Finance Policy

Approved by:	Trust Board
Last reviewed:	7 October 2026
Next review date:	September 2027

Revision no.	Amendment	Date	Approved by:
1.0	• Updated format • Updates to align to the Academy Trust Handbook 2026 • Updates to processes to reflect Sage Intacct		

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1. Introduction

1.1. The aim of this policy is to outline the financial procedures and practices in place at Middlesex Learning Partnership. It defines the roles and responsibilities of the Trust Board, Local Governing Bodies, the Finance, Audit and Risk Committee, Headteachers and other staff, and establishes the limit of delegated authority. The Trust is guided by the provisions contained in the 'Academy Trust Handbook' and 'Academies Accounts Direction' issued by the Department for Education (DfE). For the avoidance of doubt, the provisions of this policy are deemed to apply to MLP, the schools within the Trust and any subsidiary company.

2. Policy structure

2.1. This document consists of a main policy, with a number of related policies included as annexes.

- **a) Finance Policy**
  - a.1. Appendix 1 – Signature Mandate
  - a.2. Appendix 2 – Procurement guidelines and scheme of delegation
- **b) Annexe 1 - Trust Charging Policy**
- **c) Annexe 2 – Fraud and Anti-Bribery Policy**
  - c.1. Appendix 1 – Basic risks and threats of fraud
  - c.2. Appendix 2 – Fraud Response Plan
- **d) Annexe 3 – Staff Expenses Policy**
- **e) Annexe 4 – Policy on Payment of Expenses to Trustees, Governors and Members**
- **f) Annexe 5 – Policy on Revenue Generation / Letting of School Facilities**
- **g) Annexe 6 – Reserve Policy**

3. Roles and responsibilities

3.1. The trust has defined the responsibilities of each person involved in the administration of trust finances, to avoid the duplication or omission of functions and to provide a framework of accountability for trustees and staff.

3.2. Overall responsibility for the financial management and budgetary control of the trust rests with the Trust Board. The Trust Board has prime responsibility for proper stewardship of the trust's funding and ensuring that Middlesex Learning Partnership uses that funding only for the purposes set out in the Funding Agreement.

3.3. At all levels, the trust should take an integrated approach to curriculum and financial planning, taking advantage of the benchmarking tools and DfE material available on maximising value for pupils. The trust should refer to the Good estates management for schools guidance on the management of capital assets and budgets.

3.4. Responsibilities of the Trust Board

a) To set overall Finance Policy for Middlesex Learning Partnership, including the scheme of delegation for procurement;
b) To consider annual funding for the trust as a whole, making an assessment of potential implications and taking such action (in conjunction with Local Governing Bodies) as may be appropriate;
c) To keep the longer-term financial position, and likely funding trends, under review, consistent with the requirement to submit 3-year budget forecasts to the DfE, and take such action as may be appropriate;
d) To agree the annual consolidated budget for the trust;
e) To ensure all budgets are accurate and realistic, and to ensure rigour and scrutiny in budget management;
f) To review the financial statements which form part of the annual report of the trust.
g) Once reviewed, the Trust Board will recommend to Members that the Statutory Accounts are formally adopted prior to filing in accordance with Companies Act and Charity Commission requirements;
h) To consider the trust's status as a going concern and, in the event that it is identified that the trust's ability to operate as a going concern is at risk, trustees are to take ownership and the necessary action, including notifying the DfE;
i) The Trust Board will recommend to Members the annual appointment or reappointment of the External Auditors.
j) To ensure each school, and the trust as a whole, complies with the Funding Agreement(s);
k) To act within the schedule of freedoms and delegations included as part of the Academy Trust Handbook;
l) To formally appoint an Accounting Officer and Chief Financial Officer for the trust; and
m) To agree the remit and membership of the trust's Finance Audit and Risk Committee.

- The Trust Board must ensure its decisions about levels of executive pay (including salary and any other benefits) follow a robust evidence-based process and are a reasonable and defensible reflection of the individual's role and responsibilities. No individual can be involved in deciding their remuneration. Decisions about executive pay may be challenged by DfE.The Trust Board must discharge its responsibilities effectively, ensuring its approach to, and levels of, pay and benefits is transparent, proportionate and defensible. This must be documented in an agreed pay policy, which sets out the process for determining executive pay and includes:
  a) independent scrutiny by the Board
  b) robust decision-making that demonstrates justifiable pay

c) proportionality – that pay and benefits represent good value for money and are defensible relative to the public sector market
d) documented decision-making with rationale and approval by the Board
e) a basic presumption that executive pay and benefits should not increase at a faster rate than that of teachers, in individual years and over the longer term. If a decision is made to increase the rate of executive pay at a faster rate than teachers, the Trust Board must provide a robust justification and seek approval in advance from the DfE.

3.5. Finance, Audit & Risk (FAR) Committee

a) To set a budget framework for individual schools for the coming year;
b) To challenge the trust budget for the coming year and make a recommendation to the Board for approval;
c) To review the management accounts at each meeting and challenge budget monitoring and cashflow reports for the trust as a whole;
d) To make financial / procurement decisions as prescribed under the Scheme of Delegation;
e) To formally appoint bank signatories at each of the individual schools within the Trust, and to agree the financial levels of delegation for each signatory; and
f) To approve policies as required by the Scheme of Delegation.
g) To advise trustees on the effectiveness of the trust's governance, compliance, risk management and internal control systems;
h) To commission the tender and recommend the appointment or reappointment of external auditors to the Board;
i) To receive reports from the Responsible Officer and/or internal / external auditors and to ensure follow-up action in response to findings;
j) To oversee trust arrangements in relation to anti-fraud / anti-corruption / anti-bribery and to carry out investigations as may be required;
k) To ensure adequate oversight of other risk areas including data protection and cybersecurity;
l) To manage the trust wide risk register; and
m) To approve policies as required by the scheme of delegation.
n) To consider the school's indicative funding and to assess its implications, drawing any matters of significance or concern to the attention of the trust Board;
o) To recommend to the Trust Board a detailed school budget at the start of each financial year;
p) To approve the allocation of new, unallocated or surplus funds and the virement of funds between budget headings;
q) To approve funds to be spent on prescribed capital projects subject to overall Trust priorities and DfE / statutory regulations;

r) To monitor and review expenditure on a regular basis and ensure compliance with both the overall financial plan for the school and with the financial regulations of the DfE, drawing any matters of concern to the attention of the Trust Board;
s) To contribute to the formulation of individual school Development Plans through the consideration of financial priorities and proposals in consultation with the relevant Headteacher;
t) To ensure day-to-day compliance with this policy and keep under review adherence to the trust's procedures for financial monitoring and control. The FAR committee is responsible for ensuring the operational implementation of any internal/external audit recommendations, as well as any changes in practice agreed by the Trust Board;
u) To liaise with and receive reports from other committees as appropriate and to make recommendations to those committees about the financial aspects of matters being considered by them;
v) To ensure that information submitted to the DfE that affects the trust's funding is accurate and applied with funding criteria;
w) To approve debt write-offs and asset disposals in line with their delegated authority; and
x) To deal with any finance related parental complaints if not otherwise resolved by the individual school.

- Non-executive members of the school community (i.e. Members, trustees and members of the Local Governing Body) do not have authority to independently enter into any financial commitment. All financial commitments must be discussed and supported at the appropriate governance meeting, be minuted accordingly and should comply with the usual trust procurement processes.

3.6. Responsibilities of the Accounting Officer.

- The Trust Board must appoint an Accounting Officer for the trust. This will be the Chief Executive of the trust and will not be the Chief Financial Officer.
- The Accounting Officer role includes specific responsibilities for financial matters. It includes a personal responsibility to Parliament, and to the DfE's accounting officer, for the trust's financial resources. The Accounting Officer is responsible for ensuring regularity, high standard of probity in management of public funds and value for money including economy, efficiency & effectiveness- the three elements of value for money. The following definitions are set out in the Treasury's Managing Public Money guidance:
    a) Regularity: the proposed transaction is compliant with the framework of authorities of the department or body concerned. That the transaction under consideration has sufficient legal basis, parliamentary authority, and Treasury authorisation; is compatible with the agreed spending

budgets, the wider legal framework (for example subsidy control and procurement law), and the requirements regarding spending set out in this document.

b) Propriety: the proposal meets high standards of public conduct and relevant Parliamentary control procedures and expectations, including compliance with any conventions or commitments made to Parliament and cross-cutting government policies or standards, as well as the standards of conduct and good governance, as set out in this document.

c) Value for money: in comparison to alternative proposals or doing nothing, the proposal delivers the stated policy objectives in a way that represents good value for the Exchequer as a whole, taking into consideration the chances of different degrees of success or failure.

d) Feasibility: the proposal can be implemented accurately, sustainably, and to the intended timetable with the resources available and without incurring wasteful or nugatory spend.

- The Accounting Officer must adhere to ‘The 7 Principles of Public life’.
- The Accounting Officer will always sit on the main Trust Board, as well as on the Board of any subsidiary company.
- The Accounting Officer must have oversight of financial transactions, by:
    a) ensuring the trust's property and assets are under the trustees' control, and measures exist to prevent losses or misuse;
    b) ensuring bank accounts, financial systems and financial records are operated by more than one person;
    c) keeping full and accurate accounting records to support their annual accounts.
- The Accounting Officer is responsible for notifying the Trust Board where it is identified that the trust’s ability to operate as a going concern is at risk.
- The Accounting Officer must take personal responsibility (which must not be delegated) for assuring the Board that the trust is complying with the funding agreement and handbook and must advise the Trust Board if action is being considered which is incompatible with the articles, funding agreement or Academy Trust Handbook; if the Board fails to act where required by the funding agreement or Academy Trust Handbook.
- In the event that the Trust Board choose to proceed with action that the Accounting Officer determines to be in breach of the articles, the funding agreement or Academy Trust Handbook, the Accounting Officer must notify the DfE’s accounting officer immediately in writing.

3.7. Financial responsibilities to be delegated to individual Headteachers.

- Headteachers acting under the delegated authority of the Chief Executive/ Accounting Officer of the trust are responsible for the following:

a) The day-to-day financial management and budgetary control within individual schools;
b) Compliance with the trust's financial regulations and ensuring that sound internal systems of control are in place to allow the proper processing of the school's transactions;
c) Ensuring the efficient and effective allocation of resources within their school in pursuance of agreed educational priorities, as approved by the Trust Board;
d) Ensuring regular monthly monitoring of the school budget;
e) Authorising individual purchases per the scheme of delegation;
f) Authorising expenditure, as required, within the agreed budget plan for the school;
g) The school will endeavour to recover all monies due from invoices raised. Once all attempts to recover monies have failed, the Headteacher is authorised to write off sums per the scheme of delegation The Headteacher may similarly authorise asset disposals within their school per the scheme of delegation with approval of the CFO.

3.8. Responsibilities of the Chief Financial Officer (CFO)

- The Trust Board must appoint a Chief Financial Officer (CFO).
- The CFO must be appropriately qualified and/or experienced. The trust must assess whether a professional qualification is a requirement for the role. The trust must consider the skills and experience requirements for the role as specified in the Academy Trust Handbook, in line with the size of the trust.
- The CFO holds the following key responsibilities:
    a) To manage the trust's consolidated financial position;
    b) To ensure that the annual accounts are properly presented and adequately supported by the underlying financial records;
    c) To provide technical accounting advice to the Trust Board and individual schools on legislative and regulatory requirements, including compliance with DfE requirements;
    d) To act as primary point of contact to the FAR Committee.
    e) Preparation and distribution of monthly management accounts.
    f) Establish and maintain effective systems of internal control.
    g) To ensure the summary statement of the trust's annual accounts is published on the trust website, including how funds are distributed across the schools.

3.9. Responsibilities of the Finance Staff

- The day-to-day operational management of financial issues including accounting systems, payroll, pensions, cashflow management, purchase ledger and debtors accounts.

3.10. Responsibilities of Trust Staff generally

- All staff within the trust share the responsibility to ensure that effective and efficient use is made of resources. Specifically, staff should:
    a) Ensure that all purchases are made with due regard to budget availability. Where no budget has been allocated, or extra funds are required, a budget request must be made to the relevant Headteacher before any funds are committed;
    b) Ensure that all purchases are made in line with agreed school procedures and the school development / improvement plan, having regard to the need to secure best value for money;
    c) Ensure that financial procedures are adhered to and that a high standard of transparency and probity is adopted at all times;
    d) Ensure that school property is appropriately safeguarded; and
    e) Ensure that any conflicts of interest or gifts/hospitality are declared.

3.11. Internal Scrutiny

- **Purpose of Internal Scrutiny**
  All academy trusts must have a programme of internal scrutiny to provide independent assurance to the Board that its' financial and non-financial controls and risk management procedures are operating effectively.

- **Approach**
  Internal scrutiny must focus on:
    a) **evaluating** the suitability of, and level of compliance with, financial and non-financial controls. This includes assessing whether procedures are designed effectively and efficiently, and checking whether agreed procedures have been followed
    b) **offering advice and insight** to the Board on how to address weaknesses in financial and non-financial controls, acting as a catalyst for improvement, but without diluting management's responsibility for day to day running of the trust
    c) **ensuring all categories of risk** are being adequately identified, reported and managed.

4. Financial year

4.1. The financial year for Middlesex Learning Partnership (and any subsidiary companies) runs from 1 September to 31 August.
4.2. The annual budget is prepared in line with the timetable and deadlines set by the DfE.
4.3. Individual school budgets are approved by the FAR Committee.
4.4. The consolidated trust budget must be approved by the Trust Board before submission to the DfE.

4.5. The trust accounts will be audited and submitted to Companies House no later than 31 December each year.

5. Formal accounting policy

5.1. Form of Financial Statements

- The standard format for the financial statements as required by the Companies Act 2006 has been adapted to provide more appropriate information which complies with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in 2015 (SORP 2015) and reflects the activities of the Trust.

5.2. Incoming Resources

- Grants are included in the statement of financial activities on a receivable basis.
- Donations are included on a cash received basis or on an accruals basis where they are assumed with reasonable certainty and are receivable at the balance sheet date.
- The value of donated services and gifts in kind are recognised as incoming resources and resources expended at their estimated value to the trust in the period in which they are receivable, and where the benefit is both quantifiable and material.
- Interest receivable is included within the statement of financial activities on a receivable basis.

5.3. Resources Expended

- Resources expended are recognised in the period in which they are incurred and include irrecoverable VAT. They have been classified under headings that aggregate all costs relating to that activity.
- In accordance with Charities SORP, expenditure has been analysed between the cost of generating funds, the trust's charitable activities and governance. Items of expenditure which involve more than one cost category have been apportioned on a reasonable, justifiable and consistent basis for the cost category concerned.
- Governance costs include the costs attributable to the trust's compliance with constitutional and statutory requirements, including audit, strategic management and governor meetings and reimbursed expenses.
- The materiality rule for accruals is £3000.

5.4. Funds Accounting

- General funds represent those resources which may be used towards meeting any of the objectives of the trust, at the discretion of the Trust Board.

- Restricted funds comprise grants from the DfE and other donors which are to be used for specific purposes.

5.5. Tangible Fixed Assets

- Tangible fixed assets acquired since conversion are included in the accounts at cost. Where tangible fixed assets have been acquired with the aid of specific grants, either from the Government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The related grants are credited to a restricted fixed asset fund in the statement of financial activities (and carried forward in the balance sheet). The depreciation on such assets is charged in the statement of financial activities over the expected useful economic life of the related asset on a basis consistent with the depreciation policy.
- Assets costing less than £2000 are written off in the year of acquisition. All other assets with a value of over £2000 (for individual assets) and £2000 (for group assets) are capitalised.

5.6. Depreciation

- Deprecation is provided on all tangible fixed assets other than freehold land, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, to its residual value, as follows:
    a) Freehold land – not depreciated
    b) Leasehold Land / Buildings and major capital building works – 125-year life
    c) Plant and Machinery - 15%
    d) Furniture and equipment - 25%
    e) Computer equipment and software – 25%
    f) Motor vehicles (where owned) – 25%
    g) Assets in the course of construction are included at cost. Depreciation on these assets is not charged until they are bought into use.

5.7. Reserves Policy

- The trust has a Reserves Policy which is reviewed annually by the Finance, Audit & Risk Committee (Annexe 5). The Committee is required by the trust to determine the appropriate levels of free reserves and recommend these to the Trust Board for approval. Previously the Board approved a reserves policy which required the trust to hold at least one month’s salary costs for the trust as a cash surplus.

5.8. Leased assets

- Leases are approved in-line with the values and approval requirements set out in the scheme of delegation, based on the lifetime value of the lease.
- DfE approval is required for the following:

a) taking up a leasehold or tenancy agreement from another party for a term of seven or more years.
b) granting a leasehold interest, including a tenancy agreement, of any duration, on land and buildings to another party.
c) taking up a finance lease on any asset not on the DfE approved list in 'Changes to leasing agreements for academy trusts' for any duration from another party, which are subject to the borrowing restrictions.

5.9. Taxation

- Middlesex Learning Partnership is a registered charity and, as such, is exempt from income tax and corporation tax under the provisions of the Income and Corporate Taxes Act 1988. The cost of unrecoverable VAT incurred by the Trust has been included in the statement of financial activities.

5.10. Pensions

- As prescribed by the Academy Trust Handbook and funding agreement, trust staff are members of one of two pension schemes which are defined benefit schemes.
- Full-time and part-time teaching staff employed under a contract of service are eligible to contribute to the Teachers' Pension Scheme (TPS). TPS is a statutory contributory, final /average salary scheme administered by Teachers Pensions. As the school is unable to identify its share of the underlying (notional) assets and liabilities of the scheme, the trust has taken advantage of the exemption in Financial Reporting Standards (FRS) 17 and has accounted for its contributions to the scheme as if it were a defined contribution scheme. The pension costs for the scheme represent the contributions paid by the school in the year.
- Support staff are offered membership of the Local Government Pension Scheme (LGPS). LGPS is a defined benefit pension scheme and is able to identify the Trust's share of assets and liabilities and the requirements of FRS17, Retirement Benefits, have been followed. The trust's share of the LGPS assets is measured at fair value at each balance sheet date. Liabilities are measured on an actuarial basis using the projected unit method. The net of these two figures is recognised as an asset or liability on the balance sheet. Any movement in the asset or liability between balance sheet dates is reflected in the statement of financial activities.
- Any proposal by the trust to offer an alternative to the two schemes above must be raised with the DfE in advance for approval in the early planning stages. The DfE must approve any proposed changes to pension provision before any changes are made.

5.11. Special payments

- Special payments are subject to greater control which includes severance payments and compensation payments.
- Special Staff Severance Approvals: Special staff severance payments are paid outside statutory or contractual requirements and are strictly exceptional. They must not be used to bypass standard capability or disciplinary procedures.
- Severance payments under £50,000 require a formal business case, and a written sign off by CEO/Trust
- Severance payments over of £50,000 or more, must receive prior written approval from the DfE.
- Additionally, and exceptionally, if the trust is considering a staff severance payment above statutory or contractual entitlements, it must follow DfE's special severance payments guidance and HM Treasury's guidance on Public Sector Exit Payments: Use of Special Severance Payments.

6. Investment/Treasury management policy

6.1. Trustees have overall responsibility for the security and management of trust funds. They will follow the following principles in relation to treasury management:

a) They will ensure sufficient funds are always in place at short / no notice to enable the trust to meet foreseeable financial commitments. The trustees have decided all schools should have an amount equivalent to four weeks' total expenditure in an immediately accessible account.

b) They will seek to earn an acceptable rate of return on surplus funds, without incurring undue risk. In seeking to invest surplus funds, trust policy is geared towards avoiding risk rather than maximising return.

c) They will comply with the trust's Funding Agreement, Articles of Association and the Academy Trust Handbook.

6.2. The trust is not permitted to borrow funds without the prior permission of the Secretary of State.

6.3. Any overdraft / borrowing will only be undertaken with the additional approval of the Trust Board.

6.4. Individual schools within the trust will operate at least one interest bearing current account with a bank or building society approved by the Trust Board. Such an account will contain funds sufficient to cover their immediate and forthcoming financial commitments, plus sufficient contingency (equivalent to four weeks total expenditure) for unexpected payments. The trust account will act as point of receipt for monthly GAG funding. Schools may operate additional accounts in order to facilitate effective management of their School Activities Fund and any other parental donations.

6.5. The FAR Committee may invest funds for no more than six months at any time, and all investments will be reported back to trustees as part of regular financial reporting from individual schools. Schools are strongly advised to split larger deposits between a number of approved suppliers.

6.6. The Trust Board is the sole authority to:

a) Give approval to the opening of new bank or building society accounts;
b) Agree / Amend the list of approved institutions;
c) Give approval to any long-term bank or building society deposits above six months in length;
d) Give approval to an investment product other than with a bank or building society.

6.7. Day to day management of the treasury function falls to the Chief Financial Officer. The Trust Board delegates to the CFO authority to place deposits on behalf of any school within the trust. All deposits will be agreed in advance by the FAR committee.

6.8. The CFO will maintain a register of all deposits / investments to record the required information and to be able to track/demonstrate value for money. Such a register will contain the following information:

a) Institution with which the deposit was made
b) Date deposit was placed
c) Amount deposited
d) Interest rate secured
e) Date of maturity
f) Amount returned
g) Amount of interest earned

7. Organisational structure and internal control

7.1. The trust's Signatory Mandate (Appendix 1) sets out authorisation requirements for orders and payment of invoices. It lists those members of staff and governors / trustees who can authorise payment. Every payment must be authorised by two signatories.

7.2. No person can approve an order, invoice or payment where they themselves, a member of their immediate family or a company in which they hold a pecuniary interest are a beneficiary.

7.3. The trust has an approved scheme of delegation (Appendix 2) which sets out the tender process to be followed for each purchase / contract and who has authority to award a contract / sign the subsequent order.

7.4. Where the scheme of delegation requires multiple quotes to be obtained, but it is not possible to do so, the approval of the relevant member of Senior Leadership or governor / trustee must nevertheless be sought in order to proceed with the purchase. In all cases where this discretion is used, it must be brought to the attention of the appropriate committee and minuted at the next meeting.

7.5. For reasons of expediency, approval for a purchase may be sought from the appropriate Committee 'out of session'. Such approvals must always be documented and must be noted in the minutes of the next meeting.

7.6. Individual schools may allocate funds to budget holders each year for use in their departmental areas. Purchase order requisitions should be signed by the budget holder before passing to the local Finance Team who will check that the correct procurement process has been followed and that enough money is left in that budget before generating a formal order.

7.7. Each individual school is responsible for checking goods against delivery notes. Where possible, the budget manager should delegate the responsibility for checking delivery to another member of staff to ensure segregation of duties in the ordering of goods and services and the authorisation of invoices for payment. Any shortfalls or errors should be reported to the supplier and followed up or referred to local Finance Team.

7.8. Once an invoice is received, the local Finance Team will match the invoice to the order, ensure it is correct, has not been previously paid and that VAT is correctly accounted for.

7.9. The final control is exercised by a minimum of two authorised bank signatories before the payment is approved via BACS.

7.10. The trust's Statement of Internal Control is contained within the statutory accounts and will be reviewed on an annual basis as part of the annual audit process.

8. Procedures

8.1. Banking arrangements

- The trust reviews its banking arrangements on a regular basis. The DfE transfers funds into the trust bank account on a monthly basis and funds are subsequently distributed to the schools.
- Payments must be approved by a minimum of two authorised signatories. Individual schools cannot go overdrawn. Each school receives monthly bank statements and these are reconciled by the Finance team. Each bank reconciliation must be checked and signed off on a monthly basis by the CFO.

8.2. School Multipay Cards

- In order to facilitate payment for goods and services online (particularly where this is the only method of payment or is the route that secures best value for money), individual schools may hold a Multipay card.
- The cards must be kept securely and may only be used by the cardholder or a designated member of the Finance Team. Staff wishing to use the card must submit an order request in the usual way to the Finance Team or submit an order through an approved portal. The purchasing scheme of delegation should be adhered to.

- The statement will be independently reviewed, receipts matched and signed off by the CFO at the end of each month and the individual school must settle the account balance IN FULL by direct debit at the end of each statement period (thus avoiding any interest charges).
- In line with the Academy Trust Handbook, the card may only be used for business expenditure.

8.3. Department for Education (DfE) returns

- The trust is required to comply with all reporting requirements set out by the DfE.

8.4. Purchasing & Expenditure

- It is the duty of every member of staff and every trustee to ensure that the trust receives value for money and that purchases are properly authorised. The procurement guidelines (Appendix 2) contains details of the procurement route to be followed and who is authorised to agree a purchase / contract award.
- It is the responsibility of the authorising signatory to ensure that the appropriate procedure has been followed. Local Finance Teams are not authorised to raise an official order until due process has been demonstrated.
- All payments to suppliers are processed via BACS and paid directly to the supplier bank accounts. In the event of setting up new suppliers, payment details provided on the invoice is sufficient. In the event of changing of bank details for existing suppliers, the suppliers are asked to send their bank details on official letter headed paper. The Finance Team are then required to independently contact the supplier and ask them to confirm the new bank details.

8.5. Payroll

- Each school in the Middlesex Learning Partnership uses an outsourced payroll provider responsible for determining the appropriate national insurance, income tax and other relevant deductions on the basis of information provided each month by the individual schools. The payroll input is prepared by the HR and Finance Teams.
- All submissions to payroll including supply timesheets, mileage claims and overtime returns must be authorised in accordance with the school's delegation mandate.
- Mileage and subsistence allowance will be reimbursed at HMRC rates and will be processed via payroll to ensure correct treatment for tax, superannuation and national insurance.
- The payroll is checked again on its return by the Finance Team to ensure all input has been posted correctly prior to final sign off by the Headteacher/CFO within each school on a monthly basis.

- Where an employee wished to change their bank details, they would need to raise this request in writing to HR. HR would then verify this request with the employee face-to-face or teams or by calling them using the telephone system already on the HR system

8.6. Other Revenue

- All schools operate a secure online payment system.
- Cash receipts taken in by anyone other than a member of the local Finance Team (e.g. bake sales, non-uniform collections) must be counted and initialled by the member of staff responsible and then immediately passed to the local Finance Team who will double check and issue a receipt for the money. Where possible a cashless facility should be utilised.
- The local Finance Team will record all revenue on the computerised accounting system. All revenue is retained in the school safe prior to banking.
- The local Finance Team will issue an official school invoice for all goods and services provided. Copies of all invoices will be retained on file in numerical order for inspection by HM Revenue & Customs (HMRC).
- Each school will endeavour to receive all monies due from invoices raised. Once all attempts to recover monies have failed, individual Headteachers are authorised to write off sums per the scheme of delegation.

9. Payments to individuals

9.1. All salaries paid to individuals must be made through the payroll system in order that appropriate statutory deductions can be made.

9.2. Any individual who wishes to receive payment gross of deductions must provide evidence that they are self-employed in the form of a Unique Reference Number issued by HMRC. Regarding IR35 regulations, the Hirer's decision is final.

9.3. Claims for reimbursement of expenditure are settled regularly by BACS. Claim forms should be fully supported with receipts and be authorised by the relevant budget manager.

9.4. Mileage allowances and other claims (e.g. lunchtime clubs and duties) will always be paid via payroll. Claims must be with the local Finance team by the last working day of the month.

9.5. It is the responsibility of all staff to ensure that any claim they wish to make is properly authorised and submitted to the local Finance team in good time for the claim to the settled that month.

10. Personal gifts and hospitality

10.1. As a recipient of public sector funding, Middlesex Learning Partnership recognises the importance of ensuring transparency in its purchasing procedures.

10.2. All staff should take care to ensure that they do not put themselves or the school in a position whereby purchasing practices are brought into question. It is against the law for public servants to take bribes.
10.3. Staff, governors, trustees and volunteers should not accept any gift that may be construed by others as a bribe or lead the giver to expect preferential treatment. There are occasions where small gestures of appreciation may be offered to staff (e.g. Christmas or the end of the academic year), or hospitality offered. It is recommended that all such instances are reported to individual line managers.
10.4. It is unacceptable to receive regular gifts on a regular basis of any significant value.
10.5. For safeguarding reasons, staff should be aware of the sensitivity around accepting regular gifts from students.
10.6. Gifts or hospitality over £25 in value may only be accepted with the approval of a member of SLT (or the Chair of FAR committee).
10.7. A record of all such gifts should be kept within the trust. The trust is required to make their Registers of Gifts and Hospitality available for inspection by internal / external auditors and the Trust Board as required.
10.8. Personal gifts must not be given to students as this may be misconstrued.
10.9. Rewards given to students should always be within the individual behaviour / rewards policy of the individual school concerned.

11. Security of assets

11.1. The Headteacher at each school has responsibility for the safe custody and control of cash and other property.
11.2. Curriculum co-ordinators have responsibility for the maintenance of stock levels within their own subject areas.
11.3. A register must be kept locally for staff to sign before removing school property from the premises.
11.4. Headteachers, CEO, FAR Committee and the Trust Board can approve the disposal and write off of assets per the scheme of delegation.
11.5. The consent of the Secretary of State for Education must be obtained before the disposal of any asset for which a grant of over £20,000 was made.
11.6. Individual Schools within the trust are responsible for designating individuals to act as keyholders for the school safe. Cash held in the safe should be kept to a minimum and there should be regular banking of monies via a secure collection service.

12. Assets disposal policy

12.1. Any item listed on the school asset register or inventory may not be disposed of without reference to the local Finance Team or the CFO.

12.2. The scheme of delegation (Appendix 2) sets out the parameters for the authorisation of asset disposals.

12.3. Equipment may need to be disposed of for a number of reasons (e.g. the item is broken, no longer needed as a result of procedural / curriculum changes, no longer supports current software etc.). The reason for disposal should be stated in all cases.

12.4. There are a number of ways of disposing of items:

a) Donation to another school / public sector organisation
b) Sale (either in working condition or for scrap)
c) Destruction / recycling

12.5. The appropriate method of disposal will be determined by the age, condition, functionality and potential market value of the item concerned.

12.6. Items should not be sold or donated for reuse unless they are in a safe condition. For electrical items, they should hold a valid PAT testing certificate. IT equipment may not be disposed of without the approval of the local IT team (in order to ensure that all data and software is removed). All identifying marks connecting the item to the Trust and individual schools should be removed before disposal.

12.7. All redundant IT equipment will be disposed of through an authorised contractor. This should include a written receipt for the item including an acceptance that the disposal will conform to all relevant legislation in force at the time.

12.8. Where assets have a resale value, the school should seek to recover the maximum sale price possible for the school. This can be achieved in a number of ways:

a) Via a ‘sealed bid process’, with the highest offer being successful. The bidding process should be advertised and transparent to all, be subject to a clear deadline and all bids should be jointly opened by two members of staff.
b) Via a process of seeking a general resale valuation from external companies.
c) Via a process of seeking a specialist valuation.

12.9. Where it is proposed to sell an item to a commercial company, at least two valuations should be sought to ensure best price.

12.10. Individual schools should make it clear that all items donated or sold are ‘sold as seen’ and that no warranty is offered as to its expected lifespan. Prospective recipients should be offered an opportunity to inspect the item.

12.11. A receipt should be issued for all items sold.

13. VAT

13.1. Middlesex Learning Partnership is not currently registered for VAT but is able to reclaim VAT paid on goods and services using HMRC form 'VAT126'. The Chief Financial Officer or designate submits this form on a monthly basis. Supporting documentation is held by individual schools.

14. Insurance

14.1. All schools subscribe to the Risk Protection Arrangement (RPA) operated by the Department for Education.

14.2. The trust enters into commercial insurance for those areas not covered by the RPA and this is tendered centrally in line with the agreed procurement rules. This includes school minibus insurance, occasional business use (OBU) cover, engineering insurance and inspection cover.

14.3. Any loss or incidents that may give rise to a claim must be immediately notified to the local Finance Team, who will liaise with the insurers accordingly.

14.4. The attention of all staff is drawn to the fact that certain policy exclusions and excesses will be in operation. A failure to take reasonable care of school property may negate any claim.

14.5. Disclaimers are displayed that the school cannot accept responsibility for the loss or damage to personal property.

15. Register of interests

15.1. It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decisions they make. To avoid any misunderstanding that might arise, all members of the Trust Board and staff with significant financial or spending powers are required to declare any financial interests they have in companies or individuals from which the academy may purchase goods or services.

15.2. The Register is open to public inspection and will be requested by the auditors.

15.3. The Register should include:

- Details of directorships, partnerships and employments with businesses.
- Notification of trusteeships and governorships at other educational institutions and charities.
- For each interest, the name and nature of the business, the nature of the interest and the date the interest began.

15.4. Disclosures are reviewed / updated on an annual basis via an annual declaration form.

15.5. The existence of the Register does not detract from the duties of the Board and staff to declare interests whenever they are relevant to matters being discussed by the Trust Board or a Committee. Where an interest has been

declared, the trustee or member of staff should not attend that part of any Committee or other meeting.

15.6. A list of recorded interests of trustees / board members and SLT will be available to the finance team. This must be consulted prior to entering into any contract, and prior to issuing an invitation to tender for procurement above the tendering threshold. The trust/schools must notify the CFO of any proposed contract with a Related Party in advance, and of any intention to invite a Related Party to participate in a tendering exercise, to ensure overall compliance with the Academy Trust Handbook.

16. Delegation of responsibilities

16.1. In cases of urgency the Chair of FAR Committee, the CFO, and relevant Headteacher, may take decisions on behalf of the Trust Board, within the limits of the powers delegated by the Trust Board.

17. Charging and remission policy

17.1. As a publicly funded education provider, Middlesex Learning Partnership provides its core education provision free of charge. There are circumstances where a charge may be levied for non-statutory services and, in line with the 1988 Education Act, Middlesex Learning Partnership has a ‘Charging Policy’ which sets out when such charges may be levied.

Appendix 1: Signatory Mandate

1. No signatory may approve a BACS payment that authorises payment to themselves, a member of their immediate family or a company in which they hold a pecuniary interest.
2. Signatories need to scrutinise accompanying documentation when asked to approve a payment to ensure that the payment is valid and suitably authorised.
3. **All payments require two signatures in any combination.**

Barnhill Community High School (BCHS)

The following individuals are authorised to approve payments on behalf of BCHS:

- Chief Executive Officer
- Headteacher
- Deputy Headteachers
- Chief Financial Officer

William Byrd Primary Academy

The following individuals are authorised to authorise payments on behalf of William Byrd Primary School:

- Chief Executive Officer
- Headteacher
- Deputy Headteacher
- Assistant Headteacher
- Chief Financial Officer

Belmore Primary Academy

The following individuals are authorised to approve payments on behalf of Belmore Primary Academy:

- Chief Executive Officer
- Headteacher
- Deputy Headteacher
- Assistant Headteacher
- Chief Financial Officer

See Appendix 2: Procurement Guidelines for procurement guidelines

Appendix 2: Procurement Guidelines and Scheme of Delegation

1. Procurement Guidelines

1.1. The trust aims to achieve the best value for money for all purchases. This means the correct quality, quantity to meet the timescale and at the best price possible. A large proportion of purchases will be paid for with public funds and there is therefore a need to maintain the integrity of these funds by following the general principles of:

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

1.2. DfE requirements:

1.2.1. Middlesex Learning Partnership must comply with requirements of the current Academy Trust Handbook as a condition of the funding agreement. When procuring goods, services or works, the trust must ensure that, when making purchasing decisions, the trust must consider procurement opportunities and approved frameworks available through the DfE's *Get Help Buying for Schools Service*. The procurement record must document the options considered, the decision reached and reasons for that decision. Use of a DfE framework is not mandatory unless required by the Academy Trust Handbook.

1.3. Supply Staffing

1.3.1. Middlesex Learning Partnership must use the Government Commercial Agency's (GCA) *Supply Teachers and Education Recruitment* framework, or an alternative compliant arrangement under which the rates do not exceed those available through the framework. When an alternative arrangement is used, the rate comparison and value-for-money assessment must be documented and retained.

1.4. Energy Contracts

1.4.1. When an existing energy contract is due for renewal, the trust must use either:

a) The DfE Energy for schools' service;

b) A DfE approved energy agreement shown under Energy on the Get Help for Buying for Schools service; or
c) An alternative compliant arrangement that demonstrates value for money.

1.5. MIS Systems

1.5.1. The trust must ensure that its MIS contracting arrangement is aligned with the DfE's MIS requirements by 1 September 2027.

1.5.2. Where an existing contract runs beyond September 2027, the trust must not exercise an option that would delay the transition to the DfE framework, and the trust must use the DfE framework when awarding its next full term MIS contract.

1.6. Purchase Order

1.6.1. All purchase requisitions must be raised via Sage Intacct.

1.6.2. The purchase requisition, must then be approved by the budget holder. Once the finance team have checked that adequate budgetary provision exists, it is converted into an official Purchase Order and sent to the supplier.

1.6.3. The budget holder/requisitioner must make appropriate arrangements for the delivery of goods to the academy where relevant. On receipt, the budget holder or other staff member must undertake a detailed check of the goods received against the goods received note (GRN) and make a record of any discrepancies between the goods delivered and the GRN. Discrepancies should be discussed with the finance team or the supplier of the goods without delay.

1.6.4. If any goods are rejected or returned to the supplier because they are not as ordered or are of substandard quality, the finance team should be notified. The budget holder must log into Sage Intacct and complete the GRN section to confirm which goods have been reecived.t

1.6.5. Purchase orders will not need to be raised in advance for regular services such as utilities, printing charges, supply and catering as the invoices vary from month to month, for these items, the trust will process the invoices without raising a requisition.

1.7. Routine Purchases up to £5,000

1.7.1. Budget holders, where appropriate, will be informed of the budget available to them at least one month before the start of the academic year. It is the responsibility of the budget holder to manage the budget, working with the finance, and to ensure that any expenditure is consistent with the objectives of the school.

1.7.2. It is necessary to take the principles of best value into account at all times although this is not necessarily the lowest cost. An explanation

will need to be provided when the lowest cost quotation or tender is not accepted.

1.8. Purchases between £5,001- £30,000

1.8.1. At least three written quotations must be obtained for all orders between £5,001 and £30,000 to identify the best source of the goods / services. Written details of quotations obtained should be uploaded onto Sage Intacct when raising the purchase requisition. Telephone quotes are acceptable in cases of pressing need, subject to approval by the Headteacher/CFO/CEO.

1.9. Purchases over £30,000

1.9.1. All goods / services ordered with a value over £30,000, or for a series of contracts / SLAs / agreements which in total exceed £30,000 must be subject to formal tendering procedures. Government procurement rules and thresholds are contained within the Public Contract Regulation 2015 (as updated). Guidance on Government procurement thresholds is given in the Academy Trust Handbook.

1.10. Purchases Over £50,000

1.10.1. All projects or individual capital items over £50,000 that have not previously been approved by the Board as part of the business planning process or a Trust reforecast must be approved by the Board prior to capital commitments / orders being placed. This does not prevent firm cost estimates being obtained to give Board assurance on project / capital costs.

1.11. Renewal of Contracts

1.11.1. At the end of the SLA/contract term, the trust should follow the procurement guidelines, and re-tender the service where applicable. In cases where re-tendering is not possible due to the service being provided by a specialist, or where it will not add value, then the Trust can renew the contract. The renewal must be authorised by the appropriate person(s) listed on table 1, with clear reasoning for renewal.

1.12. Forms of Tendering

1.12.1. The procurement rules and thresholds in the Procurement Act 2023 and its associated regulations and Find a Tender service are observed by the trust.

1) Open Tender: This is where all potential suppliers are invited to tender. The budget holder must discuss and agree with either the headteacher or CFO how best to advertise to potential suppliers e.g. general press,

trade journals or to identify all potential suppliers and contact directly if practical.

2) Restricted Tender: This is where specific suppliers are invited to tender. Restricted tenders are appropriate where: • There is a need to maintain a balance between the contract value and administrative costs; • A large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the academy's requirements; and • The costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.
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 (possibly a specialised supplier eg Alternative Provision, Examination Fees, PFI costs (inc FM services), Rates, or Specialised Teaching Services) or very few suppliers are available; • Extreme urgency exists; or • Additional deliveries by the existing supplier are justified.

1.13. Process of Tendering:

1.13.1. Preparation for tender: full consideration should be given to:
a) Objective of project;
b) Overall requirements;
c) Technical skills required;
d) After-sales service requirements; and
e) Form of contract.

1.13.2. Invitation to Tender should include the following:
a) Introduction / background to the project;
b) Scope and objectives of the project;
c) Technical requirements;
d) Implementation of the project;
e) Terms and conditions of tender; and
f) Form of response.

1.14. Aspects for consideration:

1.14.1. **Financial**
a) Like should be compared with like, and if a lower price means a reduced service or lower quality this must be borne in mind when reaching a decision;
b) Care should be taken to ensure that the tender price is the total price (clarify inclusive or exclusive of VAT) and that there are no hidden or extra costs; and
c) Is there scope for negotiation?

1.14.2. **Technical/Suitability**

a) Qualifications of the contractor;
b) Relevant experience of the contractor;
c) Descriptions of technical and service facilities;
d) Certificates of quality / conformity with standards;
e) Conformity with Trust policy requirements, such as Modern Slavery Policy, GDPR, etc.
f) Quality control procedures; and
g) Details of previous sales and references from past customers.

1.14.3. **Other Relevant Considerations**

a) Pre-sales demonstrations;
b) After-sales service; and
c) Financial status of supplier. Suppliers in financial difficulty may have problems completing contracts and in the provision of after-sales service. It may be appropriate to have an accountant or similarly qualified person examine audited accounts etc.

1.15. Tender Acceptance Procedure

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

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

a) Budget Holder
b) Headteacher
c) Financial Controller
d) CFO
e) CEO

1.15.3. A separate record should be established to record the names of the firms submitting tenders and the amount tendered. This record must be signed by both people present at the tender opening.

1.16. Tender evaluation criteria

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

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

1.16.3. Contracts over £50,000 will have been previously approved by the Trust Board in accordance with the requirements set out on table 1.

1.16.4. Where required by the conditions attached to a specific grant from the DfE, the department's approval must be obtained before the acceptance of a tender.

1.16.5. Suppliers should be aware that the trust assess bids based on the following key factors:

1.16.6. **Total Cost of Ownership (TCO)**

a) Includes not only the initial purchase price but also:
   i. Ongoing maintenance and support costs
   ii. Training and implementation costs
   iii. Licensing or subscription fees
   iv. Disposal or end-of-life costs
b) Bids demonstrating long-term value and sustainability will be viewed favourably.

1.16.7. **Quality and Suitability**

a) Alignment with the trust's educational and operational needs
b) Evidence of reliability, performance, and user satisfaction
c) Compliance with relevant standards and regulations

1.16.8. **Delivery and Implementation**

a) Timelines and project management approach
b) Support and training offered
c) Risk mitigation strategies

1.16.9. **Social Value and Sustainability**

a) Environmental impact
b) Local engagement and community benefit
c) Ethical sourcing and labour practices

1.16.10. **Innovation and Added Value**

a) Unique features or approaches that enhance outcomes
b) Opportunities for future scalability or integration

1.17. Decision-Making and Record Keeping

1.17.1. The trust will maintain a clear record of the rationale for selecting the successful bid.

1.17.2. This record will include:

a) Evaluation scores and comments
b) Justification for the chosen supplier
c) Any relevant correspondence or clarifications

1.17.3. Records will be retained in accordance with procurement regulations and may be referenced in the event of a challenge or audit.

1.18. Supplier Communication

1.18.1. Suppliers are encouraged to ask questions during the clarification period.

1.18.2. All responses will be shared transparently with all bidders.

1.18.3. The MAT reserves the right to reject bids that do not meet the minimum requirements or fail to provide sufficient detail.

1.19. Table 1 – Procurement authorisation levels

MLP Financial Regulations – Summary Authorisation Levels	Trust procurement - authorisation levels		
	Tender/Contract award approvals	**All purchase orders/invoice approvals**	**Order/invoice overspend approvals**
Specified Budget Holder	-	Up to £5,000	-
Headteacher	Up to £30,000	Up to £30,000	Up to £30,000
Chief Executive Officer	Up to £30,000	Up to £30,000	Up to £30,000
Headteacher or CFO/CEO	Up to £50,000	Up to £50,000	Up to £50,000
Board	Above £50,000	Above £50,000	Above £50,000
Trust procurement thresholds			
1 written quote	Up to £5,000	Up to £5,000	-
3 written quotes	£5,001-£50,000	£5,001-£50,000	-
Full tender requirement	Above £50, 000	Above £50,000	-

1.19.1. In all cases, it is the total value of the purchase which dictates the appropriate level of activity. For a three-year contract, for example, it is the total value of the contract, over all three years, which is the relevant figure.

1.19.2. The Trust is required to refer to the Buying for schools: how to buy what you need tool to help obtain value for money and apply relevant procurement regulations.

1.19.3. MLP should consider DfE opportunities when making purchasing decisions for goods and services.

1.20. Trip expenditure

1.20.1. Schools are required to put processes in place to ensure that ‘best value’ is obtained for activities funded by parental donations (e.g. day and residential trips). This may take a number of forms e.g.

competitive tendering (in full or in part) and robust cost challenge by the local finance department. Trustees recognise that there are a range of important factors (other than cost) in determining an approved provider for such activities. For safety reasons, using a known travel agent, with a familiar itinerary and hotels with which the school is already familiar, is an important factor (especially for overseas trips where it is not practical for school staff to conduct familiarisation visits).

1.21. Table 2 - Scheme of delegation by appropriate body

1.21.1. The Trust Board has delegated the financial scrutiny and oversight to the Finance, Audit and Risk (FAR) committee in maintaining the trust as a going concern.

1.21.2. The scheme of delegation will be reviewed annually, and immediately when there has been a change in trust management or organisational structure.

Trust Board	• Authorisation for asset disposals with a residual value over £10k • Increases to local budgets • Debt write-offs in excess of £10k, up to £45k or 1% of budget (DFE approval required thereafter)
FAR Committee	• Authorisation for asset disposals with a residual value between £2.5k and £10k • Debt write-offs in between £2.5k and £10k
CEO or CFO	• Asset disposals with a residual value between £500 and £2500 • Debt write-offs between £500 and £2500
Headteachers	• Asset disposals with a residual value under £500 • Debt write-offs under £500

Annexe 1: Middlesex Learning Partnership Charging Policy

1. **Principles**
   1.1. The 1988 Education Act requires all schools to have a clearly defined policy on charges and on the remission of charges for school activities and sets out the legal framework in which such policies have to be set. The Trust Board is ultimately responsible for the implementation of this policy.
   1.2. Trustees delegate responsibility for day-to-day compliance with this policy to individual Headteachers / Local Governing Bodies.

2. **'Free of Charge' activities**
   2.1. No charge will be levied for any of the following:
      a) An admission application to the school
      b) Statutory education provided during normal school hours (including the supply of materials, exercise books, text books, instruments or other equipment)
      c) Education or activities provided outside normal school hours that are part of the National Curriculum, or part of a syllabus for a prescribed public examination that students are being prepared for at the school, or part of the basic curriculum for Religious Education.
      d) Music Tuition that is deemed part of the National Curriculum, or part of a syllabus for a prescribed public examination that students are being prepared for at the school
      e) Entry for a public examination, if the student has been prepared for it at the school (see Section 7 below for detailed guidance on when exam fees are payable)
   2.2. Where an activity is partly in and partly out of school time, it is deemed to be in school time if at least 50% of the time is during normal school sessions.

3. **Chargeable Activities**
   3.1. Secondary schools within the Trust may levy charges for the following:
      a) Any materials, books, instruments or equipment where the student or parent wishes to retain ownership. This includes items such as those prepared in D&T (resistant materials or food tech), which a student takes home.
      b) Everyday equipment required by students in order to complete their work e.g. replacement pens, pencils, art equipment etc.

c) Photocopying and printing costs, where those costs exceed a reasonable limit set by the school.
d) Education provided outside normal school hours which is not part of the National Curriculum, or part of a prescribed syllabus for which the student is being prepared or part of Religious Education
e) Exam entry fees (including resits) where students have not been prepared by the school
f) Voluntary activities which do not form part of the National Curriculum and which mainly or wholly take place outside school hours.
g) The administrative costs of running the work experience programme for Year 10/12 students.
h) The cost of hiring a secure locker for student use during the school year.

3.2. Primary schools within the Trust may levy charges for the following:
a) Photocopying and printing costs, where those costs exceed a reasonable limit set by the school.
b) Education provided outside normal school hours which is not part of the National Curriculum, or part of a prescribed syllabus for which the student is being prepared or part of Religious Education
c) Board and lodging on a residential visit
d) Voluntary activities which do not form part of the National Curriculum and which mainly or wholly take place outside school hours.

3.3. In all situations, parents/carers have a choice as to whether the student participates in any of the activities above.
3.4. Individual schools also reserve the right to charge for deliberate damage to books, furniture, fixtures and fittings, and equipment caused by carelessness or bad behaviour. Schools may also charge for replacement items, originally issued free of charge, which have subsequently been misplaced or damaged (e.g. locker keys, school planners).

4. Voluntary Donations

4.1. From time to time, individual schools may seek voluntary donations for activities (including those which take place during the school day) which, in the view of the Local Governing Body, it would be prohibitive to finance from within school funds. This includes enrichment activities, out of hours intervention sessions and school trips (include board and lodging). Student participation in any such activity that takes place will not be dependent upon making a donation, but the Headteacher reserves the right to withdraw any activity where donations have been sought if, in their opinion, the amount donated is insufficient to make the activity financially viable.

5. Cases of Financial Hardship

5.1. In order to remove financial barriers and encourage the full participation of financially disadvantaged students, the Headteacher may reduce charges in the following circumstances:

5.2. A student is currently eligible for free school meals

5.3. A student may be eligible for free school meals if parents / carers are in receipt of any of the following:

a) Income support;
b) Income-based job seekers allowance;
c) Support under Section VI of the Immigration and Asylum Act 1999;
d) Child Tax credit, providing that working tax credit is not also received and the total family income (as assessed by HMRC) does not exceed the sum prescribed by HMRC rules;
e) Guaranteed State Pension.

5.4. The attention of all parents / carers is drawn to the fact that the school receives extra funding (known as the 'Pupil Premium') for all students registered for free school meals. This funding is specifically intended to support these students and may be used to facilitate their inclusion in essential curriculum-led trips and activities. Parents who think they may be eligible, are encouraged to contact the relevant school office for details of how to apply. Sixth Form students who are financially disadvantaged may be eligible for apply for a bursary payment, to support their education. Full details are on individual school websites.

5.5. Schools may also receive Pupil Premium funding for students who are care leavers, have been eligible for free school meals during the last 6 years ('Ever 6' students) or are from a Forces Family. In such situations, individual schools may (at their discretion) waive charges for activities in those instances where participation in the activity will directly enhance the educational progress of the student.

5.6. Individual schools within the Trust may, at their discretion, operate an additional 'Headteacher Fund' in order to support the education of students whose families may be experiencing short term financial hardship. The operation of any fund must be compliant with Equalities Legislation and individual schools are required to keep a log of when students have been financially supported in this way.

6. Service Families

6.1. Schools within the Trust also receive Pupil Premium funding for the children of service families. These funds are not allocated on the basis of financial need but are intended to help these students to integrate into school life. Support is also offered to bolster the progress of such students, reflecting that regular changes in education provide may have an impact on educational attainment. Individual schools will allocate these funds on the

basis of the needs of individual children. Funds may be used on both curriculum and non curriculum activities.

7. Examination Fees

7.1. The following are provided free of charge:
   a) GCSE initial registration and entry exam fees.
   b) AS initial registration and entry exam fees.
   c) A2 initial registration and entry exam fees.
   d) Authorised late entry or amendment fees.

7.2. Candidates will not be charged for changes of tier, withdrawals made by the proper procedures or alterations arising from administrative processes, provided these are made within the time allowed by the awarding bodies.

7.3. The following are chargeable:
   a) Fees for any examinations for which private entry has been agreed
   b) Recharge of fees for an external examiner (as required)
   c) Payment of exam board fees for any parental enquiry about a result or copy exam script

7.4. Individual schools reserve the right to seek reimbursement where candidates fail to sit an exam (without good reason) or meet the necessary controlled assessment/ coursework requirements.

7.5. Full details on examinations procedures can be obtained from individual schools.

8. Music Tuition

8.1. Charges will be levied for voluntary individual music tuition where the tuition does not form part of the syllabus for a prescribed public examination and is not a requirement of the National Curriculum.

9. Text books / supplementary texts / online revision

9.1. As a matter of policy, schools within the Trust must provide students access to core curriculum media. This can be paper-based or electronic format. Where students wish to purchase their own copy of a text book (e.g. so it may be annotated), information will be provided by individual schools as to the correct text to purchase. Lists of supplementary texts (particularly to support student learning with post-16 learning) may also be made available.

9.2. Schools may also offer optional revision guides or online revision tools where they feel these offer good value and will assist students in their preparation for exams. All such guides / tools will be offered at cost price and schools will seek to access bulk purchasing discounts where possible.

9.3. Individual schools may, at their discretion, ask Sixth Form students to pay a returnable deposit against the issue of expensive text books.

10. Online Payment system

10.1. All schools within the trust use Parentpay and Square. Full information on the cashless system is contained on individual school websites.

11. Refunds

11.1. Individual schools within the trust will always cost trips and activities with care, to limit the financial burden on parents. No school within the trust will seek to make a profit on a parentally-funded activity. Generating a surplus, however is sometimes unavoidable (particularly when a contingency fund for an overseas trip goes unused). Where a trip or activity makes a surplus, parents/carers will automatically be offered a refund where the amount due to be refunded exceeds £10. Parents may additionally request the refund of any individual surplus under this amount. Any surpluses under this limit (not requested by parents) will be treated as a donation to school funds, to be used at the individual Headteacher's discretion on student-facing activities.

11.2. Balances left on the catering system will similarly only be refunded for amounts exceeding £10. Refunds must be requested by 31 July in the year of departure. Amounts under this, or which are left on the system after 31 July, will be treated as a donation to school funds. The school strongly encourages all departing students to clear their catering accounts before they leave. Any balance may be transferred for free to a sibling account.

Annexe 2 - Middlesex Learning Partnership - Fraud and Anti-Bribery Policy

1. Introduction

1.1. Middlesex Learning Partnership expects all staff, governors, trustees and members to act honestly and with integrity at all times and to safeguard the public resources for which they are responsible. The trust will not accept any level of fraud or corruption or abuse of personal position for financial gain; consequently, any case will be thoroughly investigated and dealt with appropriately. The Trust is committed to ensuring that opportunities for fraud and corruption and bribery are reduced to the lowest possible level of risk.

2. Definitions

2.1. **Fraud**

2.1.1. Fraud is a range of abuse and malpractice that is covered by the Fraud Act 2006.

2.1.2. Fraud can be defined as an abuse of knowledge or financial position that is done deliberately to create a financial gain for the perpetrator or for a related person or entity and / or cause a loss to another. It can take place in many ways; withholding information, deliberately misleading, misrepresenting a situation to others or by abuse of position.

2.1.3. Irrespective of the definition applied, fraud is always deceitful, immoral, and intentional and creates a financial gain for one party and / or a loss for another. Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the officer involved, is still fraudulent.

2.1.4. In the same way, using the trust's name (or the name of the school) to procure personal goods and services is also fraudulent; where there is deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the trust / school to pay for them.

2.1.5. Examples of potentially fraudulent activity and what to look out for is detailed at Annexe 2, Appendix 1.

3. Corruption

3.1. Corruption will normally involve the above with some bribe, threat or reward being involved.

4. Bribery

4.1. The Bribery Act 2010 contains four key offences:

a) bribery of another person (section 1)
b) accepting a bribe (section 2)
c) bribing a foreign official (section 6)
d) failing to prevent bribery (section 7)

4.2. Bribery is not tolerated within Middlesex Learning Partnership. It is unacceptable to:

a) give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
b) give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
c) accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
d) accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
e) retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy. Facilitation payments are not tolerated and are illegal.

4.3. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions.

5. Reporting Fraud, Bribery or Corruption

5.1. The trust's Whistleblowing Policy sets out the mechanisms by which staff, governors or trustees may report suspicions of fraud, corruption or bribery. All matters will be dealt with in confidence and in strict accordance with the terms of the Public Interest Disclosure Act 1998. This statute protects the legitimate personal interests of staff.

5.2. Vigorous and prompt investigations will be carried out into all cases of actual or suspected fraud, discovered or reported.

6. Responsibilities

6.1. Middlesex Learning Partnership is covered by the Academy Trust Handbook (the Department for Education's financial guide for the Governing Bodies and managers of academies). Drawing on the overall financial requirements specified in academy Funding Agreements, the handbook provides detailed guidance on a wide range of financial management, funding and accounting issues. The Academy Trust Handbook sets out the overall governance framework for academies and describes the key systems and controls that should be in place. It describes the grants that the DfE makes available and

specifies the financial reporting / budget management arrangements that must be followed by academies to ensure accountability over the substantial amount of public funds that they control. It also discusses in detail the requirements for preparing an annual trustees report and accounts in order to comply with Company Law, Accounting Standards and Charity Commission expectations.

6.2. **The Trust Board** is responsible for ensuring proper stewardship of public funds, including regularity and propriety in the conduct of the trust's financial affairs. The Trust Board is responsible for establishing an effective fraud / anti-corruption policy and ensuring its provisions are implemented and understood by trust staff. The Trust Board is also responsible for establishing an Finance and Audit Committee to support the work of the Board and the Accounting Officer in establishing an effective control environment to prevent fraud.

6.3. **The Accounting Officer** is responsible for establishing and maintaining a sound system of internal control that supports the achievement of the school's policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the school faces. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk will be seen in the context of the management of this wide range of risks.

6.4. Overall responsibility for managing the risk of fraud in individual schools has been delegated to **the CFO,** whose responsibilities therefore include:

a) Making an ongoing assessment of the risk of fraud / bribery / corruption and recording that risk in the School's Risk Register;
b) Establishing appropriate local mechanisms for:
    - Reporting fraud risk issues;
    - Reporting significant incidents of fraud to the Accounting Officer / Chair of FAR Committee;
c) External reporting in compliance with Company Law, Accounting Standards and Charity Commission expectations;
d) Coordinating assurances about the effectiveness of fraud policies to support the Statement of Internal Control
e) Liaising with the Local Governing Bodies, Finance and Audit Committee and Trust Board on issues of fraud prevention, detection and management;
f) Making sure all staff are aware of the trust's Fraud and Anti Bribery Policy, and know what their responsibilities are in relation to combating fraud;

g) Ensuring that vigorous and prompt investigations are carried out if fraud occurs or is suspected;
h) In conjunction with the Trust Board, taking appropriate legal and/or disciplinary action against perpetrators of fraud / corruption / bribery;
i) In conjunction with the Trust Board, taking appropriate disciplinary action against supervisors, where supervisory failures have contributed to the commission of fraud;
j) In conjunction with the Trust Board, taking disciplinary action against staff who fail to report fraud / corruption / bribery;
k) Taking appropriate action to recover assets;
l) Where fraud has taken place, ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in the future.

6.5. **All managers** are responsible for:
a) Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;
b) Preventing and detecting fraud;
c) Reporting fraud where it is suspected within their areas;
d) Ensuring that staff operating within their areas follow trust practices and procedures designed to limit the possibility for fraud;
e) Implementing new and revised controls as may be required from time to time.

6.6. **The Finance Audit and Risk Committee** is responsible for:
a) Delivering an opinion to the Trust Board on the adequacy of arrangements for managing the risk of fraud and ensuring that the school promotes an anti-fraud culture;
b) Assisting in the deterrence and prevention of fraud by examining and evaluating the effectiveness of controls commensurate with the extent of the potential exposure / risk in the various aspects of the school's operations;
c) Ensuring that the risk of fraud has been assessed and is properly recorded in the School's Risk Register;
d) Conducting investigations (or assisting the Local Headteacher in conducting investigations) as may be required;
e) Reporting to the Trust Board on the effectiveness of controls for the prevention, detection and management of fraud / corruption / bribery;
f) Ensuring that an adequate system of internal control exists within the school and that controls operate effectively;
g) Abiding by school policies and regulations and the guidance on Codes of Practice for Board Members of Public Bodies;
h) Being alert to the fact that unusual events or transactions could be indicators of fraud;

i) Reporting details immediately through the appropriate channel if they suspect that a fraud has been committed or if they see any suspicious acts or events;
j) Co-operating fully with any investigation that may take place into suspected fraud.

6.7. **Every member of staff** is responsible for:

a) Acting with propriety in the use of official resources and the handling and use of public funds, whether they are involved with cash or payment systems, receipts, dealing with suppliers or liaising with the trust's decision making bodies;
b) Conducting themselves in accordance with the seven principles of public life set out in the first report of the Nolan Committee 'Standards in Public Life'. The seven principles are; selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
c) Being alert to the fact that unusual events or transactions could be indicators of fraud;
d) Reporting details immediately through the appropriate channel if they suspect that a fraud has been committed or if they see any suspicious acts or events;
e) Co-operating fully with any investigation that may take place into suspected fraud.

7. Fraud Response Plan

7.1. Middlesex Learning Partnership has a fraud response plan (Annexe 2, Appendix 2) which sets out how to report suspicions and how investigations will be conducted and concluded.

Annexe 2 Appendix 1: Basic Risks and Threats of Fraud

1. Fraud and corruption can take place wherever cash, cheques and other assets are in existence. Procurement and payment systems/processes are areas which are particularly at risk of fraud. The following are examples of potentially fraudulent activity. This is not an exhaustive list. Individuals who are in any way concerned about activity they have witnessed should report their concerns to the CFO or Headteacher.

- Under or over-receipting (leading to theft)
- Unauthorised cancellation of a payment/receipt
- Ordering from a supplier or awarding a contract in exchange for some form of benefit
- Passing invoices for goods or services not ordered or received
- Ordering goods for personal use
- Theft/manipulation/alteration of cheques
- Falsification of timesheets/claims made for time not worked
- Failure to raise a sales invoice for services delivered by the school
- Unauthorised debt write-off
- False or inflated travel/mileage claims
- Acceptance of gifts/hospitality and failing to declare receipt
- Examples of issues/behaviours which may give rise to suspicion:
- Alterations to documents involving the use of tippex, different handwriting or different pens
- An absence of voucher or receipts to support a claim for reimbursement
- Delays in the completion and submission of documentation
- Invoices passed for payment by the same person who placed an order and checked the delivery of goods (i.e. a failure to segregate duties)
- Records that do not agree, are incomplete and cannot be cross checked
- Strange trends in revenue or expenditure
- Individuals exhibiting stress for no obvious reason
- Individuals who are under financial pressure or who appear to be living beyond their means
- Individuals who are reluctant to be absent from the workplace (many cases of fraud come to light when an individual is away and therefore unable to continue to cover up the fraud)
- Individuals who are solely responsible for areas of risk, and who are unwilling to allow others to be involved.
- Hesitancy, avoidance or confrontation when asked direct questions
- Evidence that an individual is secretive or economical with the truth

Annexe 2 Appendix 2: Fraud Response Plan

1. **Introduction**
   1.1. The purpose of this plan is to define responsibilities in the event of a suspected fraud. Its focus is to:
      a) Set out responsibilities for investigating the incident and taking appropriate action
      b) Establish and secure evidence for disciplinary and/or criminal action
      c) Prevent further loss
      d) Recovers losses
      e) Establish lines of communication with the police

   1.2. The definition of 'Fraud' in this appendix should be read so as to include all suspected cases of fraud, corruption or bribery.

2. **Reporting cases of suspected fraud**
   2.1. Individuals who become aware of a suspected fraud or irregularity, should write down their concerns immediately. A note should be made of all details, such as what was said or done, including the dates and times and names of all individuals involved. The matter should be reported immediately to the CEO/CFO/Headteacher. Any notes or evidence already gathered should be handed over.
   2.2. Confidentiality is of paramount importance throughout the process. The issue should not be discussed with anyone else in the school. Concerns may be reported anonymously in the first instance. However, if it is clear that criminal activity is involved and it is necessary to report the matter to the police, it may prove necessary to disclose the identity of an informant in order to enable a criminal investigation to be pursued effectively. Identification is preferred in all cases of suspected fraud and will assist both internal and external investigations. The trust's Whistleblowing Policy sets out the safeguards in place to protect individuals who report suspicious activity in good faith.

   2.3. Individuals must not do any of the following:
      a) Contact the suspected perpetrator to try and determine facts and demand answers
      b) Discuss their concerns or any evidence with anyone other than the CEO/CFO/Headteacher, or a member of the nominated investigation team
      c) Attempt to conduct an investigation of their own.

3. Malicious allegations

3.1. If an allegation is made frivolously, in bad faith, maliciously or for personal gain, disciplinary action may be taken against the person making the allegation.

4. Action by the Individual school

4.1. Any member of staff who reports a suspected fraud should feel confident that they will be listened to seriously and sensitively. They should be given a fair hearing and should feel reassured that they will not suffer because they have voiced their suspicions.

4.2. All investigations will be conduction in line with the trust's disciplinary / gross misconduct policy.

5. Recovery of losses

5.1. The trustees will assess the opportunity for recovering any losses, including taking action through the courts, where appropriate. The individual Headteacher will be responsible for ensuring that any legal action is pursued.

Annexe 3 - Middlesex Learning Partnership Staff Expenses Policy

1. Introduction

1.1. This document sets out the Travel and Expenses Policy Statement for Middlesex Learning Partnership ("the Trust"). It sets out the arrangements for claiming and payment of travel and other expenses. These provisions recognise the need to balance a number of factors including the desire to support staff, business needs, and concerns for the environment and ensuring delivery of the trust's Value for Money Objectives.

1.2. This Policy Statement applies to all expenditure, regardless of funding source, and covers all personal business expenses irrespective of the payment method applying equally to credit card transactions, petty cash purchases, purchase invoices and individual expense claims. The policy statement reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations.

2. Policy and objectives

2.1. Expenses will be reimbursed where they have been incurred by staff in accordance with their duties, including staff training and development activities.

2.2. The main aims of this policy are:

a) To inform staff about expenses which are permitted when travelling on trust business;

b) To reimburse staff who travel on trust business in a way which does not leave them out of pocket for properly incurred expenses.

c) To support our commitment to sustainable modes of travel.

2.3. The trust's funds must not be used to purchase alcohol for consumption (with the exception of religious services) and no claim for expenses on alcohol will be approved.

3. Travel and expenses- Claims and Procedures

3.1. The claiming and reimbursement of expenses are based on the following procedures.

3.2. Official business journeys are:

a) Necessary to enable a member of staff to perform his/her duties properly; and

b) Undertaken with the approval of his/her line manager or the appropriate person or designated representative and duly authorised when claims are submitted.

3.3. The authorisation of claims shall be taken to mean that the certifying person is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the trust.

3.4. Subsistence expenses are reimbursed on the basis that expenditure has actually been incurred by a member of staff on the meals and beverages for which the expenses are claimed.

3.5. The general principle of reasonableness underlies the claiming of any payment of expenses. In determining reasonableness, a balance should be struck between costs and business efficiency (i.e. Value for Money).

3.6. As with all expenditure, expenses claims will, from time to time, be subject to inspection and analysis by both internal and external audit. Failure to adhere to this policy and procedures, including any falsification of expense claims, will be considered a disciplinary matter, which may result in the disciplinary procedures being invoked.

3.7. For matters which are considered as gross misconduct, dismissal may be considered as an appropriate sanction.

3.8. Mileage rates are reviewed on a regular basis and staff should check that they have the latest available rates when claiming.

4. How to claim reimbursement of business expenses

4.1. To claim expenses all staff must use the trust's expenses claim form. An example of the trust's Business Expense Claim Form is shown in Appendix 1.

4.2. Receipts must be provided for all expenses claimed, with the exception of mileage rates/allowances. These must be scanned and submitted with the expense claim form.

a) As you submit your expense claim form you are declaring the following:
b) The expenses are wholly for the trust's business;
c) The expenses are accurate, and you have not knowingly made a false claim;
d) You had a valid driving licence for driving in the UK;
e) The vehicle had a valid MOT or was exempt (see DLVA Form V112); and
f) The pence per mile used is accurate and consistent with the HMRC approved rates.

4.3. Expense claim submissions should be approved by your line manager no later than 3 days of the end of the month for claims to be paid in the following month.

4.4. Claims may be subject to a detailed check and scrutiny by the trust, including both internal and external audit. From time to time, it will be necessary for further information to be sought to support a claim. An independent supporting record should be kept where possible (including diary entries, etc).

4.5. Claim forms should be submitted within three months from the end of the month in which the expense is incurred. All individuals are encouraged, where appropriate, to submit expense claims monthly.

4.6. Discretion may be allowed in the case of late submission of expenses claims for staff where legitimate explanations exist for delays.

4.7. **Public transport**

4.7.1. Public transport will normally be used for journeys:

a) Where it is practical and cheaper; and

b) Where the member of staff does not have access to a vehicle

4.7.2. Reimbursement will be made for official business journeys, for the cost of the actual fare incurred or the cost that would have been incurred if the journey had started and finished at the normal place of work, whichever is the lower.

4.8. **Rail travel**

4.8.1. When using the train for official business journeys, travel will be at standard class.

4.8.2. Where discounted first class (or equivalent) rail fares are available, which are comparable to the standard class fare, staff may take advantage of these.

4.9. **Air travel**

4.9.1. It is recognised that, on occasions, within the UK air travel may be the most efficient means of making a journey. All such travel will be at economy class, taking full advantage of “no-frills” airlines and other cheap fares, where possible. All air travel, within the UK, requires approval in advance. All overseas air travel, for whatever reason, requires approval in advance, from the CEO

4.10. **Taxis**

4.10.1. Taxi fares may be claimed when it is not practicable to use public transport or it is cheaper by taxi, e.g. when one or more person is travelling. Receipts must be obtained.

4.11. **Car Sharing**

4.11.1. Where the use of Public Transport is not available or practical and where more than one member of staff are travelling to and from the same destination, then the use of car sharing should be considered as a preferred option.

5. Mileage claims

5.1. Mileage claims should be claimed in accordance with existing employee Terms and Conditions (T & C's) of employment.

5.2. The trust's HMRC approved mileage rates for private cars are detailed on Appendix 2. If an employee has any doubt as to the appropriate rate they should seek advice from finance or HR.

5.3. As a general rule, the mileage to be claimed will be that actually covered on the approved journey, provided always that the journey route starts from and finishes at the approved centre for travelling purposes. The exception where the journey starts or finishes at a place other than the individuals normal work base is covered in paragraph below.

5.4. Official business journeys are made direct from and return to the place of employment (i.e. normal work base).

5.5. Where a member of staff travels directly from home to another place of duty (not normal work base) and/or returns home directly from that place of duty, the mileage to be claimed is the mileage actually incurred less the normal mileage of travelling to and/or from the individual's home and usual workplace (i.e. the claim is for the excess mileage).

5.6. **Example -** If an employee normally travels a daily 10 miles each-way to work (normal place of work) and on is required on this occasion to travel another location (say 25 miles away). **The Employee claim would be for a total of 30 miles** (distance to and from destination i.e. 50 miles less the distance from home to work and return i.e. 20 miles) **at the trust's HMRC approved rate**.

6. Car parking/ toll fees/congestion charges

6.1. Parking fees will be reimbursed when it has been necessary for a member of staff to use a car park as a result of undertaking travel on official business. The same applies to other fees.

7. Fines and penalties

7.1. All car parking fines and other motoring penalties are the responsibility of the individual.

8. Subsistence expenses

8.1. If your duties require you to travel, you are entitled to claim the cost of meals taken en-route. If, however, you are attending a catered conference you can only claim personal incidental expenses. Only the costs of meals taken in the course of business journeys will be borne by the trust in the circumstances described below.

8.2. Each of the subsistence amounts below refer to HMRC rules and recommendations and are intended as guidance.

8.2.1. Day subsistence allowance (lunch) – £5

If you have a permanent workplace you may claim up to this sum with the need for receipts in respect of each day on which you purchase a meal while away from both home and the permanent workplace and provided that you are more than 5 miles away from each and absent from each for a period for more than 5 hours spanning the normal lunchtime.

8.2.2. Day subsistence allowance (lunch and dinner) - £10

If you have a permanent workplace you may claim this sum with the need for receipts in respect of each day on which you purchase meals whilst away from both home and the normal place of work and are more than 5 miles away from each and absent from each for a period for more than 10 hours spanning the normal meal times.

8.2.3. Where a member of staff, in the course of his/her duty has to stay overnight, he/she is entitled to claim the reasonable cost of an evening meal and breakfast. Receipts must be attached to the business expense claim form.

8.2.4. Subsistence expenses are not normally claimable for inter office/ academy visits except in appropriate cases and with prior approval of the line manager.

8.2.5. Expenditure relating to spouses/partners accompanying staff is specifically excluded.

9. Accommodation expenses

9.1. Accommodation expenses must be agreed in advance by the line manager and the individual will be reimbursed for the reasonable quality/ cost of an overnight stay in a hotel or lodging establishment where the expenditure is incurred for official business purposes. All claims must be accompanied with an appropriate receipt. The trust defines a ‘reasonable quality’ hotel as being one of up to 3* standard. However, if a reduced rate for 4* or above can be obtained and would be the equivalent to a 3* price or if there is no other accommodation available at 3* then this would be acceptable. The trust will bear the cost of the room, evening meal and breakfast. Costs relating to spouses/partners accompanying staff are specifically excluded.

10. Business entertaining

10.1. Expenditure incurred in entertaining customers, clients, suppliers or other business connections by an individual who, as part of their duties of employment, is required for genuine business reasons to entertain such persons, on the proviso that strict records of the nature of entertaining, clients company, names of all attendees are maintained and all expenses are fully receipted and attached to the appropriate expense claim form.

11. General/ incidental expenses

11.1. Eye tests for Display Screen Equipment (DSE)

11.1.1. Staff wishing to claim for the costs of DSE eye tests should first seek approval from line manager and HR. The trust will reimburse the reasonable cost of DSE eye tests up to a maximum of £30 per test. Additionally, subject to approval of your line manager and HR, the trust may contribute towards the cost of your DSE spectacles.

11.2. Professional fees and subscriptions

11.2.1. Where a job description requires membership of a professional body (must be stipulated in the staff members approved job description), Staff members can claim professional fees and/or subscriptions to a maximum of one professional body, recognised by HMRC, provided that the fees are approved by the relevant line manager.

11.3. Telephone call and IT related expenses

11.3.1. **Home and personal mobile telephone calls** – Where trust staff that are required to make business calls on their home or personal mobile telephones, staff must attach the appropriate bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed. Trust staff are encouraged to use school landlines to call parents or students rather than personal mobiles.

11.3.2. **Broadband and Internet Connections** – The trust will not reimburse staff for broadband or internet connections except for reasonable Wi-Fi connection costs when travelling on business.

11.4. Other incidental expenses

11.4.1. Incidental expenses such as stamps and small items of stationery may be claimed with supporting receipts. Personal gifts may not be claimed or paid for through expenses. Other general/business expenses may be claimed with supporting receipts.

12. Tax Information

12.1. HMRC rules enable genuine business expenses, incurred wholly, necessarily and exclusively, on behalf of the employer to be reimbursed in full.

12.2. All other expenses paid to a staff member are liable to tax.

12.3. Any queries in relation to whether expenses are taxable or not, please contact the trust financial controller.

12.4. Compliance with the business expense policy does not remove the need for staff to ensure compliance with HMRC guidelines for their own tax affairs. In such cases, staff should liaise directly with HMRC.

13. Cash Advances

13.1. Members of staff who are about to embark on extended travel and will be required to incur expenditure while on the trip may claim cash advances. Requests for cash advances should be made well in advance of travel to allow for payment immediately before the travel date. Late claims for cash advances may not be fulfilled.

13.2. As part of the claim you should state how much you require, the purpose for which this is required and the planned dates of travel. You must also state on the claim that it is an advance. The requirement for authorisation for cash advances is the same as for other expenses claims. Within 21 days of returning from your travel, you must provide an expenses claim and/or reimbursement of the advance to your relevant finance department. Failure to do so will result in the cash advance being recovered from your next salary payment. All expenditure must conform to trust policy.

14. Trust Board/ Governing Body Expenses

14.1. Governors are allowed to claim reasonable expenses in line with the policy. All expense claims must be approved by the Chair of Governors. The Chair of Governors' expenses must be approved by the Chair of the Finance/Resources Committee.

Annexe 3 Appendix 1: Staff Expense Claim Form

EXPENSE CLAIM FORM

TO BE COMPLETED BY CLAIMANT – All claims must have 2nd signature by the Budget Holder / Line Manager

Full Name	
Date of Request	
Net Amount	£
V.A.T	£
Total	£
Purpose of Claim	

Supporting documents of receipts or invoices attached with V.A.T reg. number if applicable.

(If you are claiming from your own budget 2nd signature needs to be your Line Manager)

Claimant's Signature	
Date	
Budget to be Charged	
Budget Holder / Line Managers Signature	
Name of Budget Holder / Line Manager	

Please scan all documents and send to **finance-staff@mlp.org.uk**

Annexe 3 Appendix 2: Staff Milage Claim Form

I certify that the record below is a true and accurate record of journeys and mileage claimed. I have a full driving license; my vehicle has passed its MOT, is taxed and I am fully insured.

DATE OF JOURNEY	JOURNEY FROM & TO	PURPOSE OF JOURNEY	MILES

GRAND TOTAL OF MILES:	
AMOUNT TO CLAIM RATE 45P PER MILE:	

ANY EXTRA INFORMATION:	**DATE OF CLAIM:**
PRINT FIRST AND SURNAME:	**SIGNATURE:**
PRINT NAME OF AUTHORISED SIGNATURE:	**SIGNATURE:**

Please return this form to: enazari@mlp.org.uk

Annexe 4 - Policy on Revenue Generation / Letting of School

Facilities

1. **Scope**
   1.1. The trust welcomes community use of its facilities and individual schools within the trust are encouraged to generate external revenue in order to supplement their funding and improve the educational experience for students.
   1.2. However, it remains the overriding aim of the trust to provide the best possible education for current students, whilst ensuring their safety and the security of school facilities. All lettings should be entered into with this in mind and should not interfere with the core educational purpose of the trust.
2. **Responsibilities**
   2.1. It is the responsibility of the headteacher, working with their Local Governing Body as appropriate to:
      a) Decide what facilities to make available for commercial / community use and put in place local processes to manage bookings.
      b) Publish local 'Conditions of Hire' for lettings of their school facilities, setting out clear standards of conduct for hirers. This document should be reviewed at least every 3 years and should be published on individual school websites.
      c) Set appropriate charges for the letting of their school facilities. School funds must not be used to subsidise community / commercial lettings and such arrangements should not be operated at a loss.
      d) Ensure that the facilities let to outside organisations are safe and that a member of school staff is on call during any booking to offer assistance and help with any emergencies.
      e) Ensure hirers hold Public Liability Insurance (if required) and that they comply with any statutory requirements (e.g. performing rights licenses, safeguarding etc.)

   2.2. The Headteacher should carefully consider which organisations it allows to use school facilities. They should not permit any booking which might constitute an illegal or immoral activity or which might bring the reputation of the individual school, or wider trust, into disrepute. Lettings should not be accepted from any group or individual with an unlawful or extremist

background. Where the School is situated in a residential area, the impact of lettings on local residents (Including parking) should be considered.

2.3. It is the responsibility of individual Headteachers to:

a) Oversee lettings activity within their school, especially any impact on the delivery of the curriculum.
b) Decide under what circumstances Trust staff can be released to support other schools / educational organisations and, where appropriate, negotiate an appropriate recharge rate for staff time.

Annexe 5 – Reserve Policy

1. **Principles**
   1.1. The trust aims to use its funding to the full benefit of our current students. At the same time the trust considers it prudent to maintain an appropriate level of financial reserves, essential in protecting the trust from financial risk. Reserves are also maintained for long term capital projects that enhance the educational provision.

2. **Purpose**
   2.1. The level of reserves is sufficient to ensure stability of the trust's operations and to enable the trust to adjust quickly to financial circumstances such as unexpected and unplanned events, cyclical maintenance and working capital requirements.
   2.2. Trustees are accountable for monitoring the levels of reserves in financial reports provided by the CFO and in the annual financial statement prepared by the Auditors. Trustees will look to ensure that a prudent level of reserves is maintained, bearing in mind the recurrent spending needs to ensure high-quality provision. In deciding the level of reserves Trustees will consider the following:
      a) the need for any large project spend such as facilities development or building condition needs;
      b) any uncertainty, turbulence or expected reduction in funding arrangements, including the level of transitional protection within the Trust funding and its expiry date;
      c) anticipated funding over the next three years.
   2.3. Based on these guidelines, the Trustees have determined that the 'contingency' reserve should be a minimum of one month's salary costs for the entire trust as a cash surplus. September 2026 salary budget is £1,540,742 which is 8.14% of the annual GAG income.

3. **Use of reserves**
   3.1. The Trustees are responsible for ensuring that the funds are maintained and that reserves are used only as described in this policy. Access to reserves requires analysis of the reason for any shortfall, the availability of any other sources of funds before using reserves and evaluation of the time period that the funds will be required. Authorisation to use reserves should be made at the next available Finance and Audit Committee meeting. Upon approval, the trust will maintain a record of the use of the funds.

4. This policy will be reviewed annually.