



Charging and Remissions

Policy Adopted by Executive Headteacher on: Autumn 2022

Policy Due for Review on: Autumn 2023

Signed
Ms A. Parker,

Executive Headteacher

Signed
Mrs F.

Morris, Chair of Full Governing Board

BJS Federation of Schools

Finance Resources and Personnel Committee

Report on financial procedures



Delegated authority

This schema captures the spending authority and sets out other delegated authority as currently exercised.

Summary of delegated authority	
Small purchases (under £2,500)	Executive Headteacher/Head of Schools
Low value purchases (under £10,000)	Executive Headteacher/Head of Schools
Mid-value purchases (under £40,000)	Executive Headteacher
High value purchases (over £40,000)	Executive Headteacher and Chair of Governors
Purchase order approval	Executive Headteacher/Head of Schools
Invoice approval	Executive Headteacher/Head of Schools
BACS approval	Executive Headteacher, School Based Senior Leaders
NOTE: BACS runs must be authorised by two separate staff members other than the inputter	
Cheque signatories	Executive Headteacher, School Based Senior Leaders
NOTE: Cheques should be signed by two signatories other than the cheque writer	
Approval of payroll	Executive Headteacher/Head of Schools
Approval of virements up to £10,000	Executive Headteacher
Approval of virements over £10,000	Executive Headteacher/Finance Resources and Personnel Committee
Charge card approved monthly limit (Card in name of Executive Headteacher/Head of Schools)	£5,000
Charge card emergency approved spend (Card in name of Executive Headteacher/Head of Schools)	£10,000

Petty Cash



- At the discretion of the Executive Headteacher, the schools may have petty cash on hand up to a maximum value of £500.
- Petty cash may be used to reimburse staff for out-of-pocket expenses up to the value of £20. Reimbursements will be made in line with the Policy on the Reimbursement of Staff Expenses form. This means that all expense claims must be accompanied by appropriate authorisation and receipts. There is no requirement for petty cash to be available, and staff should confirm that a cash reimbursement will be possible before incurring expenses.

Purchase card

- The schools may operate purchase or credit cards.
- These will allow the schools to make purchases from organisations that do not provide credit accounts or invoicing.
- Any purchase or credit cards held by the schools must be organised through the Lambeth corporate scheme.
- Cards must be set up so that payment is taken in full each month from the school's main bank account.
- Purchases made by card should follow the normal purchase order and procurement process.
- The card statement should be reconciled in full against purchase orders and receipts each month, and all transactions should be presented to the Executive Headteacher/Head of Schools for approval along with other monthly financial documents.
- The schools will normally use one card for all purchase card transactions, and the limit for this card will be reviewed by the Finance Resources and Personnel Committee from time to time.
- The schools may also hold one other card for use in emergency circumstances. This card should only be used for emergency expenditure at the discretion of the Executive Headteacher/ Head of Schools. Use of this card should be reported to the Finance Resources and Personnel Committee which will also review the card limit from time to time.
- Purchase cards will be stored in the schools safe, and will only be taken off the schools site in exceptional circumstances and with the permission of the Executive Headteacher. Purchase cards will not be taken home or stored off-site by staff.

Charging and Remissions

- All of the education provided during school hours at BJS Federation of Schools is free, and we will not charge pupils or parents to receive that education.
- BJS Federation of Schools is an inclusive Federation that provides a broad and balanced curriculum, including a range of optional extra activities outside the classroom.



- The Federation may ask parents to make a contribution or donation to the additional costs of providing these extras (such as transport or accommodation). Parents will not be charged for the educational components of these activities, and the Federation will plan these activities so that they are affordable for every family.
- Sometimes the Federation will organise activities that can only be funded by asking for voluntary contributions. If the Federation is depending on these voluntary contributions to allow the activity to proceed, this will be made clear to parents. The schools will consider the ability of families to make a contribution and will budget appropriately. Where sufficient contributions are not received, the schools may change or cancel the activity.
- Where the schools charge for an activity, or request a voluntary contribution, an assessment will be made as to whether some children might miss out due to their financial circumstances. The schools will take steps to mitigate this risk by providing clear payment plans, by suggesting reduced levels of contribution for some families, and by ensuring that children whose families cannot afford to contribute are still able to participate in any activity that takes place. Eligibility for free schools meals will be taken as an important indicator that a child may be at risk of missing out, and the schools will take such eligibility into account when planning and organising activities. Other indicators of need or hardship may also be considered.
- The schools may provide additional services such as childcare that lie outside its educational remit. The schools will ensure that such services are properly costed, and that the charges made for such services are reasonable and fair. Where the schools choose to subsidise such services from its main budget, this subsidy should be clearly identified and monitored, and must provide in support of the school's core aims. The extent of any actual or forecast subsidy or surplus from such services will be reported to the Finance Resources and Personnel Committee.
- The schools will maintain a list of prices charged for services, and records of any individual charges levied or contributions sought. The Executive Headteacher will be responsible for reviewing and approving such charges.

Debts

- Where parents pay for services in instalments or spread payments, the schools will provide regular updates and statements to ensure that parents/carers are aware of any debts owing.
- School dinner money arrears will be monitored internally every two weeks, with informal reminders sent to parents each half term or when debt exceeds £20. Where debts remain outstanding after a further two weeks, parents/carers will be invited to provide their child with a packed lunch. School meals will be withdrawn if payment is not made immediately.
- A payment plan to pay dinner money arrears over a term may be offered, but where the plan is not followed the school meal should be withdrawn.
- Parents/carers will be strongly encouraged to apply for free school meals.



- Where the school charges for other services, debts will be similarly monitored, and services withdrawn at the latest when arrears remain outstanding for a term or where the debt is greater than £200.
- If withdrawal of a service is likely to affect the welfare or educational inclusion of a child, the matter will be referred to the Executive Headteacher before services are withdrawn.

Income and expenditure outside the official budget

- The school's income and expenditure is processed through a single bank account.
- The income and expenditure consists mainly of official fund transactions, but may also include some unofficial funds that fall outside the school's core delivery.
- The schools should ensure that any such unofficial funds are clearly identified and accounted for in its financial reporting.