Expenditure for items to Individuals

- The Academy recognising there are occasions where the purchase of staff gifts are appropriate expenditure e.g. leavers gifts. A maximum of £300.00 a year is allocated for this purpose.

14. Income

The main source of income for the Academy are the Grants from the EFA and the Local Authority. The receipt of these funds are monitored by the Finance Officer who is responsible for ensuring all grants due to the Academy are collected.

14.1 Additional Income collected by the Academy (Fund 12)

The Academy collects income from parents or the public for:

- Trips and residential visits
- Book bags, water bottles & Uniform
- Breakfast Club
- Lettings

The Academy manages this income in FMS within the parameters of the overall school budget

14.2 Trips / Activities

The school administrator is responsible for the organisation of offsite visits in liaison with teaching staff. The Finance Officer is responsible for budgeting for the trip and collecting the sums due and liaising with the school administrator over amounts outstanding. There must be evidence that there is no intention to make a profit from any trip or activity. Cash/cheques sent in via pupils must be placed in the class collection bags which are taken to the office each morning. Parents may pay at reception, or online using Arbor. The Finance Officer maintains a record of payments and receipts for offsite visits.

14.3 Lettings

The policy for lettings of premises is contained in a separate document. The Policy and charges will be reviewed annually and approved by the Finance Committee. The Finance Officer is responsible for maintaining records of bookings facilities and for identifying the sums due from each organisation. Payments must be made in advance for these facilities whenever possible.

The Finance Officer will be responsible for chasing outstanding debts; no debts will be written off without the express approval of the governing body (the DfE prior approval is also required if the debt to be written off is above the value detailed in the funding agreement).

14.4 Custody

All receipts are generated and numbered automatically within FMS. All cash and cheques must be held in the office safe prior to banking. Banking will take place weekly or more frequently if the cash sum held exceeds £3,000. The Finance Officer is responsible for maintaining banking records, inputting the banking amounts into FMS. Reconciliations are made between sums collected, the sums deposited at the bank and the sums posted to the accounting systems during routine month end procedure.

14.5 Debtors

Debts under £50 may be written off by the Head Teacher.

Debts over £50 may be written off only with the approval of the Finance Committee

Debts above the level as detailed in the funding agreement must be submitted to DfE for approval to be written off.

The following debt recovery policy will be applied:

- If payment has not been received 30 days after invoice a reminder will be sent asking for payment within 7 days.
- If payment is not forthcoming, a further reminder will be sent, requesting immediate payment or contact to arrange repayment by instalment.
- If payment is still not forthcoming, for debts over £100, a threat will be issued to put the matter into the hands of a nominated Solicitor if payment is not received within the next 7 days.
- If not received after 7 days, the nominated Solicitor will be asked to pursue the debt and the debtor will be notified accordingly.
- Debts of £100 and less will be pursued without reference to the nominated Solicitor and will be reported on at Finance Committee meetings where governors will decide on action to be taken.

15. Cash Management

15.1 Bankers

The Academy have appointed Lloyds as their bankers for all funds. The opening of all bank accounts must be authorised by the governing body who must set out in the Scheme of Delegation the arrangements covering the operation of accounts. This should include any transfers between accounts, cheque signing arrangements and the operation of systems such as BACS which must also be subject to the same level of control.

15.2 Deposits

- Particulars of any bank deposit must be entered in a paying in control slip.
- The amount of the deposit is recorded in a FMS Income transaction report detailing all transactions
- The Counterfoil should include the total amount of the deposit and signature of person preparing the banking
- A FMS report detailing all transactions is signed by the headteacher
- Deposits are checked through monthly reconciliation of bank statements

15.3 Payments and withdrawals

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

15.4 Bank Reconciliations

The Finance Officer must ensure bank statements are received regularly and that reconciliations are performed at least on a monthly basis and authorised by the Headteacher. Reconciliation procedures will ensure:

- All Bank Accounts are reconciled to FMS and Pebble SFM systems
- Adjustments are dealt with promptly.
- Discrepancies are raised with the headteacher and bank promptly.

15.5 Petty Cash

Petty Cash transactions are not made at the school. All reimbursements are made using cheques.

15.6 Charge Card

Charge cards are issued to personnel under the Scheme of Delegation for the purposes paying for goods and services when the normal ordering processes are not possible. The procurement of goods and services through the use of Charge Cards should be kept to a minimum.

To minimize the risk of loss through possible card fraud the Charge card limits will be kept to a maximum balance of £5,000 (school) and £500 (Breakfast Club)

Charge Card Holders will be required to sign an agreement (appendix 5) to ensure the security & safety of the card.

- Ensure cards are held securely
- Ensure PIN numbers are not disclosed to any other persons
- Report the loss of card or PIN details to the bank / Finance Officer immediately.

Transactions are filed with financial records and reconciled against monthly statements.

The Finance Officer reports any instances of unauthorised card use to the headteacher and Finance Committee.

Payments are authorised as detailed in the Scheme of Delegation.

15.7 Reserves

The Board of Trustees will maintain a reserves policy which sets out:

- The purpose of reserves
- The target level of reserves
- How reserves will be monitored and managed
- The plan for use of reserves where applicable

This policy is reviewed annually and reported within the Trust's annual accounts.

16. VAT

16.1 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 VAT126 by the Finance Officer monthly following full reconciliation of all accounts in line with HMRC guidance for academies.

16.2 VAT Registration

Separate to the activities mentioned above the Academy may choose to register for VAT in relation to its non business activities. I.E production of Adult Meals.

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

17. Fixed Assets

The treatment of Fixed Assets is detailed in the Academy's Asset Management Plan.

18. Key Holder

The responsibility of the School Administrator is to maintain a list of key holders and will be kept up to date at all times. It is the responsibility of staff to report all lost and stolen keys to enable new security ensures to be put in place and for the inventory to be updated.

19. Computer Systems and Cyber Security

Systems comply with DfE Cyber Security Standards for Schools and Academies. Includes disaster recovery plans, password protection, and offsite backups.
Systems are in place to protect key computer data and control features will include:

- Back-up Procedures
- Passwords
- Disaster recovery plans

The Trust will not pay ransomware demands. Any cyber incidents must be recorded, reported and reviewed by senior leaders and, where appropriate, the Board of Trustees.

20. Gifts and Hospitality

The Gifts and Hospitality policy is contained in a separate document. The Academy will hold a Gifts and Hospitality Register. All gifts/hospitality over the value of £50.00 must be recorded in the register.

21. Reporting to the DfE

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

- Internal scrutiny and ESFA assurance requirements
- Annual Budget
- Budget Monitoring
- Statutory Financial Statements

21.1 INTERNAL SCRUTINY AND EFSA ASSURANCE REQUIREMENTS

An internal scrutiny and EFSA assurance requirements return should be completed where it is the Academy's first return or the DfE have declared an inadequate rating for the academy. In other cases, where an academy wishes to upgrade its rating a internal scrutiny and EFSA assurance requirement return may be completed.

21.2 The Annual Budget

The Academy is required to send a copy of its annual budget to the DfE. This will be in the format of an income and expenditure statement on an accrual basis.
Headteacher and Finance Officer must ensure that a final budget is submitted setting out the Academy's plans for the forthcoming academic year in more detail in the required format and by the required deadline as notified by the DfE year on year.

21.3 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 year on year.

21.4 Annual Accounts

As a Charitable company the Academy must comply with company law as set out in the Companies Act 2006. This includes a requirement to prepare a governors' 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:

- Incoming resources from all sources receivable in the period
- Resources expended 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 to the DFE by **31st December** or as soon as the DFE deadline. A copy of the governor's annual report and audited final accounts must be sent to Companies Register and to the Charity Commission by the designated deadline.

22 Self-Assessment of Management and Governance

The Board of Governors and the Headteacher 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.

23. External Auditors
The Academy appointed MWS Accountants as their external auditors in February 2014. This will be reviewed on a 3-yearly basis. The appointment of Auditors must be approved by the Full Board of Governors.

24. 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 31st March to support the Whole of Government Accounts. The Finance Officer will complete the WGA return with the information requested and within the published deadlines for that year.

Appendix 1.

THE GATEWAY PRIMARY ACADEMY
SCHEME OF DELEGATION

Authorising orders for goods and services, authorising payments, entering into contracts

Position	Name	Limit/Restriction
Board of Governors	Chair	Over £20,000 – decision recorded in minutes
Finance Committee	Chair	£10.000- £20,000 - decision recorded in minutes and reported to Board
Headteacher	Jamiel Cassem	£10,000
Deputy Head Teacher– when acting in absence of Head Teacher	Charlotte Warner	£10,000

Authorisation to make virements between cost centres

Position	Name	Limit/Restriction
Full Board of Governors	Chair	Over £20,000 – decision recorded in minutes
Finance Committee	Chair	£10,000- £20,000 - decision recorded in minutes and reported to Board
Headteacher	Jamiel Cassem	£10,000
Deputy Head Teacher– when acting in absence of Head Teacher	Charlotte Warner	£10,000

Managing the Academy Bank Accounts

Position	Name	Limit/Restriction
Headteacher	Jamiel Cassem	Cheque Signatory one of three to sign Charge Card Holder On Line Payment Authenticator one of two to authenticate payments
Deputy Headteacher	Charlotte Warner	Cheque Signatory one of three to sign
Finance Officer	Teresa Steingass	Cheque Signatory one of three to sign

		On Line Payment Authenticator one of two to authenticate payments
Breakfast Club Supervisor	Sam Mahoney	Charge Card holder (Breakfast Club)
Caretaker	Bill Steingass	Charge Card holder (Premises)

Users of computerised finance package - FMS

Position	Name	Limit/Restriction
School Administrator	Janice Munday	System Administrator
Finance Officer	Teresa Steingass	System User – access all ledgers
Headteacher	Jamiel Cassem	System User – access all ledgers

Authorisation of Charge Card

Position	Name	Limit/Restriction
Headteacher	Jamiel Cassem	Authorisation of School Charge Card for Breakfast Club.
Chair of Governors	Gaynor Oakes	Authorisation of School Charge Card for Headteacher

Certification payroll documents

Position	Name	Limit/Restriction
Chair of Governors	Mark Leveson	Sign payroll forms related to Headteacher
Headteacher	Jamiel Cassem	Sign all personnel and payroll documents
Deputy Headteacher when acting in absence of headteacher	Charlotte Warner	Sign all personnel and payroll documents
Finance Officer	Teresa Steingass	Completion of personnel & payroll forms Preparation of Monthly Claim documents

Authorisation to write-off bad debts

Position	Name	Limit/Restriction
Finance Committee	Chair	Over £50 and reported to Board
Headteacher	Jamiel Cassem	£50
Deputy Headteacher when acting in absence of headteacher	Charlotte Warner	£50
Secretary of State		Detailed In funding agreement

Completion of VAT returns

Position	Name	Limit/Restriction
Finance Officer	Teresa Steingass	
Headteacher	Jamiel Cassem	

Opening of Tenders

Position	Name	Limit/Restriction
Finance Committee	Chair	

Headteacher	Jamiel Cassem	

Evaluation of Tenders – for decision making at appropriate delegated levels

Position	Name	Limit/Restriction
Finance Committee	Full committee	
Headteacher	Jamiel Cassem	

In some instances it will be necessary to involve an appropriate member of staff i.e. Premises, Kitchen, or network Manager in order to ensure the evaluation process take into account the view of the immediate service area.

Appendix 2

Annual Budget Cycle

January: School Administrator completes the census return which is used by Government as the basis for the funding for the next financial year.

February: The Senior Leadership Team start work on next year's priorities and possible staffing needs. These priorities will be discussed with the various committees of the Governing Body

March Finance Officer completes return- Whole of Governments Accounts.
Academy receives its Draft Grant for the following year from the Education funding Agency
A mid year review of current budget takes place.

April / May: The Headteacher starts to construct next year's budget with the Finance Officer.
.

June: The Headteacher discusses details of proposed budget with the Finance Committee prior to presentation to FGB

July: Full Governing Body approve final budget for the following year.
The Finance Officer then prepares return to DfE which is signed by head Teacher and Chair of Governors and returned to the EFA.

Aug/Sept: Financial Year end (31st August)
Start of new Financial Year (1st Sept)
Appointed Auditors start their preparative work on the Annual Accounts.

Oct: Appointed Auditors continue audit field work and produce draft Annual Accounts for governors to review.

Nov/Dec . Finance Officer & Head Teacher support Governors in preparation of Governors Report
Appointed Auditors present accounts to Members and Trustees (Governors).
Members approve Financial Statements

Dec/Jan: By 31st January Financial Statements are published.

Appendix 3.

The Gateway Primary Academy

1. **Requisition Order form**
2. **Staff Claim form (payroll) Support Staff**
3. **Staff Claim form (payroll) Teaching Staff**
4. **Staff Claim form (payroll) Outreach Leadership support LLE/SLE**
5. **Staff Claim form (payroll) Consultancy**
6. **Staff Claim form (Payroll) Sports Coach**
7. **Staff Claim form (reimbursement)**
8. **Specimen Signature form**
9. **Charge card 'authorisation'**

THE GATEWAY PRIMARY ACADEMY

REQUISITION ORDER FORM

Suppliers name and address:

………………………………………………………………………………………..

………………………………………………………………………………………..

……………………………………………………………………………………….

Order Code	Description	Quantity	Unit Price	Total	Cost Centre	Ledger code
				TOTAL		

Ordered by : ………………………………………………………………… Date…………………………………
Co-ordinator

Budget Heading: ……………………………………………………………..

Authorised by: ………………………………………………………………. Date ………………………
Headteacher

THE GATEWAY PRIMARY ACADEMY
ADDITIONAL HOURS FOR NON TEACHING STAFF

Week ending Friday	Mon	Tues	Wed	Thurs	Fri	Weekly Total	Reason for claim
					Monthly Total		

All additional hours claim forms need to be completed and handed to the school office by the end of the month that the overtime took place. Forms will be authorised by the Headteacher before submission to payroll.

NAME: ……………………………………………………………………….

JOB TITLE: ……………………………………………………………………….

CLAIM PERIOD MONTH: ………………………………………………………………………

Employee Signature ………………………………. **Date**: ………………………

I confirm the information provided is in accordance with conditions of service and complies with The Academies Financial Handbook.

Authorising Signature: ……………………………… **Date** ………………………

Job Title: …………………………………………… **Name**: ……………………

THE GATEWAY PRIMARY ACADEMY
ADDITIONAL HOURS FOR TEACHING STAFF

All additional hours claim forms need to be completed and handed to the school office by the end of the month that the overtime took place. Forms will be authorised by the Headteacher before submission to payroll.

Surname:			
Title:		Forename(s):	
Employee Reference No:			
Telephone Number	01322 220090		
DFES Number	2685		
National Insurance Number			

Part time election made to TP Scheme (please circle)	YES	NO

School Name	The Gateway Primary Academy
School DFES Number	886 2685

School Week Ending	Monday		Tuesday		Wednesday		Thursday		Friday		Total	
Date:	HRS	%	HRS	%	HRS	%	HRS	%	HRS	%	HRS	%

	Total claim	HRS	%

SEN Allowance	YES	NO

I certify that the particulars on this claim are correct:

Signature of Teacher:	Date:
Signature of Headteacher:	Date:

THE GATEWAY PRIMARY ACADEMY
ADDITIONAL HOURS FOR TEACHING STAFF

OUTREACH LEADERSHIP SUPPORT – LLE/SLE

All additional hours claim forms need to be completed and handed to the school office by the end of the month that the overtime took place. Forms will be authorised by the Headteacher or chair of Governors as appropriate before submission to payroll.

Surname:			
Title:		Forename(s):	
Employee Reference No:			
Telephone Number	01322 220090		
DFES Number	886 2685		
National Insurance Number			

Part time election made to TP Scheme (please circle)	YES	NO

School Name	The Gateway Primary Academy
School DFES Number	886 2685

DATE	Monday	Tuesday	Wednesday	Thursday	Friday	Amount claimed
					TOTAL CLAIM	

I certify that the particulars on this claim are correct:

Signature of Teacher:	Date:
Signature of Headteacher/ Chair of Governors:	Date:

THE GATEWAY PRIMARY ACADEMY
CONSULTANCY CLAIM FORM

All claim forms need to be completed and handed to the school office by the end of the month that the overtime took place. Forms will be authorised by the Headteacher before submission to payroll.

Surname:			
Title:		Forename(s):	
Employee Reference No:			
Telephone Number	01322 220090		
DFES Number	886 2685		
National Insurance Number			

Part time election made to Pension Scheme (please circle)	YES	NO

School Name	The Gateway Primary Academy
School DFES Number	886 2685

School Week Ending	Monday		Tuesday		Wednesday		Thursday		Friday		Total	
Date:	HRS	%	HRS	%	HRS	%	HRS	%	HRS	%	HRS	%

	Total claim	HRS	%

I certify that the particulars on this claim are correct:

Signature of Consultant:	Date:
Signature of Headteacher:	Date:

THE GATEWAY PRIMARY ACADEMY
SPORTS COACH CLAIM

All claim forms need to be completed and handed to the school office by the end of the month that the overtime took place. Forms will be authorised by the Headteacher before submission to payroll.

Surname:			
Title:		Forename(s):	
Employee Reference No:			
Telephone Number	01322 220090		
DFES Number	886 2685		
National Insurance Number			

Part time election made to Pension Scheme (please circle)	YES	NO

School Name	The Gateway Primary Academy
School DFES Number	886 2685

School Week Ending	Monday		Tuesday		Wednesday		Thursday		Friday		Total	
Date:	HRS	%	HRS	%	HRS	%	HRS	%	HRS	%	HRS	%

	Total claim	HRS	%

I certify that the particulars on this claim are correct:

Signature of Coach:	Date:
Signature of Headteacher:	Date:

The Gateway Primary Academy

Staff Cheque Claim Form

Name: ________ **Date:** ________

Details	**£**	**p**
-		
-		
-		
-		
-		
-		
-		
Amount Paid		

Please ensure that you attach detailed receipt(s) to support this expenditure

Authorisation

Name: ________ **Exp Heading:**

Signature: ________ ________

Cheque Number: _____ **Date:** ________

Received by:

The Gateway Primary Academy

Details of Authorised Cheque Signatories

Account Name / Number	Name of Bank /B.S.	Authorised Signatories		
			Name	Signature
The Gateway Primary Academy Account 23741960	Lloyds Bank	1		
		2		
		3		
		1		
		2		
		3		

Details of Authorised Payment Signatories (invoices/claims

Area of Responsibility (if no specific areas state ALL)		Authorised Signatories	
		Name	Signature
1			
2			
3			
4			

Signature: ____________________ Headteacher

Signature: ____________________ Chair of Governor/ Finance Committee

Date: ____________________

Date: ____________________

The Gateway Primary Academy

Charge Card Authorisation Signatories Form

Authorised Signatory Print full name		Official Position	Address	Signature
Date:				
Date:				
Date:				
Date:				

This form will be updated when circumstances change and reviewed annually.

Signature: _______________ Headteacher Date: ____________________

Signature: _______________ Chair of Governors Date: ____________________