

ARCHBISHOP BENSON CHURCH OF ENGLAND PRIMARY SCHOOL

Scheme of Delegation and Financial Procedures



Approved by Board of Trustees: (23/11/23) by *Business and Compliance Committee*)

To be reviewed and updated October 2026ⁱ by Business and Compliance Committee

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IRIS procedures for individual processes (available only to appropriate personnel)

1. INTRODUCTION

The purpose of this document is to ensure that the academy maintains and develops systems of financial control which conform to the requirements both of propriety and of good financial management and working practices as outlined by the Education Funding Agency (EFA) and the Department for Education (DfE).

This document should be read by all staff involved with financial systems.

2. ORGANISATION OF RESPONSIBILITY AND ACCOUNTABILITY

Archbishop Benson Church of England Primary School has defined the responsibilities of each person involved in the administration of academy finances to avoid duplication and omission of functions and to provide a framework of accountability for Trustees and staff.

OVERALL MANAGEMENT RESPONSIBILITIES	
The Board of Trustees	<p>The Board of Trustees of Archbishop Benson Church of England Primary School is responsible for the governance of the academy. Although the Board may delegate its functions, it remains fully accountable for them and has a duty to intervene as and when necessary, including by removing all or any of the delegated functions (including those relating to staffing and budget) if it deems that it would be in the best interests of learners and staff.</p> <p>The Board has certain responsibilities in relation to financial and risk management and reporting requirements. These are:</p> <ul style="list-style-type: none">• procurement of goods, works or services which exceeds the EC procurement thresholds;• ensuring that management identifies the principal risks of the academy's business and implements appropriate systems to manage those risks;• ensuring compliance with financial management and reporting requirements;• approval of academy year end statutory accounts;• approval of the academy's annual budget;• reviewing academy monthly management accounts;• appointment of Auditors;• entering into contracts of a value over £20,000;• approval of capital spend;• authorising tender documents before they are published;• approval of the Academy's Financial Regulations and all financial policies;• establishing financial decision levels and limits;

	All other duties and responsibilities are fulfilled through the Business and Compliance Committees.
Archbishop Benson Church of England Primary School Resource Committee	<p>The Resource Committee is a committee of the Archbishop Benson Church of England Primary School. The Resource Committee meets at twice a term.</p> <p>The purpose of the Committee is to:</p> <ul style="list-style-type: none"> • monitor the academy’s policies relating to resources issues – finance and premises; • report to the FGB on the effectiveness of these policies and to recommend changes as appropriate. <p>The main responsibilities are detailed in written terms of reference which were authorised by the FGB in September 2020, a copy of which is included as Appendix A.</p> <p>These responsibilities include:</p> <ul style="list-style-type: none"> • approval of the annual budget, taking into consideration the priorities set by the FGB; • facilitating and reviewing financial policy including consideration of long term planning; • being familiar with the budget spending plans, formula funding structure and policies for financial delegation; • monitoring the budget in the light of known activity, in line with the Scheme of Delegation and in the interests of the academy achieving its overall aims and objectives; • ensuring that ring fenced grants are spent in accordance with the terms and conditions of the grant; • monitoring academy expenditure and ensuring the audit of academy funds for presentation to the Trustees; • ensuring that the academy has sound internal controls in place which safeguard the probity of its financial transactions and the reliability and accuracy of its financial records, including risk management strategies, register of business and pecuniary interests and an inventory list; • ensuring proper financial administration arrangements are in place that enables the academy to fulfil its statutory responsibilities for financial management and ensuring that the academy adheres to the principles of the Academies Financial Handbook; • acting as advisers and consultants to the academy on financial issues; • considering the audit reports on the academy

	<p>from the Chief Financial Officer and making recommendations to the Trustees;</p> <ul style="list-style-type: none"> • implementing recommendations arising from an audit inspection; • establishing a charging and remissions policy; • approving miscellaneous expenditure outside the agreed budget
<p>Archbishop Benson Church of England Primary School Audit Committee</p>	<p>The role of the audit Committee is a covered by the Business and Compliance Committee and is authorised to investigate any activity within its written terms of reference which were authorised by the FGB in January 2019</p> <p>The purpose of the Audit Committee is:</p> <ul style="list-style-type: none"> • to maintain an oversight of the Academy’s governance, risk management, internal control and value for money framework; • to report its findings, as appropriate, annually to the FGB and the Accounting Officer as a critical element of the annual reporting requirements. <p>The Audit Committee is authorised to obtain outside legal or independent professional advice it considers necessary, normally in consultation with the Accounting Officer and/or Chair of the FGB. However, the Audit Committee may not incur expenditure in excess of £1,000 in doing so without the prior approval of the FGB.</p> <p>The Audit Committee has no executive powers or operational responsibilities/duties.</p>
<p>Accounting Officer</p>	<p>The Accounting Officer has overall executive responsibility for the academy’s activities including financial activities. As the appointed Accounting Officer, the ACCOUNTING OFFICER (AO) has personal responsibility to the Board, Parliament, and to the ESFA’s accounting officer, for the financial resources under the Trust’s control. The Accounting Officer must be able to assure Parliament, and the public, of high standards of probity in the management of public funds, particularly:</p> <ul style="list-style-type: none"> • Ensuring value for money; • Ensuring regularity and propriety; • Ensuring prudent and economical administration; • Avoidance of waste and extravagance; • Efficient and effective use of available resources; <p>The Accounting Officer is accountable for the Academy’s financial affairs, for keeping proper financial records,</p>

	<p>and for the management of opportunities and risks, the delivery of the Academy's detailed accounting processes will be delegated to a Chief Financial Officer.</p> <p>The Accounting Officer must take personal responsibility (which must not be delegated) for assuring the board that there is compliance with the trust handbook and the funding agreement.</p>
<p>The Accounting Officer (Head Teacher)</p>	<p>The Accounting Officer (AO) leads on financial matters. The AO should play both a technical and leadership role, including ensuring sound and appropriate financial governance and risk management arrangements are in place, preparing and monitoring of budgets, and ensuring the delivery of annual accounts.</p> <p>The AO need not discharge all of their duties personally. The academy may employ staff or contractors with the relevant skills and knowledge at the appropriate time.</p> <p>The AO (ACCOUNTING OFFICER) will:</p> <ul style="list-style-type: none"> • review academy accounting systems, procedures and working practices to ensure compliance with financial regulations and audit requirements; • advise Budget Holders on budget planning and spending to ensure legitimate, cost effective and appropriate use of academy funds and no overspends; • establish payroll services for all academy staff to ensure full reconciliation and accurate staff payments; • negotiate with providers of goods and services and third party contractors in consultation with the Accounting Officer; • provide financial advice to the Accounting Officer and Trustees; • ensuring forms and returns are sent to the DfE/EFA in line with deadlines;
<p>Finance Manager</p>	<p>The Finance Manager works in conjunction with the Headteacher and has responsibility for</p> <ul style="list-style-type: none"> • Managing the day to day financial administration; • Preparation of monthly reports for the Headteacher for presentation to the Business and Compliance Committee • Monitoring, recording and reconciliation of income and expenditure; • Preparation of VAT claims for submission to HMRC; • Processing payments for BACS/cheque run ensuring timescales are met;

	<ul style="list-style-type: none"> • Completing weekly bank reconciliations; • Overseeing the monthly payroll reconciliation
Budget Holders	All Budget Holders are responsible for monitoring their budget and approving expenditure only within their allocated amount. Should the Budget Holder identify any likely over or underspend they must inform the AO as soon as this becomes apparent.
All Employees	All employees are responsible for the security of academy property, for avoiding loss or damage, for ensuring economy and efficiency in the use of resources and for conformity with the requirements of the academy's financial procedures.

FINANCIAL LEVELS OF AUTHORITY	
The Academy has delegated authority to officers within the Academy to act on their behalf up to certain limits. The detailed level of authority is set out below.	
Asset Management – Sale, write off, Maximum limit of £250,000	<p>Disposal of Freehold of land or buildings Written approval from the ESFA required</p> <p>Disposal of heritage asset Written approval from the ESFA required</p> <p>Asset valued at £1,000 or below Headteacher can approve.</p> <p>Asset valued over £1,000 Business and Compliance Committee can approve.</p> <p>When disposing of assets the Resources Committee/Headteacher will ensure the best price that can reasonably be obtained is achieved. The principles of regularity, propriety and value for money must be maintained. This can include public sale as long as the procedures set out in Appendix E are followed.</p> <p>Where the residual value of the asset is more than £1,000 it should be sold following competitive tender.</p> <p>Subject to a maximum of £250,000 assets can be written off to the value of 1% of total annual income or £45,000 (whichever is smaller) per single transaction. Cumulatively, 2.5%** of total annual income in any one financial year per category of transaction. **Provided unqualified audited accounts for the first two financial years</p>

	<p>are submitted this will change to 5% following the second submission.</p> <p>Beyond these limits must seek and obtain explicit and prior approval of Secretary of State (through the EFA).</p> <p>Disposal of equipment to staff is not encouraged; as it may be more difficult to evidence value for money was obtained in any sale or scrapping of equipment.</p> <p>Disposal of redundant IT equipment is to be undertaken in accordance with WEEE Regulations. Any items disposed of in this way are assumed to be fully depreciated.</p> <p>Any proceeds from asset sales for which capital grant was paid should be reinvested. If the sale proceeds are not reinvested then a proportion of the sale proceeds must be repaid to the DfE.</p> <p>All disposals of land must be agreed in writing by the Secretary of State.</p>
Orders and contracts	<p>Less than £500</p> <p>One verbal quotation required although advisable to get a second quotation to ensure value for money. Authorisers: Headteacher, Deputy Headteacher, Finance Manager, Finance Assistant</p> <p>Less than £4,999</p> <p>One verbal quotation required although advisable to get a second quotation to ensure value for money. Authorisers: Headteacher, Deputy Headteacher, Finance Manager</p> <p>Over £4,999 and below £10,001</p> <p>Three quotations to be sought – exemption allowed if agreed by two authorisers – e.g. due to lack of supplier or contract availability.</p> <p>Over £10,001 and below £19,999 Three quotations required.</p> <p>Business and Compliance Committee can review and make the decision. If urgent The Chair and</p>

	<p>Vice-Chair of the Business and Compliance Committee can make the decision.</p> <p>Over £10,000 (£20,000 for Building and Civil Engineering work) Formal tendering process to be followed as detailed in Section 6 below.</p> <p>£20,000 and over The Full Governing Body will make approval decision following formal tendering process.</p> <p>UK Procurement Thresholds Where goods, services or works are likely to be procured that exceed the current EU procurement thresholds additional advice and assistance should be sought from the EFA and/or professional advisors. The current thresholds (January 2022) are:</p> <ul style="list-style-type: none"> • £138,760 (inc. VAT) for public supply contracts and public service contracts awarded by central government authorities. • £5,336,937 (inc. VAT) for public works contracts. • £213,477 (inc. VAT) for public supply contracts and public service contracts awarded by sub-central contracting authorities.
Invoices	Headteacher, Deputy Headteacher and Finance Manager can authorise invoices for payment.
Cheques (Academy account)	<p>Single payment up to £4,999 Any two authorised signatories</p> <p>Single payment above £5,000 Any three signatories which must include one of those indicated by *</p> <p>Authorised signatories Helen Giblett (Headteacher) Carolyn Power (Deputy Headteacher)* Helen Allies (Assistant Headteacher)* Mandy Hoare (Chair of Governors)*</p>
BACS	<p>Single BACS payment up to £4,999 Any authorised personnel can approve and submit a batch containing single payment to one supplier of up to £4,999</p>

	<p>Single BACS payment above £5,000 (Excluding payroll BACS) Any three authorised personnel provided the Headteacher has certified</p> <p>Authorised personnel Headteacher Deputy Headteacher Assistant Headteacher Finance Manager Finance Assistant Chair of Governors</p>
Timesheets, Expenses claims including mileage.	Headteacher, Deputy Headteacher and Finance Manager authorised to sign.
Employment appointments, variations to contracts and termination forms	Chair of Business and Compliance Committee, Headteacher and Deputy Headteacher authorised to sign.
Payment Cards	<p>Charge cards issued in the name of:</p> <ul style="list-style-type: none"> • Helen Giblett (Headteacher); • Natalie Croot(Finance Manager) <p>Total Limit of £10,000 per month expenditure for both cards (£8,500 Finance Manager - £1,500 Headteacher).</p> <p>All expenditure to be approved by Headteacher on a monthly basis. VAT Receipts for all purchases must be retained and passed to the Finance Assistant for processing. Cards should only be used for business use. Not used for cash, not used for personal purchases even if the card holder intends to repay the cost at a later date.</p> <p>The Finance Manager is responsible for reconciling the relevant card statement, receipts and bank reconciliation on a monthly basis.</p>
ParentPay & Schools buddy	<p>Cashless web based system for the tracking and recording of payments received from parents. Payments typically relate to school meals, wraparound care and contributions to school activities (trips, school camps etc.).</p> <p>The system is managed by:</p> <ul style="list-style-type: none"> • Austen Banks (ICT Network and Communications Manager) • Natalie Croot (Finance Manager)

	<p>Authorised to process/operate:</p> <ul style="list-style-type: none"> • Office Manager • Administrators • Kitchen Staff <p>A limit of £24.50 debt (10 meals) is authorised for parents before hot meals are no longer offered.</p> <p>Wraparound care is paid for upfront, unless childcare vouchers are used. Parents may accrue debt through misuse of the booking system (I.e. leaving the child at school without booking online). Debts shall be monitored and failure to make payment/transfer childcare vouchers shall result in excluding children from access to the service. See debt management section (10.0) for more information.</p>
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3. BUSINESS AND PECUNIARY INTERESTS

A register of business and pecuniary interests has been established for all Trustees and the Business and Compliance Committee. This is open to inspection by arrangement with the Finance Manager. The register is completed annually but an item is included on every agenda for meetings asking for any declarations to be made in light of the business on the agenda.

Pecuniary interests relating to Trustees are published on the school website

A register of business and pecuniary interests also exists for all staff and this is issued annually with any changes during the year being notified to the Finance Manager.

The register includes all business interests such as Trusteeships, share holdings or other appointments of influence within a business or organisation which may have dealings with the Academy. The disclosures should also include business interests of relatives such as a parent or spouse or business partner where influence could be exerted over a director or a member of staff by that person.

Where an interest has been declared, Trustees and staff should not attend that part of any committee or other meeting.

4. FINANCIAL PLANNING

4.1 Development Plan

The development plan indicates how the academy's education and other objectives are going to be achieved within the expected level of resources over the next three years. The development plan, together with the curriculum requirements, provides the framework for the annual budget.

The development plan includes detailed objectives for the coming academic year and outline objectives for the following two years. The plan should also include the estimated resource costs, both capital and revenue, associated with each objective and success criteria against which achievement can be measured.

Performance against defined success criteria will be monitored by the Headteacher and Deputy Headteacher and discussed as a group on a termly basis.

The Headteacher will report to the Business and Compliance Committee if there is a significant divergence from the agreed plan and will recommend an appropriate course of action.

4.2 Budget

a) Planning

The Headteacher in conjunction with the Finance Manager are responsible for preparing and obtaining approval from the Business and Compliance Committee for the annual budget.

The approved budget must be submitted in accordance with the policies and timetable approved by the Full Governing Body of Archbishop Benson Church of England Primary School.

The annual budget will reflect the best estimate of the resources available to the Academy for the forthcoming year and will detail how those resources are to be utilised. There should be a clear link between the development plan objectives and the budgeted utilisation of resources.

The budgetary planning process will incorporate the following elements:

- Forecasts of the likely number of pupils to estimate the amount of DfE grant receivable;
- Review of other income resources available to the Academy to assess likely level of receipts;
- Review of past performance against budgets;
- Identification of potential efficiency savings and
- Review of the main expenditure headings in light of the development plan objectives and the expected variations in cost eg pay increases, inflation and other anticipated changes.

b) Balancing the budget

Comparison of estimated income and expenditure will identify any potential surplus or shortfall in funding. If shortfalls are identified, opportunities to increase income should be explored and expenditure headings will need to be reviewed for areas where cuts can be made. This may entail prioritising tasks and deferring projects until more funding is available. If an in-year deficit is unavoidable this shall be communicated to the Resources and options shall be considered to ensure the school is financially viable going forwards. If a potential surplus is identified the Headteacher will advise the Business and Compliance Committee where there are areas of need or if it is required as a contingency.

c) Finalising the budget

Once the different options and scenarios have been considered, a draft budget should be prepared by the Headteacher and put forward to the Business and Compliance Committee for approval. The Headteacher will ensure the budget is communicated to all staff with responsibility for budget headings so that everyone is aware of the overall budgetary constraints. The budget should be seen as a working document which may need revising throughout the year as circumstances change.

d) Monitoring and Review

Monthly reports will be prepared by the Finance Manager. The reports will detail actual and committed income and expenditure against budget. Copies of the reports will be circulated to the members of the Business and Compliance Committee.

Any potential overspend against the budget must in the first instance be discussed with the Headteacher.

The Finance Manager will highlight variances in the budget so that differences can be investigated and action taken where appropriate. If a budget overspend is forecast it may be possible to vire money from another budget heading. All budget virements must be authorised by the Business and Compliance Committee.

The Finance Manager shall periodically consult the Business and Compliance Committee and staff to ensure that the financial and management information issued is relevant, timely, reliable and understandable.

5. PAYROLL

The main elements of the payroll system are:

- Staff appointments;
- Payroll administration;
- Payments

a) Staff appointments

The Business and Compliance Committee has approved a personnel establishment for the academy. Any changes to the establishment must be discussed at the Business and Compliance Committee and the cost implications made clear. The Business and Compliance Committee must ensure that adequate budgetary provision exists for any establishment changes.

The Headteacher has the authority to appoint staff within the authorised establishment except for the Deputy Headteacher whose appointments must follow consultation with the governors. Headteacher appointments will be made by the FGB.

The Headteacher maintains personnel files for all members of staff which include contracts of employment. All personnel changes affecting payroll must be notified to the Finance Manager.

b) Payroll Administration

Cornwall Council is our current payroll provider. The academy payroll is administered on the IRIS Financials Package from September 2022 (currently SIMS/FMS). Access to the system is password controlled. All employees are paid monthly via BACS and reconciled through the IRIS/FMS payroll package.

The Office Administrator prepares the contracts which are signed off by the Headteacher or Deputy Headteacher. Cornwall Council Payroll process the contract onto the payroll system. The payroll is checked by the Finance Manager initially when it is sent through to ensure the right amounts have been paid.

The Finance Manager codes all overtime claims, travel expenses etc.

The Finance Manager runs the payroll reconciliation and checks this against any overtime, expenses or contract changes.

The RO also carries out sample checks on this entire process from contract issue to monthly pay.

Each member of staff involved in the process has clear procedures in place however for confidentiality reasons these are kept locally by those staff concerned and do not form part of this document.

c) Payments

All salary payments are made by BACS unless it is a new employee who has not yet provided bank details or a casual member of staff in which case a cheque may be issued.

The Finance Manager does a comparison between months and checks individual's payroll to ensure payments appear on track and if different investigate why. The Finance Manager also uses this information for monitoring the staffing budget.

Each month the Finance Manager reconciles the payroll on FMS and ensures the correct amount has been posted from the payroll system, individual cost centres have been correctly updated and identifies any amounts posted to the suspense account.

The Finance Manager in conjunction with the Headteacher checks on an annual basis for each member of staff that the gross pay per the payroll system matches the information on the staffing record.

6. PURCHASING

It is the aim of the academy to achieve best value from all our purchases. This means getting what we need in the correct quality, quantity and time at the best price possible. A large proportion of our purchases will be paid for with public funds and we need to maintain the integrity of these funds by following the general principles of:

- **Probity**, demonstrating there is no corruption or private gain involved in our contractual relationships;
- **Accountability**, we are publicly accountable for our expenditure and the conduct of our affairs;
- **Fairness**, ensuring we treat everyone on a fair and equitable basis.

It is the responsibility of the Budget Holder to manage the budget and to ensure that the funds available are not overspent.

Routine purchases

Routine purchases up to £1,000 require one verbal quotation although it is advisable to get a second quotation to ensure value for money. All orders **must** have the permission of the Headteacher, Deputy Headteacher or Finance Manager. All orders must be placed through the Office and a Purchase Order will be raised on FMS.

In an emergency the Finance Manager can arrange for the order to be placed using an academy charge card. The Finance Manager will check to ensure adequate budgetary provision exists before processing the order. Orders must bear the signature of Headteacher, Deputy Headteacher, Finance Manager or Finance Assistant (Finance Assistant Authority limited to £500 or less). The Finance Manager will process all orders on IRIS Financials/FMS to record committed expenditure. In some cases the goods or services may be paid for by direct debit or petty cash and in those cases Purchase Orders will not be raised.

Purchase Orders will be emailed to the supplier and stored in the system until the relevant invoice is received and the goods/services have been delivered.

Any purchases made privately for subsequent reimbursement by the Academy must be approved beforehand by the Headteacher or the Deputy Headteacher.

Academy Purchase Orders cannot be used for private purchases.

On receipt of the goods a detailed check of the goods received against the delivery note must be undertaken and the delivery note should be signed by the person checking the delivery. The delivery note is then attached to the purchase order. The Office staff should be notified of any discrepancies as soon as possible. Wherever possible a different person from the person who placed the order should check the goods.

The Finance Manager shall ensure that payment is only made to a supplier after the goods or services have been received and the invoices have been checked against IRIS/FMS

Purchases by Tender

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

Open Tender: This is where all potential suppliers are invited to tender. The Headteacher must discuss and agree with the Finance Manager how best to advertise for suppliers e.g. general press, trade journals or to identify all potential suppliers and contact directly if practical. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.

Restricted Tender: This is where suppliers are specifically 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;
- the costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.

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

- the above methods have resulted in either no or unacceptable tenders;
- only one or very few suppliers are available;
- extreme urgency exists;
- additional deliveries by the existing supplier are justified.

A procedure note for tender preparation, consideration and acceptance is included at Appendix D.

UK Procurement rules

Where goods or services are likely to exceed certain thresholds, as a public body, the academy would be subject to the Public Contract Regulations 2015. These are relatively complex but in general terms include a requirement to follow a prescribed tendering procedure, to operate to a minimum timescale and a requirement to advertise contracts through the UK Find a tender service (FTS) <http://www.find-tender.service.gov.uk/>
Current Thresholds per 2015 Regs:

- £138,760 (inc. VAT) for public supply contracts and public service contracts awarded by central government authorities.
- £5,336,937 (inc. VAT) for public works contracts.
- £213,477 (inc. VAT) for public supply contracts and public service contracts awarded by sub-central contracting authorities.

It is recommended that additional advice be sought from the ESFA and legal advisors prior to procurement that would fall in this category.

7. PAYMENT OF INVOICES

In the majority of cases, invoices are received after the delivery of goods and services. Invoices are generally paid on a bi-weekly basis. The

invoices will be checked against the purchase order and the delivery note, both of which will be attached to the invoice. An authorisation/coding stamp is marked on the invoice. The purchase order number and coding is entered and appropriate signatories sign to say the goods have been received and the financial checks for invoice accuracy have been carried out. The Finance Manager checks the invoice for accuracy and the Secretary or other appropriate member of staff signs to say the goods/services have been received. The invoices are then passed to the Headteacher, Deputy Headteacher or Finance Manager for authorisation for payment. This is managed through the workflow process within IRIS Financials, for exceptional purchases invoices shall be printed, signed and filed by those appropriate.

In the few cases where payment is required prior to delivery of goods/services, a pro-forma request for payment will be accepted and paid in lieu of an invoice which will arrive after delivery.

Within IRIS/FMS as much dialogue as possible is entered against the invoice to enable easy reference and leave clear audit trails.

Once the BACs or Cheque run has been completed, the invoice plus associated attachments are stapled to the cheque slip/BACs authorisation slip and passed for signing/authorisation.

Cheque run/BACs reports are printed and filed with the appropriate batch run, in box files in the Office. The box files are marked with the cheque /BACs numbers and date for easy reference.

8. INCOME

The main source of income for the academy is the grants from the EFSA. The receipt of these sums is monitored directly by the Finance Manager who is responsible for ensuring that all grants due to the Academy are collected. The Academy also obtains income from parents, mainly for events, trips, uniform and music.

Trips

A lead teacher must calculate the cost of the trip which must include travel costs, entry to the venue and any workshops being undertaken during the trip. The Office must prepare a record on ParentPay for each pupil intending to go on the trip showing the amount due. All income is received in the form of credit/debit card through the ParentPay secure website, for which all parents/carers have login details. Receipts are individually emailed via ParentPay to parents for the trip.

Pupils who have not paid the full amount for a trip and who have not applied and received any disadvantage subsidy, will still be permitted to take part in the trip, although every effort will be made to secure a voluntary contribution from the parent.

All day trips are subject to a voluntary contribution, however, should the Academy not receive sufficient funds to be able to run the trip, a decision will be made as to whether the trip should go ahead.

The only exception will be residential trips. These trips are not compulsory to all, but pupils are always encouraged to take part. If a family are in receipt of low income, they can apply to the school for a subsidy. Each application will be given due consideration by the Headteacher and Governors. However, those pupils who do not pay for a residential trip, will not attend and will continue to attend school on each of the days.

All parents will be given the opportunity to pay in instalments via ParentPay for residential trips, as these are normally charged at a higher rate.

9. CASH MANAGEMENT

a) Bank Accounts

The opening of all academy accounts must be authorised by the FGB who must set out, in a formal memorandum, the arrangements covering the operation of accounts, including any transfers between accounts and cheque signing arrangements. The operation of systems such as Bankers Automatic Clearing System (BACS) and other means of electronic transfer of funds must also be subject to the same level of control.

Deposits

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

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

Payments and withdrawals

All cheques and other instruments authorising withdrawal from Academy bank accounts must be signed by the appropriate number of authorised signatories.

This provision applies to all accounts, public or private, operated by or on behalf of the Business and Compliance Committee of the Academy.

Bank Reconciliation

The Finance Manager must ensure bank statements are received regularly and that reconciliations are performed on a monthly basis, reconciliation procedures must ensure that:

- all bank accounts are reconciled to the Academy's cash book and budget;
- reconciliations are prepared by the Finance Manager
- a reconciliation report is run and attached to the statement along with any direct debit journals, paying in slips, cancelled cheque advices and any other relevant information.
- an unreconciled transaction report should be run in order to identify budget commitments against cash flow;
- the statement should be signed by the Headteacher or Deputy Headteacher;
- reconciliations are subject to an independent review carried out through financial assurance
- adjustments arising are dealt with promptly.

b) Petty Cash Account

The Academy does not hold a petty cash system.

c) Cash Flow Forecasts

The Finance Manager to ensure robust cash flow management. Income for academy trips is collected in advance of the trip and, the trip should be expected to break even unless the Academy has made a specific decision to subsidise the trip in some form.

The Finance Manager is responsible for preparing cash flow forecasts to ensure that the Academy has sufficient funds available to pay for day to day operations. If significant balances can be foreseen, steps should be taken to invest the extra funds. Similarly plans should be made to transfer funds from another bank account to cover potential cash shortages. This would require agreement from the Business and Compliance Committee and the Board of Trustees.

d) Investments

The Trustees investment powers are set out in the Articles of Association which allows for funds not immediately required for the furtherance of its objectives to be invested in such instruments that are considered suitable and diverse by a competent financial expert with the performance being regularly reviewed by Trustees. Please refer to the investment policy for more details.

e) Reserves

The Academy plans to spend the majority of its revenue income each year on the pupils in its care, sums are set aside from this each year for planned replacement of capital items such as ICT infrastructure, building maintenance, building capital replacement.

10. DEBT MANAGEMENT

A limit of £12.25 debt (5 meals) is authorised for parents a phone call chasing payment from the office, once the debt reaches £24.50 (10 meals), parents will receive correspondence from the Finance Manager/SLT (See Appendix B & C). At this stage the parents will be asked to provide children with a packed lunch, if the child arrives at school without food, the equivalent of a packed lunch shall be provided by our kitchen and SLT shall review the situation.

Items such as uniform, tickets for school plays etc. must be paid for at the time of collection as there is no credit facility available.

Wraparound care is paid for upfront, unless childcare vouchers are used as the method of payment. Parents may accrue debt through misuse of the booking system (I.e. leaving the child at school without booking online). This debt shall be limited for 5 days' worth of bookings as a maximum, payment shall then be chased and use of the club refused if a payment plan is not agreed.

Childcare vouchers form a small percentage of transactions, these shall be reviewed regularly by admin staff however and half-termly by the finance manager, with access to the service being refused if outstanding balance remain unpaid.

Other Income- Invoiced (Lettings and hall hire)

Terms of payment will be 30 days from invoice date, unless otherwise stated. Regular review of the Age Debtors report will take place between the Finance Manager and Head Teacher to ensure that timely payments are received. Statements will be issued for any debt over 30 days, followed by initial letter (appendix B) and final reminder (appendix C) in line with the Recovery Timetable below.

DEBT RECOVERY

The Head Teacher, Finance Manager and Governors will take all reasonable measures to vigorously collect debt as part of its management of the school's funds and will observe the relevant financial regulations and any other legal requirements in its pursuit of debt recovery.

ACCEPTABLE 'CREDIT PERIOD'

The Governors has determined that one half term is an acceptable 'credit settlement period' before debt recovery procedures are applied.

REPORTING OF OUTSTANDING DEBT LEVELS

The Headteacher will ensure that the level of outstanding debt is regularly monitored. Suitable records will be maintained to detail individual debts and the total value of debt to the school in order that it can be determined at any time and reported to the School's Governing Body. The Governing Body will review the level of outstanding debts every term to determine whether this level is acceptable and whether action to recover debts is effective.

DEBT RECOVERY PROCEDURES

Where payment from the parents/carers has not been received in advance, or at the end of the first week, the following process will be applied: An initial reminder (Statement) will be sent to parents/carers by letter/email and a text will be sent to the parents/carers informing them of the letter. A reminder is sent a maximum of 14 days after the original debt remains unpaid after the due date. If the debt remains unpaid after a further 7 days, the school will contact the parents/carers by telephone.

A second formal reminder letter will be issued 2 weeks after the initial reminder (see Appendix B). If action is to proceed further, it is necessary to prove that all reasonable attempts have been made to recover the debt, and that these attempts have been made in a timely manner, i.e. at the time the debt first became overdue.

If there is no response to the second formal reminder letter the parents/carers will be invited to meet the Headteacher to discuss how the debt will be settled. An official invoice may be issued for the full amount at the discretion of the Local Governing Body.

This will trigger the School's recovery process. The parents/carers may be advised that they will be required to pay in advance going forward. The decision and its basis will be recorded and reported to the Governing Body and the parents/carers.

Within 10 days of the second formal reminder letter a decision should be made regarding further activity, a final Notice will be issued (see Appendix C). If no response is received legal action may be considered.

THE RECOVERY TIMETABLE

Action	Total Days	Elapsed Days
Invoice	1	1
First Reminder	15	14
Telephone Call	23	7
Final Reminder	37	14

Within 10 days a decision should be made regarding further activity, which may include legal action.

NEGOTIATION OR REPAYMENT TERMS

Parents/carers in debt to the school are expected to settle the amount by a single payment as soon as possible after receiving the initial reminder. If they are unable to pay the school may reduce or cancel a debt in certain circumstances. A sensitive approach to debt recovery will be taken and the following factors will be considered:

Hardship - where paying the debt would cause financial hardship

Ill health - where our recovery action might cause further ill health

Time - where the debt is large compared to the person's income and

Cost - it would take an unreasonable length of time to discharge in full
Multiple debt - where someone owes more than one debt to the school. In this situation, an attempt to agree one repayment plan to include all debts will be established.

Repayment terms may be negotiated at the discretion of the Headteacher. A record of all such agreements entered will be retained. In all cases a letter will be issued to the parents/carers confirming the agreed terms for repayment. The settlement period should be the shortest that is judged reasonable.

BAD DEBTS

The write-off any debt up to £250 requires the written approval of the Head Teacher. Debts above £250 will be referred to the Business and Compliance Committee. A record of the write-off, the reason for it, and the approval will be recorded in the minutes of the Business and Compliance Committee meetings. Similarly, the decisions of the Committee, regarding referrals to it, shall be recorded in its minutes.

11. ASSET MANAGEMENT

a) Asset Register

Tangible fixed assets acquired since the Academy was established with a value over the Academy's capitalisation limit must be entered in an asset register. The capitalisation limit has been set at £500 per item.

The Asset Register includes the following information:

- Asset description;
- Asset number;
- Serial number;
- Date of acquisition;
- Asset cost;
- Source of funding (% of original cost funded from DfE grant and % funded from other sources);
- Expected useful economic life;
- Depreciation;
- Current book value;
- Location;
- Name of member of staff responsible for the asset.

The Asset Register will:

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

b) Security of Assets

Equipment must be secured by means of physical and other security devices. All other items in the register should be permanently and visibly marked as the Academy's property and there should be a regular (at least annual) count by someone other than the person maintaining the register. Discrepancies between the physical count and the amount recorded in the register should be investigated promptly, and where significant, reported to the governing body. Inventories of academy property should be kept up to date and reviewed regularly. Where items are used by the Academy but do not belong to it this should be noted.

c) Loan of Assets

Items of Academy property must not be removed from Academy premises without the authority of the Headteacher. A record of the loan must be recorded and booked back into the Academy when it is returned.

If assets are on loan for extended periods or to a single member of staff on a regular basis the situation may give rise to a 'benefit of kind' for taxation purposes. Loans should therefore be kept under review and any potential benefits discussed with the Academy's auditors.

d) Depreciation

All individual items costing more than £500 and with an expected useful life exceeding one year are capitalised.

Depreciation is charged on a straight line basis beginning in the year in which the asset is brought into use, at the following annual rates:

- | | |
|----------------------------------|-------------------|
| • Long leasehold land & property | 2% per annum |
| • Furniture and equipment | 20% straight line |
| • ICT equipment | 33% straight line |
| • Motor Vehicles | 25% straight line |

Where fixed assets have been acquired with the aid of specific grants, they are included in the balance sheet at cost and are depreciated over their expected useful economic life. The related grants are credited to a restricted fixed asset fund (on 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.

Grants provided to acquire fixed assets may be paid either to the Academy or directly to meet the cost of the fixed asset. Where costs have been paid directly and are part of the capital project, they have been recognised as restricted fixed asset funding.

e) Leased Assets

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

The Academy cannot enter into a finance lease. Any request to enter into a finance lease must be submitted to the Business and Compliance Committee and to the Board of Trustees who will need to gain EFA approval prior to entering into any agreement.

12. INTERNAL FINANCIAL CONTROL

The Headteacher/ Finance Manager shall ensure that at least two people shall be involved with the raising of orders wherever possible and at least two people shall be involved with the processing of receipts and payments wherever possible. Any exception to this will be at the Head's discretion.

The processing of authorising orders and the payment of invoices shall not both be performed by the same person. The Finance Manager shall ensure that relevant cover for absent staff is available to ensure that financial control is maintained.

The Headteacher/Finance Manager shall ensure that two people are involved in the processes relating to the collection and payment of monies, wherever possible.

Amendments to documentation shall be made in accordance with standard accounting practices.

The use of correction fluids or erasure of information is not permitted. The SIMS FMS system processing method ensures that errors in ordering are dealt with in a correct manner.

The Finance Manager shall ensure that paper records are maintained in suitable storage conditions for a minimum of seven years.

SIMS FMS electronically stored data is permanently retained as a function of the system. The member of staff responsible for the IT Systems and the Finance Manager shall ensure that access to accounting records is strictly limited to those members of staff requiring the information for their normal duties by the deployment of software and the use of passwords. The use of passwords is described as part of the E-Safety Policy.

13. INSURANCE

The Trust Board of Trustees ensures that adequate insurance is taken out to cover all risks. Currently, the Board of Trustees considers that the insurance provided is appropriate for the Academy's needs in terms of cover and value for money. The Headteacher shall review the risks to the Academy annually and ensure that an appropriate level of cover is maintained.

A full Risk Register is maintained by the Accounting Officer and the Finance Manager of the Trust and this is reviewed on a three yearly basis.

14. FRAUD

'Fraud' includes all irregularities which could normally be described as theft, deception, fraud, corruption, or impropriety. The prevention of fraud and the protection of the Academy is the responsibility of every member of

staff. In every case, reported suspicions will be investigated and a decision taken on the subsequent course of action.

When fraud is identified, action will be taken to:

- Limit the damage;
- Seek reparation for losses incurred;
- Revise procedures to prevent any recurrence.

Response to suspected fraud

The Academy has policies which attempt to allocate resources on a fair and equitable basis. Fraudulent activity circumvents these rules and gives an unfairly generous allocation to one or more individuals to the detriment of others.

Reporting of suspected fraud

Any suspicion of fraud should be reported to the Headteacher or Finance Manager. However, if the seriousness or sensitivity of the issue, or who is suspected of the malpractice, makes notification to the Headteacher inappropriate, then the suspicions should be reported directly to the Chair of the Business and Compliance Committee.

After a suspicion is reported

The Headteacher or Trustees will carry out a preliminary investigation to gather factual information to ascertain whether or not the suspicions raised have substance and reach an initial view as to whether further action is required. The findings, conclusions and any recommendations arising from the preliminary investigation will be reported to the Chair of the Business and Compliance Committee.

The Chair of the Business and Compliance Committee will have the initial responsibility for co-ordinating any further investigation. In doing this they may consult with outside agencies such as the Responsible Officer, Auditors, Police or legal or HR providers (Neo People Management currently) regarding potential legal or employment issues.

The Chair of the Business and Compliance Committee is required to notify the Trustees of any serious financial irregularity and this action should be taken at the first opportunity following the completion of the initial investigations. This will also involve keeping the Responsible Officer and the Trustees fully informed of any developments relating to serious control weakness, fraud or major accounting breakdowns.

The Academies Trust Handbook confirms trusts must notify ESFA of any instances of fraud, theft and/or irregularity exceeding £5,000 individually, or £5,000 cumulatively in an academy's financial year. Any unusual or systematic fraud (eg regular occurrences of low value theft), regardless of value, must also be reported. As set out in paragraph 4.8.2 of the Handbook you will need to notify ESFA using the [online enquiry form](#) providing:

- full details of the event(s) with dates
- the financial value of the loss
- measures taken by the trust to prevent recurrence

- whether the matter was referred to the police (and if not, why)
- whether insurance cover or the risk protection arrangement has offset any loss

15. **GIFTS AND HOSPITALITY**

The receipt of gifts, money or excessive hospitality can be misinterpreted. These procedures seek to protect staff from suspicion of dishonesty and ensure they are free from any conflict of interest with respect to acceptance or provision of gifts, hospitality or any other inducement from or to suppliers of goods or services to the Academy.

Definition

A gift is any item, cash or goods, given or offered for which no payment or service was given or received in return.

Hospitality can be defined as any food, drink, accommodation or entertainment provided free of charge or heavily discounted.

Principles

Staff should exercise the utmost discretion in giving and accepting gifts and hospitality when on Academy business. Particular care should be taken with regard to a person or organisation that has, or is hoping to have, a contract with the Academy.

Staff must not accept gifts, hospitality or benefits in kind from a third party where it might be perceived that their personal integrity is being compromised or that the academy might be placed under an obligation.

No favour or preference which is not generally available should be sought, accepted or given.

Staff must not make use of their official position to further their private interests or those of others.

Gifts and Hospitality

- The individual should consider carefully whether it is appropriate to accept or decline a gift or hospitality. If in doubt advice should be sought from the Finance Manager who may in turn liaise with the Headteacher.
- Gifts of low intrinsic value such as promotional calendars or diaries or small tokens of gratitude can be accepted.
- Any gift or hospitality with a value of £25 or over must be recorded in the Register of Gifts and Hospitality. This will be held by the Finance Manager.
- It is each individual's responsibility to inform the Finance Manager by email of any gifts or hospitality that is offered.

Contracts with Suppliers

- Staff must base all purchasing decisions and negotiations for contracts solely on achieving best value.

- Staff who have official dealings with contractors and other suppliers of goods and services to the academy should avoid conducting any private business with them by any means other than through normal commercial channels.
- Consideration shall be given to IR35 regulations to ensure compliance prior to commencing contracts.

Gifts to and from pupils

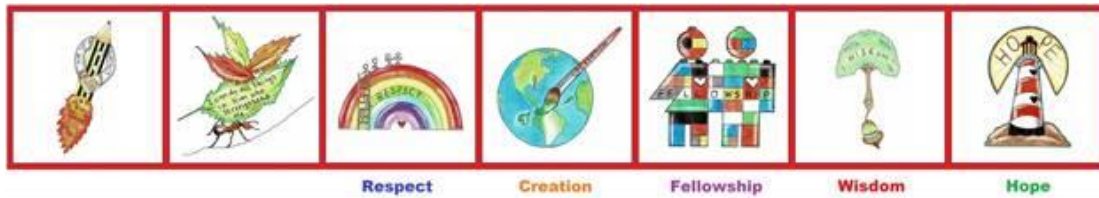
- Given the nature of the professional responsibilities of staff they are strongly advised not to give or accept gifts/hospitality (exceeding £25 in value) from pupils during their period of attendance.
- Any gifts/hospitality from pupils, exceeding £25 in value must be entered in the Register of Gifts and Hospitality.

Register of Gifts

The Finance Manager has responsibility for the Gifts and Hospitality Register. Individual staff are personally responsible for reporting any gifts/hospitality offered and whether these have been accepted or declined. The Finance Manager will record the following information in the register:-

- i. Nature of gift/hospitality
- ii. Value of gift/hospitality
- iii. Name of person/Company offering the gift/hospitality
- iv. Date gift/hospitality accepted/refused
- v. Name of employee

ARCHBISHOP BENSON C of E SCHOOL



Business & Compliance Committee

2023 -2024

Terms of reference:

To prepare and review financial policy statements, including strategic consideration of long term planning and resourcing.

Ensure that an annual budget is drawn up, linked to the School Development Plan and priorities, and monitored regularly with reports to the Governing Body.

Comply with the requirements of the Academies Financial Handbook

Authorise expenditure in accordance with the Finance Policy, including agreeing the level of delegation to the Headteacher for the day to day financial management of the school.

Monitor the various funds held by or on behalf of the school, ensuring the audit of non public funds and to receive and respond to reports on the audit of public funds.

Provide support and guidance to the Headteacher on all matters relating to the school premises and grounds, security and health and safety.

Annually ensure the inspection of the grounds and premises and produce a statement of priorities for maintenance, redecoration and improvements for the approval of the Governing Body, and monitor the implementation.

Ensure an annual health and safety audit of the school premises is undertaken to ensure that the school complies with statutory regulations.

Approve tenders and arrangements for maintenance, repairs and redecoration within the budget allocation and oversee the preparation and implementation of contracts, ensuring that procurement rules are adhered to and that robust project management is in place for individual projects.

Be aware of the specific responsibilities of Governors and the Diocese in respect of

Premises. Ensure that the Diocese is informed of any matter for which it has responsibility and on which action is required.

To review the following policy documents: Charging and Remissions; Lettings, Accessibility Plan, Scheme of Delegation and Financial Procedures, Health and Safety including risk management and premises management; Critical Incident Policy.

The Committee must identify the risks to internal financial control within the School, and must agree a programme of work that will address these risks, inform the statement of

internal control and, so far as is possible, provide assurance to the external auditor. The Committee must ensure that there is a continuous and sufficient review of the risks.

The Committee should drive the process for the independent checking of financial controls, systems, transaction, and contracts. It must ensure that adequate arrangements for protecting the School's assets are in place.

Comply with the requirements of the Academies Financial Handbook with regards to assurance

It shall oversee the control framework that recognizes public expectations about governance, standards, and openness.

The Committee shall advise the Governing Board on the minimum and optimum level of internal and external audit arrangements.

The Committee shall ensure regular audits cover key areas such as risk, legal, financial (including VAT and PAYE), health and safety, investments, and insurance.

The Committee shall monitor responsible officer or internal audit reviews, and advise the Governing Board accordingly. The Committee shall, on behalf of the Governing Board, investigate any financial or administrative matter which may put the School at risk.

The Committee shall examine reports on special investigations, and advise the Governing Board accordingly.

The Committee shall consider the appropriateness of executive action following responsible officer or internal audit reviews, and shall advise senior management on any additional or alternative steps to be taken.

The Committee shall ensure there is coordination between responsible officer, internal audit, external audit, and any other review bodies that have been set up.

The Committee shall encourage a culture within the School whereby each individual recognises that they have a part to play in guarding the probity of the School, and is able to take any concerns to an appropriate member of the School Leadership Team or, in exceptional circumstances, directly to the Governor responsible for whistleblowing or the Chair of Business & Compliance Committee.

The Committee shall monitor the effectiveness of the School's whistleblowing procedures.

The Committee shall recommend to the Governing Board the appointment or reappointment of auditors.

The Committee shall review the findings of the external auditor, agree any action plan arising, and report them to the Governing Board.

The Committee shall review the auditor's management letter in order to ensure it is based on a good understanding of the School's business, and to establish whether the recommendations have been acted upon.

The Committee is authorized to investigate on behalf of the Governing Board any matter that threatens or adversely affects the accomplishment of the School's aims and objectives, its assets, the reliability of all records and information, and its compliance with all relevant laws, regulations, policies and its governing instruments.

The Committee shall be able to approve decisions electronically outside of meetings with the agreement of a minimum of three governors and the Head Teacher/Deputy Head Teacher.

To draft and keep under review the staffing structure in consultation with the Headteacher and the Resources Committee.

To support the Staff Appointment Committee with the appointment procedures for all staff.

To oversee the process leading to staff changes/reductions.

To establish a whole-school Pay Policy for all categories of staff and to be responsible for its administration and review.

To review teachers' salaries annually as required by the Pay and Conditions Document

To review non-teachers' salaries annually.

To establish and review a Performance Management policy for all staff*

To review the Deputy Headteacher's performance and review performance criteria annually as required by the Pay and Conditions Document

To review the Headteacher's and Deputy Headteacher's salaries annually as required by the Pay and Conditions Document

To keep under review staff work/life balance, working conditions and well-being, including the monitoring of absence

* The Headteacher Performance Management panel can be formed from this committee, but its members should have received the appropriate training

Membership

The committee shall comprise of at least 4 governors including the Headteacher.

Non-voting associate members, such as the school business manager and school site supervisor, may be co-opted on to the committee by the Governing Board. The committee may make recommendations for these appointments.

Quorum

The quorum shall be 3 Governors plus the Headteacher, or a deputy in her/his absence.

Meetings

The committee shall meet at least twice a term and otherwise as required.

Meetings will be recorded by the clerk or a member of the committee.

Reporting

The minutes shall be distributed to all members of the Business and Compliance Committee and available to all Governors of the Governing Body.

These terms of reference agreed by the Committee and accepted by the Governing Board	19/10/2023
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Name of Governor	Date Appointed to the Committee
Mandy Hoare	October 2019
Melanie Rowson	October 2019
Helen Giblett	October 2019
Jonathan Wood	October 2021
Andy Dyer	September 2022
Caroline Thomas	November 2023

Chair of the Committee	Jonathan Wood
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Clerk to the Committee	Michael Williams, Clerk to Governors
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Quorum (minimum of 3, committee can determine higher number)	quorum is 3 + Head Teacher
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Date Committee established	11/10/2019
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Date of Next review:	September 2024
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APPENDIX B

Enquiries to Mrs N Croot

Tel: 01872 273185

Fax: 01872 262280

05 December 2023

Dear Sir or Madam,

Invoice Date:

Amount Outstanding:

Our records show that the above sum is still outstanding and overdue for payment. For your assistance, we enclose a further copy of the invoice.

If you have a dispute or query regarding this invoice or have already sent your payment to us, please notify us immediately.

If you do not dispute this invoice, please forward your payment of £ within seven days from the date of this letter. Your remittance should be made payable to Archbishop Benson C of E Primary School and sent to the above address.

If you would like to pay this invoice by Bacs our details are:

Lloyds TSB – Truro, Cornwall. SCN: 30-98-76 A/c No: 30350868

Please return this letter with your payment and quote the above Account Number and Invoice Number in all correspondence.

Thank you for your co-operation.

Yours faithfully

Mrs Helen Giblett
Headteacher

FINAL NOTICE

Dear Sir or Madam,

Invoice Number:

Account Number:

Invoice Date:

Amount Outstanding: £

Despite our previous correspondence, this invoice (copy attached) remains overdue for payment.

If this sum is not paid in full within 7 days from the date of this letter, we shall refer this debt to our Collection Agents.

Your remittance should be made payable to Archbishop Benson C of E Primary School and sent to the above address. Please return this letter with your payment and quote the above Invoice Number and Account Number in all correspondence.

If you have any outstanding dispute or query regarding this invoice or have already made payment to us, please notify us immediately.

Thank you for your co-operation.

Yours faithfully,

Mrs Helen Giblett
Headteacher