

Governance Arrangements for

Northampton School *for Boys*

Multi Academy Trust

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Governance, Northampton School for Boys Multi Academy Trust

Introduction

In moving from a standalone Academy to a MAT it is acknowledged that NSB has a well-established management and Trust, which whilst continually looking for ways to develop and improve are fundamentally well regarded and successful. The ethos is well established, and all parties are committed to application of the ethos across the MAT. In opening a Free School, the MAT is able to draw on existing managers and Trustees and this should facilitate successful embedding of the ethos and adoption of existing processes and policies. As indicated, however, these are subject to evolution over time. The expectation is that by control of ethos, policies, and strategies at Trust Board level these will evolve in tandem across the MAT. This is unlikely if not impossible if a delegated approach were to be adopted.

Outline of structure

Members

Role: Guardian of Trust Governance, appoint and remove Trustees

Make-up: 5 members, majority Independent of Trust Board

Trust Board

Role: 3 Core functions of the Trust Board with no delegation of powers

Make strategic decisions and determine policy

Appoint and remove LAB appointed Governors, LAB Chair
and Vice Chair

Make-up 7-9 Trustees only (separation from Local Academy Boards)

Local Academy Board

(for each Academy within the Trust)

Role: Gather feedback from stakeholders and monitor impact of Trust strategies

Make-up: 7-10 including a LAB Chair; 2 elected Parent Governors 2 Staff Governors

Trust Board (TB), roles and responsibilities

The DfE define the role of the Trust Board:

The trust board is the decision-making body of the academy trust and is accountable and responsible for the academy (or all the academies equally) in the academy trust.

The academy trust will also be the employer of any central staff and those within its academies.

The DfE define the 3 core functions of the Trust Board:

- 1. Ensuring clarity of the vision, ethos and strategic direction.*
- 2. Holding the Executive Leaders to account for the educational performance of the school(s) and its pupils and the effective and efficient performance management of staff.*
- 3. Overseeing the financial performance of the school(s) and making sure that its money is well spent.*

Additionally, the NGA recommend that Trusts consider the importance of a fourth function

- 4. Ensuring effective feedback from stakeholders regarding the effectiveness of the educational provision offered within the individual MAT Schools.*

The Trust Board, led by a Chair of the Trust, elected annually by the Trustees (and with Peter Bason already appointed pending the MAT opening), will seek to fulfil its legal responsibilities by retaining all strategic functions of the Trust, monitoring the performance of the Executive Head, monitoring standards in all Trust Schools, overseeing all Policies and exercising oversight of the strategic planning for each School. It will exercise financial oversight, oversee Risk Management in all Trust Schools, and undertake Financial, Health and Safety, Safeguarding and other internal audit assurance work covering all Trust Schools. All Trust Members are to be involved in all aspects of the Trust Role, except for working groups acting as an Audit Committee to carry out Audit Functions; review the Executive Head's performance; review specific complaints; or convened for disciplinary purposes, but who then report as appropriate to the whole Trust Board.

Trustees will be appointed by the Members, who are also empowered to remove Trustees, if it is considered that as individuals, or collectively, they are failing to fulfil their roles and responsibilities. Trustees will be appointed to have complimentary skills and experience so there are at least 2 Trustees who can bring their expertise to bear on each aspect of the core functions. There will, initially, be 7 or 9 Trustees on the Trust Board, including a Chair of the Trust, convened by the Executive Head. The Executive Head is also the Accounting Officer, who will have had 9 years' experience as Accounting Officer for the Standalone Academy prior to the formation of the MAT. The Finance Director will be Matthew Edwards who has 10 years' experience in that Role.

The Trust board will determine the areas of Internal Audit focus annually, informed by the updated Risk Register will always include a focus on Financial Regularity, Safeguarding, Health and Safety, Single Central Record and GDPR. Each focus of the Audit Committee will be led by at least 2 Trustees who have experience or expertise in the area of focus, or carried out by an external agency.

At least 3 Trustees other than the Trust Chair will have financial skills, qualifications and/or experience and will be responsible for the monthly monitoring of management accounts. They will function in this respect as a Finance Committee but will report any areas of

concern to the whole Trust Board who will be responsible for financial oversight, strategic financial planning, budget setting and agreeing in-year changes to School budgets. One of these Trustees will chair meetings or parts of meetings which deal with the Trust's Finance. Monthly management accounts will also be circulated to all Trustees and LAB Governors. The Lead Finance Governor will be Oliver Harris, who has 23 years' experience as a senior leader for the Trust, 10 years as Finance Director. The Finances of both Schools will be effected through the same systems and procedures and controlled "centrally" through Trust-wide Accounting Software operated in compliance with current accounting standards. All Financial activity will take place through Bank accounts controlled by the Trustees but not actionable by the Trustees and actioned by central Finance Staff but not under their control. All transactions will require separation of duties for spending heads, spending authorisers and payment processing. The Trust Finance Manual sets out the procurement rules and scope of delegated powers to Spending Heads, Senior Staff Authorisers, the Principals and Finance Personnel. The Trust Board will review the appointment of the External Auditors each year and go out to tender every 3 years. The Trust Board will engage independent checks on financial systems every 3 years in addition to internal audit by the Audit Committee every year. All Members, Trustees, Governors and Spending Heads and Authorisers must declare any business interests or connected party interests each year and avoid involvement in any procurement with such parties. Declarations of interest will be made at every formal meeting and any potential conflict of interest avoided by the removal of that person from the meeting for any relevant agenda item(s).

Similarly, the annual review of those policies involving minor updates, will be effected by a separate process involving virtual meetings and 3 Trustees. Policies will be presented as tracked change documents annotated with fit for purpose feedback from the LABs (Local Academy Board, see below) and when agreed will include an audit trail of changes and be circulated throughout the TB and LABs as well as the Trust Schools when updated. Any new policy or any policy which is subject to strategic change will require approval of the whole Trust board.

Each Trust member is therefore to be responsible for all aspects of the Trust's work, this responsibility is not delegated to separate Committee meetings, at least initially. The Trust Board will therefore not delegate any of their statutory duties either within or outside of the Trust Board.

TB meetings (initially 6 per year) will focus on summary data which centre on key school performance data – academic progress and attainment; Sixth Form performance; Child Protection; safeguarding; behaviour and attitudes; attendance; admissions; personal development; teacher training; appraisal data; data on compliance to regulation; school successes and areas for concern; forward planning; Budget projections; financial data highlighting significant variances; areas of significant spending; in-year deployment of reserves; annual reports which clearly show the spending of specific targeted funding streams such as Pupil Premium, which include the measurable impact of those funds on outcome; curriculum development planning; school development planning; staffing structure changes; and the development of the MAT. Trust Board Meetings and LAB meetings will be minuted by a Professional Clerk, employed by the Trust, who will advise meetings with respect to

their constitutional roles and will facilitate the involvement of independent advice to the Trust Board as appropriate (such as providing external challenge for the Executive Head's Performance Review, legal advice as appropriate and Governance support from the NGA). Leah Howard who currently Clerks for the Single Academy Trust will take up this new expanded role.

The Trustees responsibilities regarding Safeguarding, SEND, inclusion and Prevent will be reinforced by regular on-line training for all Trustees. Three Trustees will take the lead on these areas of responsibilities and will engage together with the LAB Link Governors in annual checks within the LABs of the arrangements and training in place.

The outcomes of the TB meetings will be reported as strategic decisions such as changes in ethos; significant policy changes; flagging key performance data as "requiring further action" or not; interventions required at a particular school; financial commitment; contractual commitments. Where there are either issues which require greater depth of information, the Trustees will request that information from the Executive Head as appropriate to the urgency of the issues. Where there is cause for concern, such as when the Trust consider that insufficient progress is being made, a detailed and action plan will be required, involving the Executive Head, Principal of the School concerned and any other Leadership parties, with progress against this plan reported to the Trustees, according to the timelines set.

In making strategic decisions for all schools within the MAT in a dispassionate way, the Trust Board are necessarily detached from the day-to-day reality of delivery within the schools. If informed solely by the Executive Head, the board on its own has little opportunity for triangulation of information or exposure to the reality checks of what is happening on the ground of the Local Schools (the schools within the MAT). The provision of high-quality educational provision in the Local Schools is the test of the effectiveness of the MAT board, not the exercising of duties in Board meetings. To complete the cycle of effective decision making, effective review of what is actually happening in each MAT school - the learning experience of the children; the experience of parents and staff; the outcome of strategic decisions; the effectiveness of development plans; the outcome of expenditure and extent to which policies and protocols are fit for purpose; all need to be established and feed into the decision-making process. This key role of knowing what is happening in the school is best carried out by those with direct access to the local management of the school, the parents, staff, and community of the school, facilitated by parent and staff "governors" and by utilising "link governors". This is the key role of the Local Academy Board (often called the Local Governing Body in MATs). Whilst having no statutory responsibility or accountability, the "governors" who make up the LAB play an equally vital role in the success of the school to that of the members of the Trust Board. The impact of the LABs will be the extent to which feedback informs the decision making of the Trust Board. Input from the LABs will be considered alongside data presented by the Trust Executive and its relevance and significance minuted. There will be an annual impact statement produced by the LAB following a 360 review by the LAB Chair and 1:1 reviews between the LAB Chair and each Governor. There will be an external review of Governance by the NGA every 3

The Local Academy Board, roles and responsibilities

The Local Academy Board is to have, as its primary purpose, to know the Local School well and to ensure that the Trust Board is in a position to make informed decisions based on the reality of School operation in addition to the KPI data provided by the Executive Leadership. This includes knowing the School cohort and ensuring that the Trust Board are fully aware of the students and their background in making strategic decisions. The work of the LAB, co-ordinated by the Chair of the LAB, will draw on the input from briefings by a range of senior leaders, links with key areas of operation in the School through Link Governors and Staff Governors and from meetings with the Local Head. The work of the LAB will encompass review of all areas of the school's operation and will not be divided into committees.

LAB meetings will be focussed on how areas of the Local School are running. It will be fed by reports from SLT conveners; link Governors; Staff governors; parent governors. It is likely that the number of meetings and balance of foci will change with experience over time but initially 6 meetings per year will be arranged.

The outcomes from the meetings will be evaluative, descriptive, pointing out impact and the response of stakeholders. The LAB will consider the extent to which the ethos is being realised; the impact of the School Development Plan; the impact of staff development; the impact of areas of spending or lack of spending.

In addition there will be an annual meeting between the LAB and the Chair of Trust and Executive Head.

The work of the LAB will be led by a LAB Chair who will meet, together with the Principal of the Local School, with the Trust Board once per year, representing the LAB at those meetings.

The role of the Co-chairs is to ensure that the LAB meetings and the work of the Link Governors is carried out consistently with the roles set out in the governance documents.

Two Trustees will between them attend the meetings of the LAB which will further triangulate the evidence base which informs MAT decisions.

The LAB will consist of the LAB Chair and up to 5 additional Governors, appointed by the Trust board to reflect a range of knowledge skills and ideally to be representative of the communities served by the School, together with 2 elected Parent Governors and 2 elected Staff Governors. The link-Trustees will be in attendance at meetings.

It is the nature of the Principals' role that they will be involved in complex and demanding day to day issues where advice and support from within the Governance structure is essential in ensuring they do not become isolated in their responses to these challenges. To this end



one Trustee, together with the LAB Chair will meet monthly with the Principal and act as critical friends.

Meetings:

Members

Meet 3 times a year

Receive reports on activity and performance of Trust Board

Executive Head and Trust Chair to attend

Trust Board

Meet at least 6 times a year

Decide ethos, strategic direction, agree School development plans, School Policies

Hold Executive to account for School performance (quality of education, outcomes, behaviour, attendance, and personal development, quality of the Sixth Form)

Oversee Personnel and the performance management of staff

Performance management of Executive, set pay

Review Financial Performance and VFM, respond

Set School Budgets

Respond to Risk Register and internal audit reports

Oversee Governance, decide on MAT Development

Finance Committee

Monthly review of Management Accounts

Audit Committee

Carry out audit functions during each academic year and report back to Trust Board

Local Academy Board

Northampton School *for Boys*

Meet at least 6 times per year

Receive reports from SLT on Curriculum, Welfare, and Resources

Receive reports from Link Governors who will meet separately with their link Middle or Senior Managers

Receive reports from Parent Governors

Receive Reports from Staff Governors

Discuss impact of strategy, policies and the School Development Plan

Review impact of the budget

Review impact of policies

One Trustee in attendance each meeting

Annual meeting with Executive and Chair of Trust

Local Academy Board

Northampton School

Meet at least 6 times per year

Receive reports from SLT on Curriculum, Welfare, and Resources

Receive reports from Link Governors who will meet separately with their link Middle or Senior Managers

Receive reports from Parent Governors

Receive Reports from Staff Governors

Discuss impact of strategy, policies and the School Development Plan

Review impact of the budget

Review impact of policies

One Trustee in attendance each meeting

Annual meeting with Executive and Chair of Trust

Appendix 1 Members

Role: Guardian of Trust Governance, appoint and remove Trustees

Make-up: 5 members, majority Independent of Trust Board

3 Meetings per year.

Meeting 1

Executive Head's report on key performance indicators of the Academies within the Trust, particularly whether they have performed in line (or above) National expectations; any significant issues, concerns or successes; any significant changes in the risk register of any of the Trust Schools or the Trust itself; any OFSTED reports or other external reports regarding any of the Academies.

Meeting 2

Finance Director's report presenting the Annual Accounts and Auditors Report; any breaches of Financial control in the past 12 months; whether the Academies are a going concern; whether the Trust's reserves are at their target figure, taking into account future risks to the Trust.

Meeting 3

Report from professional clerk including, number of meetings at Trust and LAB level; % Trust Board meetings which were quorate; % attendance at LAB meetings; changes to membership of Trust Board and LABs; the emergence of any gaps in the skills profile of the Trust Board; any significant deviation from the meeting schedules; any significant deviation from the business cycle or remits; whether register of Trustee interests has been kept up to date; whether there have been any breaches of the code of conduct by Trustees or LAB Governors

At each meeting there will be a report from Trust Chair on the Trust Board's execution of its key areas of responsibilities; plans for the Development of the Trust; the effectiveness of the LABs in informing decisions of the Trust Board; any external reviews of Governance; any significant change in DfE advice regarding Governance.

(As arises) Review the appointment and/or appointment for a further term of Trustees. New Trustees to be proposed by the Chair of the Trust Board and be considered on the basis of their skills in the context of a recent skills audit of the Trust Board. Trustees are not to be limited to two terms but at the end of every term (4 years) must apply to the Members for a further term setting out:

- a) their impact within the Trust Board during their current term
- b) the training they have undertaken during their current term
- c) the contribution they feel they will make if appointed for a further term

Members to consider this application alongside a report by the Chair of the Trust and meet with the Trustee in person.



(As arises) Members to consider the removal of any Trust Board Member who has been subject to a breach of the Code of Conduct for Trustees

At the end of each meeting the Members are to decide by vote on their response to the reports presented to them. The Member response to take the following form and avoid any qualitative comments on policies or decisions by the Trust Board.

The Members of Northampton School *for Boys* Trust are content that the Trust Board are performing their statutory roles as required and there is no significant cause for concern

or

The Members of Northampton School *for Boys* Trust have the following concerns which they wish to draw to the attention of the Trust Board for their consideration and action

or

In the light of the following concerns, which the Members consider the Trust Board is unable to resolve by itself, the Members of Northampton School *for Boys* Trust find it necessary to restructure the Trust Board by removal of some or all of the Trustees as set out below.

Members Succession Planning

Members will serve for a four year term and then need to apply to the Member Chair for continuation. There must be a majority of members who are independent of the Trust Board. Members need to be active in seeking potential successors who have the appropriate skills and experience to replace members who no longer wish to serve. Members need to have a good understanding of the role of the Trust Board of a Single Academy or MAT and will receive induction similar to new Governors if unfamiliar with the NSB MAT. The role of a member is one of oversight of governance rather than oversight of education *per se* and so the member does not necessarily need to have a background in education. The inclusion of a minority of members who are on the Trust Board contributes to the knowledge of how the Trust is meant to function as well as contributes to the checks and balances in weighing other sources of information about how effective the Trust Board is carrying out its duties.

Appendix 2 Remit for the Two Trust Board Committees

Finance Committee

The Finance Committee will consist of at least 3 Trustees whose role is to scrutinise finance data, provided on a monthly basis during the year and report to the trust Board any areas of concern as they arise.

The Finance Committee will carry out the review and appointment of Auditors on behalf of the Trust Board, analyse the annual accounts and report key points to the Trust Board and will oversee the management response to any issues raised by the External Auditors.

The Finance Committee will approve any transactions or disposals which require Trust Board approval, unless there is a full Trust Board meeting in the meantime.

Carry out annual internal audit checks of financial procedures to ensure compliance with the procedures set down in the Finance manual (to include a selection of those areas identified under each area of activity). Report the outcomes to the Trust Board

Audit Committee Remit

The Audit Committee provides an in depth direct scrutiny of key areas of the Trust's work including some areas scrutinised annually and others according to the severity of risk which is apparent from the annual review of the risk register. The areas of scrutiny will not, therefore, be necessarily the same for each school in the Trust.

All Trustees are likely to be involved in at least one aspect of the Audit Committee's work and where multiple Trustees are working together on the same focus they will meet together separate to other Audit Trustees to conduct fieldwork before reporting back to the full Trust Board.

The Finance committee will be responsible for the internal Finance audit, although external auditors will periodically carry out these checks as additional assurance.

Other annual areas of scrutiny will be the Single Central Record, Safeguarding and Health and Safety.

Where the fieldwork is undertaken by an independent body then the Trustees concerned will summarise the outcomes and any management response to the Trust Board.

Any Audit reports which necessitate ongoing management response will be followed up by the Trustees with responsibility for that aspect of Audit and progress will be reported back to the Trust Board.

Appendix 3 Governor and Trustee Succession Planning and Training

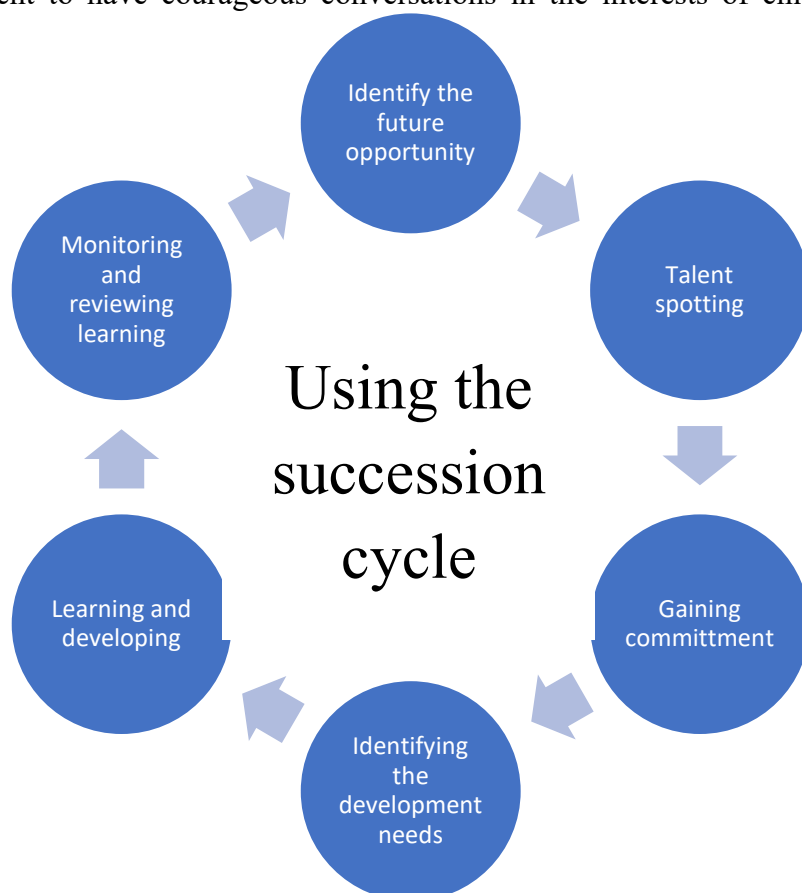
Succession planning for the Trust Board is about ensuring continuity by having the right people in the right place at the right time. This means recruiting new governors for the LAB and trustees for the MAT Board and encouraging their training and development, identifying capable individuals to take up the reigns as Chair, Vice Chair or the Trust or LAB or take up a lead role for the MAT in areas such as Finance, Safeguarding or Estate Management oversight, when the time comes.

To remain successful, the Trust will be constantly reviewing and refreshing to ensure that an effective balance of skills is maintained. Part of this is about creating a culture of governors and trustees moving on in a planned positive way; recognising that governorship is not necessarily permanent, and the needs of the organisation and needs of the board change over time.

Eight elements of effective governance

The NGA has identified eight elements which research and practice suggests are essential for good governance. These eight elements will be the basis used to ensure a diverse group of people with a range of skills, experience and knowledge are established as a highly effective governing board.

1. the right people around the table
2. understanding their role and responsibilities
3. good chairing
4. professional clerking
5. good relationships based on trust
6. knowing the school – the data, the staff, the parents, the children, the community
7. committed to asking challenging questions
8. confident to have courageous conversations in the interests of children and young people



Succession Planning

1. Reality

- Time
- Support
- Professionalism
- Understanding the role
- Leadership
- Feeling valued

2. Building the team

- Self-evaluate
- Building trust
- Horizon scanning
- Getting to know each other
- Team build
- Confidence building

3. A culture of succession

- Time for discussion
- Long lead in time
- Offer opportunities that are not too daunting
- Role model

Succession planning will be a standing item on the agenda of Trust Board meetings. It will be the responsibility of the Chair of Trustees and the Governance Professional to lead these discussions.

- Trustees to have a one-to-one with the Chair of Trustees to review their contributions and development needs at least once a year.
- Focus on getting to know each other outside of a formal setting.
- Understanding of Trustees skills and experience through regular skills audits.
- Development discussed in Trust Board meetings.
- Completion of regular 360-degree feedback questionnaire for the Chair of Trustees.
- Regular Trust Board self-evaluation to highlight strengths and areas for development.

Identify the future opportunity	Ensuring the succession culture is right, so that people will feel they can be honest about their plans to step down and others can be open about their ambitions; enabling agreement on future opportunities.
Talent spotting	Recognising where Trustees may feel able or confident enough to offer to take on a chairing role or where a new volunteer may join that has future potential. Talent spotting amongst parents and encourage them to join the governing board. The NSB Trust has a vast pool of talented alumni, parents and local business connections with an affection for the school that the Trust is able to draw on.
Gaining commitment	Detailing roles and responsibilities for all key roles in order to have honest conversations so that levels of commitment required are understood from the outset.
Identifying the development needs	Ensuring training and development is a regular agenda item will provide an opportunity to focus the Trust Board's mind on development and succession. The NSB Trust will carry out regular skills audit and 1:2:1 sessions between Chair of Trustees and LAB Governors.

	<i>See Appendix 1 for Trustees Skills Audit and LAB Skills Audit documents used by NSB Trust.</i>
Induction, learning and development	<p>All new Trustees to go through a robust induction process with the Governance Professional and the Chair of Trustees.</p> <p>Trustee learning and development will be continuous through accessing local training, eLearning and from applying for DfE funded governance development courses.</p> <p>Any learning and development requirements in setting up the MAT and ongoing training needs will be provided in the Governor Development sessions calling on internal and external professionals to deliver.</p> <p>All Trustees have access to the NGA and National College eLearning. NSB's Director of Professional Development is actively involved in the training and development of all Trustees and LAB Governors.</p>
Monitor and review learning	<p>Learning will be monitored electronically as courses are completed, sharing of learning will take place in a board or committee meeting and there will be one to one meetings with the chair of the Trust.</p> <p>360-degree appraisal of the Chair of the Trust. Annual self-review of governance and an external review of governance will be held every 3 years.</p>

Development of Trustees

A blended approach to learning and development will be adopted with a board of Trustees who are all volunteers and who will have varying amounts of time available to access learning opportunities. A combination of face-to-face formal training, discussion, networking, self-evaluation, conferences, reading and eLearning will offer opportunities to suit everyone's learning style and areas of interest/expertise.

The Chair of Trustees will:

- ensure that all Trustees access governance information on a regular basis.
- Buddy-up new and experienced Trustees to conduct monitoring visits together; the benefits outweigh any logistical challenges.
- Hold joint development sessions for Trustees and LAB Governors.
- Ensure access to NGA newsletter
- Ensure access to DfE bulletins and the Latest Financial Handbook
- Ensure training is regularly recorded and reviewed.
- Talent spot any future leadership potential



- Provide opportunities for Trustees to make an impact.
- Arrange social events to build relationships

The term of office for all categories of governor and trustees will be four years. To ensure that the board does not become too cosy and to maintain appropriate levels of challenge, whilst ensuring that experienced people are retained, Trustees, the Chair and Vice Chair, unelected LAB Governors, the Chair and Vice Chair of LABs will need to apply for renewal of their term, setting out the contributions they have made and will make going forward, the training they have undertaken and how their skill set meets the future requirements of the Trust Board. The members in the case of Trustees and the Trust board in the case of LAB governors will decide whether the Trustee or Governor is granted further terms.

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The election of the LAB Chair and LAB Vice-Chair

The election of the LAB Chair and LAB Vice-chair will be the responsibility of the Trust Board. The term of office will be one year, as stipulated in the academy trust articles of association, although they can stand for re-election. The election will take place at the last Trust Board meeting of the summer term.

Appendix 4 Roles and Responsibilities, expanded

The role of the Chair of Trustees

The chair leads the Trust Board and ensures that its focus is strategic and that it meets all its legal responsibilities. The chair's role is to build an effective team, ensuring that all Trustees participate fully in meetings and committees, and develop the knowledge, confidence and skills of the Trust Board. The chair needs to be well informed about local and national education issues and share this information with the Trust Board. They need to have a close, supportive, but not exclusive, relationship with the Executive Head.

Trust Board core functions:

1. ensuring there is clarity of vision, ethos and strategic direction
2. holding executive leaders to account for the educational performance of the organisation and its pupils and the performance management of staff
3. overseeing the financial performance of the organisation and making sure its money is well spent

The NGA recognises the following as the fourth core function of governance:

4. ensuring the voices of stakeholders are heard

Strategic and leadership responsibilities

The Chair of Trustees provides strategic leadership that allows governors/trustees to fulfil their functions by:

- ensuring that there are transparent and effective processes for recruiting and inducting a new headteacher/chief executive
- ensuring appropriate Trustee involvement in the recruitment of senior leaders
- ensuring the board has good knowledge of the schools and has mechanisms in place to obtain and listen to the views of parents, pupils and staff
- ensuring that the Trust Board sets a clear vision and strategy for the schools
- ensuring that the Trust Board and headteacher have a shared vision and sense of purpose
- leading the Trust Board in monitoring the headteacher/chief executive's implementation of the strategy
- setting the culture of the Trust Board, balancing and valuing both the support and challenge responsibilities
- ensuring the Trust Board acts as a team
- ensuring that there is a succession plan for the Chair, Vice Chair and any committee chairs

Wider leadership responsibilities

The Chair of Trustees has wider leadership responsibilities associated with the role and status of lead Trustee on the board, such as:

- being a first point of contact and playing a leading role in employment matters as required by the adopted procedures of the Trust (for example, grievance, disciplinary, capability)
- where required, acting as a first point of contact and respondent in matters raised with the Trust by external bodies (such as the local authority or Department for Education)
- where required, representing the Trust Board in its dealings with external partners and be an advocate for the school/trust
- attend school events as appropriate and encourage other Trustees to do so

Developing the team

Trust Boards need a range of skills and knowledge to carry out their functions effectively. It is the responsibility of the Chair of Trustees to:

- ensure the Trust Board has the required skills and commitment to govern well, and that appointments made fill any identified skills gaps and ensure a diverse team
- ensure all Trustees have a thorough understanding of their role and receive appropriate induction and ongoing development as required
- ensure that Trustees are involved, feel valued and encourage their development
- ensure Trustees act reasonably and in line with the Trust Board's agreed code of conduct
- develop a good working relationship with the vice chair, keeping them fully informed and delegating tasks as appropriate

Working with school leaders

Chairs and school leaders must develop effective working practices which are mutually supportive. It is the responsibility of the Chair of Trustees to:

- ensure that the Trust Board fulfils its duty of care to the headteacher/chief executive, including ensuring a safe and secure working environment, a reasonable work-life balance, and support for their wellbeing
- ensure all Trustees concentrate on their strategic role and hold the headteacher/chief executive to account
- build and encourage a professional relationship with the headteacher/chief executive which allows for honest conversations, acting as a sounding board and ensuring there are no surprises at meetings
- meet regularly (normally monthly) with the headteacher/chief executive
- oversee and participate in the headteacher/chief executive's performance review, ensuring that appropriate continuing professional development (CPD) is provided
- ensure that the headteacher/chief executive provides staff with an understanding of the role of the governing board and acts as link between the two

Influencing improvement and achieving outcomes

The Trust Board's activities should be focused on Trust improvement and achieving the best outcomes for pupils. The Chair of Trustees is expected to:

- ensure the Trust Board is involved at a strategic level in the school's self-evaluation process and that this feeds into its key priorities
- ensure the Trust Board's business is focused on the strategic priorities
- collaborate with school leaders to ensure the Trust Board has the information it needs to monitor the implementation of policies; pupil attainment and progress and the financial health and sustainability of the Trust
- evaluate and question information in order to identify appropriate actions, modelling this approach for other board members
- take the lead in representing the governing board at relevant external meetings with agencies such as Ofsted, the DfE and the local authority

Leading Trust Board business

The Chair of Trustees are responsible for the smooth and effective running of board meetings and so are required to:

- ensure that the Trust Board appoints a Governance Professional capable of advising the board on its functions and relevant procedure
- ensure that a development and appraisal process is in place for the Governance Professional that includes a conversation about the pay and remuneration they receive
- work with the Governance Professional and the headteacher/chief executive to plan for Trust Board meetings, ensuring that agendas focus on the Trust Board's key responsibilities and strategic priorities and reduce unnecessary paperwork
- chair meetings effectively and promote an open culture on the Trust Board that allows ideas and discussion to thrive while ensuring clear decisions are reached as quickly as possible
- collaborate with the Governance Professional to establish effective working procedures and sound committee structures
- ensure that decisions taken at the meetings of the Trust Board are implemented
- ensure that complaints made to the governing board are dealt with in a timely and effective manner through the adopted complaints procedure.

Governance Professional role description

Purpose of role

Governance Professionals are responsible for overseeing all aspects of governance effectiveness and compliance within the trust, ensuring governance adheres to good practice and meets all statutory and regulatory requirements. This is achieved by:

- supporting the efficient and effective operation of the Trust Board and its committees
- ensuring governance at all levels is carrying out its functions
- leading on development of the trust's governance framework and driving improvements to its systems, processes and structures
- managing and coordinating the delivery and ongoing improvement of governance support across the trust
- establishing procedures for sound governance of the NSB Trust
- ensuring board meetings and committee meetings are efficient and effective and properly recorded
- providing advice to Members and Trustees on constitutional and procedural matters

- communicating with other professionals (e.g., lawyers and auditors) and stakeholders (e.g., students, parents, wider public)
- keeping up to date with policy, legal and statutory requirements and managing information effectively
- communicating Trust Board decisions and ensuring actions are implemented by those required to undertake them, reporting back as necessary
- satisfying all aspects of meeting compliance as stipulated in the Trust's articles of association, the Academies Handbook, Company law and Charity Commission guidance, and in accordance with arrangements agreed by the board of trustees
- maintaining confidentiality and the security of information and documents as required
- notifying relevant authorities of any changes to membership
- maintaining a record of attendance at meetings and training sessions by Members, Trustees and LAB Governors
- ensuring systems and controls are in place to comply with obligations under data protection legislation, safeguarding guidelines and health and safety legislation

Provide advice and guidance on:

- any changes to the board's responsibilities as a result of a change in school status or changes in relevant legislation
- compliance with education legislation, funding agreements, charity legislation, company law and any changes to relevant legislation and regulations
- risk management process and framework

Main duties and responsibilities

- effective organisation and administration of Trust Board meetings
- keeping the Trust Board focused on its core strategic priorities
- setting the cycle of Trust Board and committee meetings and preparing focused agendas
- ensuring all meetings are inclusive and well structured
- satisfying all aspects of meeting compliance as stipulated in the trust's articles of association and the Academies Handbook, and in accordance with arrangements agreed by the board of trustees
- providing an annual governance report to the Members.

Advice and guidance

As well as acting as the main point of contact for all queries relating to governance within the trust, Governance Professionals proactively update those governing by providing advice and guidance on:

- the respective roles of Members, Trustees and LAB Governors as required, including their duty to maintain the highest professional standards of conduct and ethics
- best practice in academy trust governance, particularly in relation to committee structures and the scheme of delegation
- the application of policies, procedures and relevant legislation/guidance across the trust

Manage statutory information and governance documentation

Governance Professionals should act as gatekeepers for information and documentation that clearly details the trust's governance arrangements and satisfies other statutory requirements, including (but not limited to):

- maintaining appropriate records of Trust Board and LAB membership, along with any terms of reference
- maintaining a trust policy register and advising on the policy review and approval cycle
- ensuring copies of statutory policies and other statutory documents such as the scheme of delegation and register of interests are published as agreed (e.g., on the website) and in line with statutory requirements
- ensuring that governance-specific risks are included in the trust's risk register
- supporting production of the annual report and governance statement published with the trust's annual accounts
- managing the flow of information between the Members, Trust Board and LAB, maintaining an up-to-date record of academy committee business
- developing trust-specific documents such as a governance code of conduct and skills matrix
- maintaining the trust's MS Teams channel

Oversee governance membership and structure

In order to ensure the efficiency and effectiveness of the Trust's governance framework, governance professionals are responsible for:

- ensuring the Trust Board and its committees are properly constituted
- advising the Trust Board on succession planning
- support the Trust Board in developing effective and inclusive recruitment practices which promote diversity
- overseeing Member, Trustee and LAB Governor recruitment as required, advising on election and appointment procedures
- developing a trust-wide induction process for those governing
- assisting in the process of new schools joining the trust by supporting, where necessary, the due diligence process along with the academy conversion process
- Organising and implementing panel requirements across the Trust – Discipline, Appeals, Grievance etc.

People and relationships

Governance Professionals develop and maintain productive working relationships whilst maintaining independence by:

- working collaboratively with other key trust functions including senior leadership so that governance supports and enables the operational delivery of strategic objectives
- working closely with the Chair of Trustees, Trust Board, Trust Committee Chairs and LAB Chairs to ensure strong links between the Members, Trust Board and the local tier
- maintaining effective communications with relevant stakeholders

Evaluation and development

In contributing to rigorous and effective methods of self-review across the trust, Governance Professionals are responsible for:

- assisting the Chair of Trustees to develop an annual governance plan for the trust
- coordinating a programme of regular evaluation of the quality of governance, including skills audits and individual reviews for those governing
- coordinating annual completion of the school resource management self-assessment tool
- supporting the commissioning of external reviews of governance every 3 years
- developing and implementing a training programme for those governing

Personal development

The clerking competency framework supports individuals in assessing their own practice, skills and knowledge and identifying their development needs. Continuing professional development in the role of governance professional should include:

- liaising with relevant professional organisations and networks
- undertaking regular training including the pursuit of professionally recognised qualifications
- keeping abreast of policy developments affecting academy trust governance
- participating in regular performance management, led by the Chair of Trustees

Other duties

Governance Professionals may also be asked to undertake the following duties:

- act as clerk to the members at general meetings
- arrange and take minutes at panels as required

LAB responsibilities

The Governance Professional may also contribute towards the efficient and effective functioning of LAB meetings through:

- administrative and organisational support
- advice and guidance to ensure that the committee works in compliance with the appropriate legal and regulatory framework, including the Trust's governance structure, scheme of delegation and LAB remit
- advice on procedural matters relating to responsibilities
- helping to ensure that the LAB delivers high standards of challenge and support that compliments respective improvement plans
- assisting in the process of evaluating and developing the quality of governance at local level
- helping to ensure the LAB fulfil 4th core function of governance in providing effective feedback on how Trust approved policies and procedures are working at a local level.

Trustee role description

Trustees work together to carry out their core functions:

1. ensuring there is clarity of vision, ethos and strategic direction
2. holding executive leaders to account for the educational performance of the organisation and its pupils and the performance management of staff
3. overseeing the financial performance of the organisation and making sure its money is well spent

The NGA recognises the following as the fourth core function of governance:

4. ensuring the voices of stakeholders are heard

Trustees are responsible for governing a charitable company and directing how it is managed and run. Trustees must also ensure that the trust complies with all legal and statutory requirements. Trustees should seek the advice of the board's governance professional and other professional advice as appropriate.

The Trust Board's strategic responsibilities

The trust board works closely with their senior executive leader. Senior executive leaders are responsible for day-to-day operational management of the trust and its schools, whereas the role of the board is strategic. As such, Trustees are responsible for:

- determining the mission, values and long-term ambitious vision for the trust
- deciding the principles that guide trust policies and approving key policies
- appointing and appraising the senior executive leader and making pay recommendations
- working with senior leaders to develop a strategy for achieving the vision
- ensuring that LAB Governors are involved, consulted and informed as appropriate
- ensuring that all schools in the trust deliver a broad and balanced curriculum such that pupils are well prepared for the next stage of their education and adult life
- taking ownership of the trust's financial sustainability and ensuring effective resource management across the trust
- agreeing the trust's staffing structure and keeping it under review to ensure it supports delivery of the strategy
- ensuring robust risk management policy and procedures are in place and that risk control measures are appropriate and effective

Monitoring and evaluating trust performance

Trustees must monitor the priorities that have been set to ensure progress is being made by:

- measuring the trust's impact and progress towards its strategic objectives
- ensuring the required policies and procedures are in place and the trust is operating effectively in line with these policies

- holding the senior executive leader to account for standards, financial probity and compliance with agreed policies
- evaluating relevant data and feedback provided by senior executive leaders and external reporting on all aspects of trust performance
- asking challenging questions of the senior executive leader in order to hold them to account
- ensuring that there are policies and procedures in place to deal with complaints effectively

Contribution to the Trust Board

Trustees should ensure that they are making a positive and meaningful contribution to the board by:

- attending meetings (typically 6 full board meetings each year), reading papers and preparing questions for the senior executive leader in advance
- establishing and maintaining professional relationships with senior executive leaders and colleagues on the board of trustees
- getting to know schools within the trust, including visiting occasionally during school hours
- undertaking induction training and developing knowledge and skills on an ongoing basis

LAB Governor Role Description

The primary role of the LAB Governor is to know their school well, and to ensure their perceptions are effectively communicated to the Trust Board. In order to do so they will need to:

- question and challenge the briefings provided by Senior Leaders
- play their role in ensuring that the views of all stakeholders are represented at LAB Meetings
- gain an understanding of Trust Ethos, Policies and Procedures and develop an awareness of how they are applied in the local school
- participate in training provided from time to time to gain an understanding of a range of issues and the strategies the school adopts to meet its challenges
- contribute to the evaluation of effective governance and contribute to the development of governance in the Trust
- understand expectations for pupil attainment and to be aware of the pupil progress towards their targets
- be aware of the expectations for attitudes and behaviour; know the standards evident at the school; know the scope of sanctions applied in managing behaviour and the extent of their effectiveness
- be aware of the targets for attendance and to know the levels evident at the school
- be aware of the role Personal Development plays in enabling staff to fulfil their roles and advance their careers
- understand the range of learning and behavioural needs of the students and the range of SEND strategies in place and their effectiveness

- understand the need for Safeguarding of children and be aware of how the safeguarding policies are put into practice
- understand the PREVENT policy and be aware of how this is put into practice
- understand the policies regarding inclusion and diversity and be aware of how these are applied in practice within the school
- understand the measures taken by the school with respect to the well being of pupils and staff and be aware of how these are applied in practice
-

As a Link Governor:

- meet with middle and senior managers and through one-to-one discussions form a balanced judgement on areas of success or concern
- report the outcome of these discussions to the LAB Meetings.

Specific areas for link Governors will include:

- All subject areas
- Pupil Premium
- SEND
- Safeguarding and Child Protection
- Looked after Children
- Equality and Diversity
- Health and Safety
- Gifted and Talented
- Personal Development
- School Council
- Careers
- Behaviour and Attitudes
- The Sixth Form (NSB only)

Appendix 5 Skills Audit for Trustees (similar NGA one for LAB Governors)

NGA skills audit (2022)

For trustees within a multi academy trust

Effective governance requires a board with a range of knowledge, skills, perspectives and backgrounds. The NGA skills audit is a way of assessing the overall breadth and depth of the board's skills and knowledge; no individual will have all the necessary skills and competencies.

How to complete this audit

1. **Enter your scores** (1 to 4) and make comments where prompted, using the scoring guidance to access helpful resources.

[Log in to the NGA website](#) to access NGA member resources. Speak to your governance professional or [contact us](#) if you would like to discuss NGA membership or need help logging in.

2. **Reflect on your responses** – identify any areas where you need to prioritise further development.
3. **Your board's scores should then be collated** and evaluated using the NGA skills dashboard – we recommend that this is carried out by your governance professional, together with the chair or designated member of the board.

NGA skills audit

	Statement	Scoring guidance	Enter a score (1 to 4)
1	I have governing experience in a school/academy trust or in a different sector	<p>4: you have significant (more than 4 years') experience of governance on a school or academy trust board.</p> <p>3: you have up to 4 years' experience governing within the schools sector or more than 4 years' experience governing in a different sector (such as director of a charity or limited company).</p> <p>2: you have more limited governing experience outside the school sector.</p> <p>1: you have no prior governing experience.</p>	

2	I am/have been the chair of a board or committee	<p>4: you have more than 4 years' experience of chairing governing boards and or committees in schools or academy trusts.</p> <p>2 or 3 (depending on your level of experience): you have some chairing experience, including being a vice-chair or acting as chair for meetings. This may include chairing experience outside the schools sector.</p> <p>1: you have no chairing experience.</p>	
3	I have experience and expertise in developing a strategy	<p><i>Developing a medium to long-term strategy for any organisation requires: risk management; identification of key performance indicators and deciding how they will be monitored; and consideration of stakeholder views.</i></p> <p>4: you have experience of strategy development in a school or academy (such as leading a governing board strategy development day).</p> <p>3: you have equivalent strategy development experience outside the schools sector.</p> <p>2: your experience is less extensive.</p> <p>1: you have no experience of developing a strategy.</p>	
4	I know what the trust's strategic priorities are	<p>4: you know what your trust's strategic priorities are, what they mean for pupils and other stakeholders, and can confidently discuss these priorities with others.</p> <p>2 or 3: you are aware of your trust's strategic priorities but don't feel confident discussing them.</p> <p>1: you don't know what your strategic priorities are – perhaps you have recently joined the board or haven't been involved in developing the strategy.</p>	
5	I can identify key risks and evaluate their potential impact	<p>4: you have experience of evaluating and managing risk in a governance role – you have contributed to discussions about the trust's risk register, potential impact and mitigation.</p> <p>2 or 3: you have some understanding of how risk management works in practice. NGA members may wish to read our risk management guidance to help achieve a score of 2 as a minimum.</p> <p>1: you have no experience of risk management and do not feel able to contribute.</p>	

6	I am aware of how the trust is funded and what the funding is spent on	<p><i>Academy funding is largely based on pupil numbers and includes grants such as the pupil premium.</i></p> <p>4: you have a good understanding of how funding is allocated under different budget headings and how spending impacts on pupil outcomes.</p> <p>2 or 3: you have some awareness of your trust's funding and allocation but do not feel confident providing examples of how spending impacts on pupil outcomes.</p> <p>1: you are not aware of what the key information is.</p>	
7	I can interpret budget monitoring reports and ask relevant questions	<p><i>Trust boards (finance/resources committees in particular) should receive budget monitoring reports (management accounts) from their chief finance officer.</i></p> <p>4: you can confidently use these reports to ask relevant questions which help provide assurance that the budget is being managed effectively. Your questions focus on any changes to planned spending and the explanations for such changes.</p> <p>2 or 3: you have evaluated financial data in an academy trust or another organisation; your experience informs your contribution to relevant discussions.</p> <p>1: you have no experience of using financial data and so do not feel able to contribute to relevant discussions.</p>	
8	I understand how the trust's curriculum meets the needs of all pupils	<p><i>You can find out about the principles upon which your curriculum is based on your trust's website or on each academy's website.</i></p> <p>4: you have read and understood the curriculum principles and feel confident discussing this with colleagues.</p> <p>2 or 3: you have read the curriculum principles but do not yet feel confident discussing this.</p> <p>1: you are not aware of what the curriculum principles are.</p> <p>NGA members can use our guide to curriculum effectiveness to explore this topic.</p>	
9	I understand how my board engages with stakeholders – pupils, parents, staff and the wider community – and how this informs decisions	<p>4: you have been involved in your board's stakeholder engagement activity, which may include: evaluating parent survey responses, attending pupil forums, or meeting with staff and outside organisations (such as the local authority).</p> <p>3: you have experience of stakeholder engagement on another governing board.</p> <p>2: you have experience of stakeholder engagement outside the schools sector.</p> <p>1: you have no experience of stakeholder engagement.</p>	

10	I feel confident being part of the panel that conducts the chief executive's appraisal	<p>4: you have been a member of the panel that conducts the annual appraisal for the chief executive of an academy trust.</p> <p>2 or 3: you have conducted an appraisal in an organisation outside the schools sector.</p> <p>1: you have not been part of an appraisal process.</p>	
11	I know how to build the knowledge I need to be effective in my governance role	<p>4: you have completed an induction to the board and engage in ongoing development.</p> <p>2 or 3: you have identified knowledge or skills gaps but have not yet engaged in or planned relevant development activity.</p> <p>1: you have not yet identified knowledge or skills gaps and have not engaged in relevant development activity.</p>	
12	I can build positive, collaborative relationships with members of my board	<p>A score of 4 means that you:</p> <ul style="list-style-type: none"> • are willing to share the workload • welcome a range of experiences and perspectives • feel comfortable offering up constructive challenge • can reach a reasonable consensus • seek to resolve issues that may lead to conflict <p>2 or 3: you have identified areas you would like to work on.</p> <p>1: you have not built collaborative relationships and are unsure how to achieve this.</p>	
13	I understand the strategic nature of the board's role and what trust boards and leaders should expect from each other	<p><u>NGA guidance on what governing boards and school leaders should expect from each other should be understood and applied to your own context.</u></p> <p>4: <u>you have read and understood the guidance.</u></p> <p>2 or 3: <u>you have read the guidance but require further clarity.</u></p> <p>1: <u>you have not read or understood the guidance.</u></p>	
14	I know what the trust board's core functions are	<p><u>Chapter one of the Governance Handbook explains the core functions and describes the features of effective governance. If you have read and understood this chapter, provide a score of 4 for this statement.</u></p>	
15	I understand how the board delegates its work	<p><i>Trust boards delegate their work to committees, academy committees (local governing bodies), working groups, individuals (link trustees), and panels.</i></p> <p>4: you have read your trust's scheme of delegation and understand how the trust board delegates its work.</p> <p>2 or 3: you have some understanding – for example, you know what committees the board has appointed but not what each one is responsible for.</p> <p>1: you are unaware of how your board delegates its work.</p>	

16	I understand the role and powers of the trust's members	<p><i>Members hold the trust board to account for the effective governance of the trust but have a minimal role in the actual running of the trust.</i></p> <p>4: you understand the distinct role of members as guardians of the governance of the trust. If you have read and understood NGA's guidance on the role of members, you can confidently give a score of 4 for this statement.</p> <p>2 or 3: you have some understanding of the role of members but would not yet feel confident explaining it.</p> <p>1: you do not understand the role of academy trust members.</p> <p>The role of members is set out within part 1 of the Academy Trust Handbook.</p>	
17	I understand the distinct responsibilities of my trust's academy committees (local governing bodies)	<p><i>Trust boards should carefully develop the role of academy committees, ensuring that they add value to the checks and balances of trust governance.</i></p> <p>4: you can confidently explain the role of your trust's academy committees as set out in your trust's scheme of delegation (SoD).</p> <p>2 or 3: you have read the SoD but need further clarity.</p> <p>1: you have not read the SoD and so do not understand the role of academy committees in your trust.</p> <p>NGA members may wish to consult our SoD guidance to learn more.</p>	
18	I feel confident serving on a panel	<p><i>Trustees are sometimes part of a panel which is required to decide employment issues and other matters.</i></p> <p>4: you have been a member of a panel where you reviewed evidence and reached an objective decision.</p> <p>2 or 3: you understand how and why panels are formed and, with some support, you would feel confident being part of a panel.</p> <p>1: you do not feel confident being part of a panel.</p>	
19	I am aware of the board's legal and compliance responsibilities	<p><i>Your induction to the board (including any induction training course you attend) should provide a broad understanding of the board's legal and compliance responsibilities in areas such as safeguarding.</i></p> <p>You may also wish to consult chapter four of NGA's Welcome to a Multi Academy Trust for an overview of your responsibilities.</p> <p>4: you have gained awareness of your board's legal and compliance responsibilities from your induction, experience of governing, attending meetings, carrying out the business of the board and undertaking further development.</p> <p>2 or 3: you have some awareness.</p> <p>1: you have no awareness.</p>	

20	I feel able to speak up if I am concerned about non-compliance and unethical behaviour	<p>4: based on your experience of governance, you are able to recognise something that is not – or does not appear to be – right and raise it as an issue in an appropriate way, however challenging it may be.</p> <p>2 or 3: you do not feel confident in recognising and or challenging appropriately.</p> <p>1: you would like more support or guidance in this area. You may wish to consult The Framework for Ethical Leadership in Education.</p>	
21	I recognise when independent, expert advice may be required	<p><i>Effective governing boards recognise the importance of seeking independent, expert advice and are prepared to call for advice before making a decision. This includes the advice of their governance professional (clerk to the board) and, where necessary, legal, financial, or human resource advice.</i></p> <p>4: you feel confident requesting that expert advice is sought where necessary.</p> <p>2 or 3: you have a lower level of confidence.</p> <p>1: you are unable to recognise situations where expert advice is necessary.</p>	
22	I know, and can identify with, the communities served by the trust	<p><i>Developing knowledge and understanding of your communities means you are better placed to understand the impact of your strategy and decisions.</i></p> <p>4: you have knowledge and understanding of the communities served by the trust and their characteristics. This may be informed by a range of experiences such as volunteering, talking to people, and or living and working in the community.</p> <p>2 or 3: your experience and understanding could be extended.</p> <p>1: you have limited or no experience of the communities served by the trust.</p>	
23	I understand the legal responsibilities of trust boards in relation to equalities	<p>Trust boards have a legal duty under The Equality Act to protect pupils and staff against discrimination, harassment and or victimisation.</p> <p>4: you have read and understood Department for Education guidance on The Equality Act (and or Equality and diversity guidance for NGA members).</p> <p>2 or 3: you have some understanding of the responsibilities that trusts have under The Act but require further clarity.</p>	

		<p>1: you have not yet built an understanding of The Act as it applies to academy trusts.</p>	
24	<p>I have influenced an organisation's culture of equality and diversity (through communication, appropriate challenge, awareness raising or developing policy and practice)</p>	<p><i>Culture – the way things get done – is what makes a trust unique and influences behaviour and practices. The policies that trust boards adopt reflect the culture in their trust.</i></p> <p>4: you have had a direct influence on creating an inclusive culture within or outside a school or trust. For example, by being part of a working group to create family friendly working practices or a more accessible work environment.</p> <p>2 or 3: you have not had a direct influence but recognise the ways this is achieved.</p> <p>1: you are developing an understanding of how an inclusive culture is achieved.</p>	
25	<p>I have knowledge, experience or training that will help me to promote diversity and inclusion</p>	<p><i>An example is training on unconscious bias (beliefs and views about other people that might not be right or reasonable).</i></p> <p>4: you have experience and or training and so are confident making a tangible contribution to discussions and actions that promote diversity and inclusion.</p> <p>2 or 3: you have some knowledge or experience but do not feel confident about making a tangible contribution.</p> <p>1: you have limited knowledge or experience and are unable to make a tangible contribution.</p>	
26	<p>I can confidently challenge behaviour, attitudes and practices which are detrimental to creating an inclusive culture</p>	<p>4: you are able and prepared to challenge attitudes, assumptions and or language that, whether intentional or not, could result in individuals or groups being disadvantaged or treated less favourably than others.</p> <p>2 or 3: you are prepared to challenge but could benefit from development, support or guidance.</p> <p>1: you require development, support or guidance in this area.</p>	
27	<p>I can interpret relevant data and insight to identify issues and ask questions relating to equality and inclusion</p>	<p><i>Examples include data on pupil attendance and exclusions, recruitment, and outcomes of different groups.</i></p> <p>4: you are fully confident using data to identify issues and ask questions.</p> <p>2 or 3: you have some experience using data and asking relevant questions.</p> <p>1: you have no experience using data for this purpose and require support.</p>	
28	<p>Is there any training or support you would like to increase your contribution to promoting equality and diversity in your trust?</p>	<p>This could include:</p> <ul style="list-style-type: none"> • mentoring and coaching • specific training (such as unconscious bias training) • reading • general awareness raising 	<p><i>INSERT COMMENTS HERE</i></p>

		<ul style="list-style-type: none"> a whole board approach (such as a diversity and inclusion workshop) 	
29	What do you need to do over the next 12 months to increase your governance knowledge and skills?		<i>INSERT COMMENTS HERE</i>
30	What specific skills or experience do you have that could be utilised by the board?		<i>INSERT COMMENTS HERE</i>

Appendix 6 Induction process for existing Trustees, to be adapted for new LAB Governors new Trustees and new Members

Governor Name			
Type of Governor			
Start Date			
ITEMS THE NEW GOVERNOR SHOULD RECEIVE			
Action	Owner	Notes	Complete
Governor Appointment Form	LHO	To be completed and returned	
Business Interests Register form	LHO	To be completed and returned	
NSB Governors' Code of Practice	LHO	Page 5 to be signed and returned	
NSB School Ethos document	PBA/LHO	For information	
Remit and Business Cycles for each committee	LHO	For information	
Information on Link Governor process	PBA/LHO	For information 1 – Planning Curriculum 2 – Planning Pastoral and Welfare 3 – Curriculum Team Questions 4 – Timeline and Key Dates 5 – Report Template 6 – Report Exemplar 7 – Jargon Buster 8 – Curriculum Jargon Buster 9 – Current Governor Links	
Senior Staff responsibility document	LHO	For information	
NSB abbreviations and jargon buster	LHO	For information	
Information on how to access school policies	PBA/LHO	Confirmation required for: <ul style="list-style-type: none"> • KCSiE Part 1 • Child Protection Policy • E-safety and acceptable use • Code of conduct 	
Minutes from the last FGB meeting	PBA/LHO	For information	

Schedule of committee dates for the academic year	LHO	For information	
Committee structure document	PBA/LHO	For information	
Outline of the NOGSF	PBA/LHO	Verbal	
Governor contact details	LHO	For information	
Memorandum and Articles of Association	PBA/LHO	For information	
Access to Governor section on MS Teams	LHO	How to guide Ensure new Governor added to the Team and channels	
Login details for school email account and how to access WIFI	LHO		
Arrange security badge	LHO	LHO to arrange with KJO and ANA	
Arrange time for DBS check	LHO	LHO to arrange with LPA	
MEETING THE GOVERNING BOARD			
Assign mentor/buddy	PBA		
Meet the chair Meet the committee chair	PBA		
Meet the Headmaster	PBA		
Attend first full governing board meeting	PBA/LHO		
Observe committee meetings	PBA/LHO		
TRAINING			
Complete skills audit and identify training needs	PBA/LHO	NGA Skills Audit 2021 document to be returned electronically	
Registration with NGA	LHO	LHO to arrange https://www.nga.org.uk/Home.aspx	
Login details for National College	LHO	https://thenationalcollege.co.uk/enrol/northampton-school-for-boys Required training: <ul style="list-style-type: none"> • Essential Safeguarding • Prevent Duty • Governance and the new Ofsted EIF 	
NGA Welcome to Governance publication	LHO	LHO to arrange	
ACTIONS FOR THE NEW GOVERNOR			

Read the Governance Handbook from the DfE	PBA/LHO	For information	
Read the Competency Framework	PBA/LHO	For information	
Read the school's latest Ofsted report	PBA/LHO	For information	
Read Ofsted EIF document and Ofsted Handbook	PBA/LHO	For information	
Read the school's policies	PBA/LHO	For information	
Familiarise yourself with the school by looking at the website	PBA/LHO	For information	
Keep up to date with NGA weekly newsletter and electronic copy of Governing Matters	PBA/LHO	For information	
VISITING THE SCHOOL			
Complete a school tour	PBA/LHO	If required	
Meet the staff	PBA/LHO	If required	
Meet the school council	PBA/LHO	If required	

Appendix 7 Code of Conduct for Members, Trustees and Governors

This code of conduct is anchored in the Seven Nolan Principles of Public Life and is based on the NGA Model. The code is also aligned with the [Framework for Ethical Leadership in Education](#) which outlines principles that support ethical decision-making and challenge unethical behaviour in schools and trusts.

We agree to abide by the Seven Nolan Principles of Public Life:

Selflessness

We will act solely in terms of the public interest.

Integrity

We will avoid placing ourselves under any obligation to people or organisations that might try inappropriately to influence us in our work. We will not act or take decisions in order to gain financial or other material benefits for ourselves, our family, or our friends. We will declare and resolve any interests and relationships.

Objectivity

We will act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

Accountability

We are accountable to the public for our decisions and actions and will submit ourselves to the scrutiny necessary to ensure this.

Openness

We will act and take decisions in an open and transparent manner. Information will not be withheld from the public unless there are clear and lawful reasons for so doing.

Honesty

We will be truthful.

Leadership

We will exhibit these principles in our own behaviour. We will actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

We will focus on our core governance functions:

1. ensuring there is clarity of vision, ethos and strategic direction
2. holding executive leaders to account for the educational performance of the organisation and its pupils and the performance management of staff
3. overseeing the financial performance of the organisation and making sure its money is well spent

NGA recognises the following as the fourth core function of governance:

4. ensuring the voices of stakeholders are heard

As individual members, Trustees and Governors we will

Fulfil our role & responsibilities

1. We accept that our role is strategic and so will focus on our core functions rather than involve ourselves in day-to-day management.
2. We will fulfil our role and responsibilities as set out in our [scheme of delegation](#).
3. We will develop, share and live the ethos and values of our school/s.
4. We agree to adhere to school/trust policies and procedures as set out by the relevant governing documents and law.
5. We will work collectively for the benefit of the schools.
6. We will be candid but constructive and respectful when holding senior leaders to account.

7. We will consider how our decisions may affect the school/s and local community.
8. We will stand by the decisions that we make as a collective.
9. Where decisions and actions conflict with the Seven Principles of Public Life or may place pupils at risk, we will speak up and bring this to the attention of the relevant authorities.
10. We will only speak or act on behalf of the board if we have the authority to do so.
11. We will fulfil our responsibilities as a good employer, acting fairly and without prejudice.
12. When making or responding to complaints we will follow the established procedures.
13. We will strive to uphold the school's / trust's reputation in our private communications (including on social media).
14. We will not discriminate against anyone and will work to advance equality of opportunity for all.

Demonstrate our commitment to the role

1. We will involve ourselves actively in the work of the board, and accept our fair share of responsibilities, serving on committees or working groups where required.
2. We will make every effort to attend all meetings and where we cannot attend explain in advance why we are unable to.
3. We will arrive at meetings prepared, having read all papers in advance, ready to make a positive contribution and observe protocol.
4. We will get to know the school/s well and respond to opportunities to involve ourselves in school activities.
5. We will visit the school/s and when doing so will make arrangements with relevant staff in advance and observe school and board protocol.
6. When visiting the school in a personal capacity (for example, as a parent or carer), we will continue to honour the commitments made in this code.
7. We will participate in induction training and take responsibility for developing our individual and collective skills and knowledge on an ongoing basis.

Build and maintain relationships

1. We will develop effective working relationships with school leaders, staff, parents and other relevant stakeholders from our local community/communities.
2. We will express views openly, courteously and respectfully in all our communications with board members and staff both inside and outside of meetings.
3. We will work to create an inclusive environment where each board member's contributions are valued equally.
4. We will support the chair in their role of leading the board and ensuring appropriate conduct.

Respect confidentiality

1. We will observe complete confidentiality both inside and outside of school when matters are deemed confidential or where they concern individual staff, pupils or families.
2. We will not reveal the details of any governing board vote or any data which is shared at our meetings.
3. We will ensure all confidential papers are held and disposed of appropriately.
4. We will maintain confidentiality even after we leave office.

Declare conflicts of interest and be transparent

1. We will declare any business, personal or other interest that we have in connection with the board's business, and these will be recorded in the [register of business interests](#).
2. We will also declare any conflict of loyalty at the start of any meeting should the need arise.
3. If a conflicted matter arises in a meeting, we will offer to leave the meeting for the duration of the discussion and any subsequent vote.
4. We accept that the Register of Business Interests will be published on the school/trust's website.
5. We will act in the best interests of the school/trust as a whole and not as a representative of any group.
6. We accept that in the interests of open governance, our full names, date of appointment, terms of office, roles on the governing board, attendance records, relevant business and pecuniary interests, category of governor/trustee and the body responsible for appointing us will be published on the school/trust website.
7. We accept that information relating to board members will be collected and recorded on the DfE's national database (Get information about schools), some of which will be publicly available.
8. We understand that potential or perceived breaches of this code will be taken seriously and that a breach could lead to formal sanctions such as removal from the Trust Board or LAB.

Northampton School *for Boys*
Multi Academy Trust

Financial Regulations Manual

Introduction

These regulations have been adapted from the NSB Single Academy Finance Regulations and come into effect on the formation of the Multi Academy Trust of the same name.

These finance procedures are designed to reflect the Articles of Association of the Company, be compliant with the Companies Act 1985 (and subsequent Acts);

Charity Law and the requirements of the Charity Commission and its Statement of Recommended Practice (SORP) and comply with the advice in the Finance Handbook issued by the ESFA, as stated in the funding agreement. As a Central Government public sector body the company is also subject to public sector standards of accountability.

These procedures are reviewed by the Trust Board and the Responsible Officer annually. The Executive Head of the Trust in his role as Accounting Officer is accountable to Parliament for the school's actions in spending public money.

All employees of the school are bound by these procedures, but particularly those who have the responsibility of a delegated budget. All employees have a duty to ensure that the school's assets are protected, that waste is minimised and that they only incur costs to the school where they are authorised to do so.

All staff must familiarise themselves with these procedures, as far as it affects them, and make reference to this document when taking steps which create financial liability. These are designed to ensure that those who follow the procedures are protected from personal liability and professional misconduct. Failure to follow these procedures may result in either or both.

A key feature of these procedures is that financial transactions are transparent and subject to appropriate checks and balances so that they can be demonstrated to meet the requirements of regularity (money is spent on the purposes for which it is intended), propriety (honestly, ethically and avoiding conflict of interest) and value for money; risks are properly managed and the use of resources is properly accounted for.

The finance procedures seek to make explicit and bring together the roles of the Trustees, Governors, the Responsible Officer, the Accounting Officer, Senior Staff, Finance Personnel and other employees of the school who may have a range of financial responsibilities.

Income

The Trust receives all grant income from the ESFA. The General Annual Grant (GAG) is calculated from the numbers of students on roll (Basic Entitlement) together with additional funding based on other pupil led factors for students on roll such as: Deprivation Levels, Prior Attainment Levels, English as an Additional Language (EAL) Levels. A small lump sum payment, the same for all schools, is also made.

Sixth Form funding takes into account returns relating to how many students started on which courses in September and whether those students stayed on the courses and passed their exams.

It is possible for the Trust to bid for 'High Needs funding' from the Local Authority for some students where it can demonstrate that the AWPU has already been spent in its entirety.

The schools will generate a small income from a variety of "Business activities". This includes, letting the Theatre, other buildings and Sports facilities – which are meant to be profit-making; other chargeable activities such as Peripatetic Music Tuition – which is non-profit making and is subsidised at NSB by the NOGSF, and Catering and the School Shop which are, in principle, run as non-profit making services.

As an exempt charity the Trust can recover VAT incurred on all purposes closely related to the provision of education. This does not include any business activities.

NSB receives additional funding from the Northampton Old Grammar School Foundation, a Charitable Trust associated with the school. This funding is restricted in that it can only be used for the benefit of students on roll at NSB and not any other School in the MAT, and is donated on the understanding that any donations are in no way to the financial detriment of the School when resources are allocated within the MAT.

A significant sum of money goes through the accounts in relation to school trips, particularly residential activities. Each trip is expected to break even, albeit some of the trips at NSB are subsidised through the NOGSF.

Monitoring and Reporting

Grants from the ESFA are scheduled before the financial year starts and income is verified against the schedule. Any shortfalls are reported to the Trust Board via the monthly reporting process.

Control checks will be done to ensure that:

- income is captured and recorded in an accurate and timely manner
- restricted income is identified and its expenditure can be identified
- all income is evidenced by appropriate documentation
- all income is banked in a timely manner
- any debt is promptly identified and chased and collected
- there is separation between the banking of income and collection of income
- receipts are issued for income received, where appropriate

Budget-setting

The Trust is provided with indicative funding information with respect to each MAT School from the ESFA, for a September-August financial year, during January and a final Budget by the end of March. The Trust Board will formulate a budget plan for each School for the following Financial Year by July. This budget forecast return (BFR) is submitted to the ESFA before the end of July each year. Money will be allocated between the Schools in line with the funding it would receive as a standalone school, with adjustments made for any shared staffing, services provided by other schools within the MAT and any central MAT costs, calculated on a proportional basis

Changes in allocations to the accounts may be sanctioned by the Trust Board including the allocation of reserves and contingency.

Senior Staff will take the appropriate steps to ensure that decisions only impact on income streams or expenditure commitments when the financial implications have been considered, budget amendments made and Trustees consulted where necessary

For accounting purposes some accounts are divided into types of expenditure – e.g. books or equipment. Spending heads and their support staff can vire money between these purposes without any authority from spending authorisers. Accounting staff can action re-charges between accounts (for reprographics or other consumables for example) without reference to any authorisers. The Finance Director will check and sign off the journals relating to these transfers on a monthly basis.

Contingencies and Risk Management

There are school-managed factors which can affect income and there are decisions taken by Central and Local Government which affect income. The school must manage to minimise the risks associated with the former and be capable of responding to the latter. Where possible the school should seek to influence the latter by engaging in debate and being active in consultations.

Income from the Northampton Old Grammar School Foundation for NSB is dependant on the income available to the Foundation Governors. The Trust is informed of the financial position for the coming year in advance of planning to spend the funds provided.

Expenditure

Staffing Budgets

Staffing costs make up over 80% of the Trust's expenditure. The Spending Head is the Executive Head, who is also the Accounting Officer.

Employees of the Trust are almost exclusively permanently employed and payments are substantially fixed and predictable over time. There are limited overtime costs relating to employees on fixed hour contracts. A small number of individuals are employed on an occasional basis, for example in sports coaching, exam invigilation or help out in the summer holidays.

Budget-setting

The teachers budgets are based on staffing levels required to deliver the curriculum for the following Academic year and which is determined by Easter. Assuming permanent staff are retained, costings are done on a per-person cost to the Trust taking into account incremental and threshold projections and changes in on-costs. Teaching support staff (members of the AIT Team and Cover Supervisors) are planned to meet anticipated needs for supporting students with an Education Health and Care Plan (EHCP) and to provide sufficient cover for absent teachers, based on recent absence patterns. Support staff, including Admin Staff, Estate and Technical, Catering and Cleaning staff are calculated in the same way, but adjusted to meet changing needs rather than based on the Curriculum.

Value for money

The Trust Board will work with the Executive Head to ensure that the best staff are recruited to the schools for the salary scales available and that staff are only given responsibility allowances for genuine responsibilities which add value to the schools. Performance management by Senior Staff will ensure that staff deliver the highest quality of service to the schools and that staffing structures and responsibilities are reviewed regularly to ensure that they are still fit for purpose. Work with the teacher training partnership will provide access to promising trainees who may be needed to fill vacancies from time to time and in order to grow the Free School.

Contingencies and Risk Management

Contingencies are built into the staffing budgets to allow for medium to long term sickness, maternity cover and the possibility of in-year replacement of staff. Given that so many staff are long serving and have progressed through the salary scales, it is more common for new staff to be appointed at an initial saving to the staffing budget. Allowances are made, however, so that this need not be a primary consideration and so that appointments can be made of the best applicant at the appropriate level for a vacancy. Sometimes it is helpful if the Executive Head or Principal can create a position of responsibility to meet a new need within the school and some contingency is generally allowed for this eventuality.

Within a teaching staff of over 100, across the MAT it is possible that in any one year there may be a number of staff who suffer prolonged absence due to illness. Flexibility within the teaching allocation and a budget for Supply Staffing should provide sufficient contingency. Similarly within the support staff strategic absence can occur and additional temporary staffing may need to be employed.

Where supply costs have not been required at the level allowed for then monies can be released by the Executive Head for other expenditure projects in the school.

Retaining funds until the summer term allows for exceptional variation in relief staffing costs. Contingent staffing is available in an 11-18 school from May when Y11 and Y13 are on exam leave.

Staffing costs are low risk to cash flow in that monthly costs are highly predictable, staffing costs are high risk to cash flow in that wages are contractual obligations whatever the bank balance may be. It would constitute a breach of funding regulations for the Trust to become overdrawn. Payment runs (for invoices for other purchases) are checked to ensure that sufficient monies to cover forthcoming salaries, tax and NI payments will remain and monthly cashflow projections are reviewed by the MAT Finance Committee.

Governance and Management

The Trust Board agree the parameters and policies associated with the employment of staff at the schools. Trustees are involved in the appointment process of all senior permanent staff. Typically the LAB Chair will be involved in the appointment of teachers at their respective schools. Issues of principle relating to maternity cover, staff absence and contingency arrangements will be considered at Trust meetings. The application of these principles will be considered at the monthly meetings of the Principal

The monthly payroll is the means by which payments are made from the staffing budget and the process is detailed in the annexes to this manual.

All variations to the budgeted monthly pay of staff – for reasons such as overtime, mid-day supervision activities, are listed for the Principal to sign and approve. Where claims are made for additional payments, these are countersigned by a line manager who can confirm that the work was done

The work of the payroll clerk is cross-checked against the budget by the Finance Officer before the payroll is sent for payment by BACS. The amounts paid by BACS are checked against the payroll totals and the detail randomly checked against the pay records by the Finance Director and signed.

Monitoring and Reporting

A report for each month is presented to the next Finance committee meeting showing the actual cost of each section of the salary budgets against projection, together with reasons for variances. The committee will consider any recommendations from the Finance Director that allocations to the staffing budgets are made and agree any movement of funds between contingency budgets such as maternity and supply teacher costs or teaching and supply costs in the case of an unfilled vacancy.

Internal Audit verifies that the payroll procedures are being adhered to.

Control checks will be done to ensure that:

- the payroll is authorised on a monthly basis

- there is evidence that the payroll is checked for accuracy before processing
- a payroll file is maintained for each member of staff
- changes to payroll are documented and authorised
- there is adequate separation of duties
- PAYE, NIC, and pension contributions are paid in a timely manner

Estate Budgets

The Estate Manager oversees a number of budget headings related to school premises and associated costs across the Trust. These activities account for over 10% of a school's expenditure and include energy costs, security costs, furniture, decoration, grounds upkeep and repairs and maintenance. The Estate Manager will arrange for buildings works of a modest nature to improve the school facilities, where funds are available – such as remodelling, refurbishment, window replacement and facility conversions.

The cleaning of the schools is carried out by a team of cleaners employed by the Trust, overseen by a Cleaning Manager, under the line management of the Estate Manager, who manages the cost of this activity.

Letting of the school premises to outside bodies is a related activity which the Estate Manager provides services such as security and cleaning as well as having oversight of safety issues. The Estate Manager advises on costs to the school of providing lettings and this forms the basis of charges made.

The management of the premises is closely tied to Health and Safety, which is also the responsibility of the Estate Manager.

The Estate Manager is charged with providing high quality facilities which meet the needs of the curriculum and which are safe and comfortable. He is also charged with doing so within a given overall budget. To satisfy the need to analyse expenditure the estate budgets are spread across a number of nominals, each of which is allocated its own budget.

Budget-setting

The Estate budgets are set based on a 5 year maintenance plan prepared and updated by the Estate Manager in conjunction with a Senior Staff line manager and are agreed by the Trust Board. The LABs have oversight of the work done in maintaining the grounds and premises and review the plan on an annual basis.

The purpose of the plan is to anticipate expense in maintaining and improving the school facility, to spread the cost of maintenance over several financial years, to minimise wasted cost in repairing what should be replaced and to ensure that the value of the estate is maintained or improved over time.

Value for money

The Estate Manager will work with his Senior Staff line manager to negotiate utility contracts at the most favourable rates, monitor usage and avoid waste. They will look to make use of

external procurement companies specialising in schools. Buildings developments will consider sustainability with respect to running costs, cost of maintenance and longevity. Similar considerations will be made in deciding whether to repair or replace.

In deciding whether work will be carried out in-house or by bringing in external contractors the Estate Manager will balance the skills and capacity of the Estate team of staff with the extra costs in contracting out. Regular tendering of external contractors should take place, especially where work is regularly placed with the same supplier. Knowledge of school systems and experience of the quality of past work completed will be considered alongside cost, but preferential rates should be sought where regular work is placed.

Contingencies and Risk Management

Energy costs are dependant on external temperatures and weather patterns vary from year to year. Energy price rises are not always known well in advance. Energy costs are closely monitored, with instrumentation available to the Estate Manager to track consumption. Historic data for the school allows expenditure to be profiled on a month by month basis. Sufficient contingency is built in to allow for seasonal fluctuations.

Plant failure and repairs due to vandalism are costs which are, by their nature, unpredictable. In addition to the minimum predicted costs, a level of contingency is, ideally, built into estate budgets to allow for such fluctuations. Ultimately the level of ongoing decoration and refurbishment may need to be adjusted depending on the call for those contingencies.

Virement between estate nominals, is a necessary process to manage the estate costs overall and to optimise the use of any one year's budget to complete as much of the planned activity as is affordable and the Estate Manager has the authority to do so without signed authority, unless the virement exceeds £5000, which must be authorised by the Finance Director.

Some estate costs can be a significant proportion of the difference between salary costs and the monthly grant paid by the ESFA. As such, these activities pose a potential cash flow risk. Effectively, the expenditure needs to be saved for, and either be covered by carry forward or paid for later in the year as monthly surpluses accumulate. Any works exceeding £10,000 will need to follow a formal tendering process and this will trigger a cash flow forecast consideration so that the works and payment can be planned well in advance. Authorisation of the tender award will incorporate a payment date agreed by the Finance Director.

Typically projects will occur at the end of the financial year (July/August) when final grant payments will be received and the residue of the school budget is known.

Governance and Management

Estate budgets are prepared, in consultation with a senior member of staff, by the full time Estate Manager, who maintains a rolling 5 year maintenance plan. Plans are discussed and agreed with the Governors Estate, Health and Safety committee. The Trust Board considers these plans in the context of the overall budget and available reserves. Progress reports are

made at meetings scheduled on a termly basis and reviewed in the light of Health and Safety inspections, unforeseen maintenance demands and emerging requests for modifications to meet changing school needs.

The Estate Manager will commit Trust monies by placing Purchase Orders which require Senior Staff authorisation; by negotiating contracts to supply services (subject to the school's procurement and tendering procedures, which require Senior Staff authorisation) or for minor works and procurement of materials to make urgent repairs without prior authorisation by Senior Staff. Transactions up to £150 can be authorised by the Estate Manager without the placement of a purchase order. Transactions between £150 and £3,000 can be made without prior authorisation, but orders should be placed either in advance or retrospectively for Senior Staff authorisation. Transactions to purchase goods or arrange works to be done valued over £3,000 must follow the ordering process where the orders are keyed in, authorised by the Senior Staff line manager in advance of procurement. Ongoing services such as gas, electricity and water supplies and annual maintenance contracts are not subject to the purchase order process.

The Estate Manager can vire funds within the estate nominals, ensuring that expenditure is correctly analysed for the school accounts and reports but also ensuring that necessary works can be carried out within the overall estate allocations. Virements exceeding £5,000 must be countersigned by the Finance Director.

Monitoring and Reporting

The Senior Staff line manager will meet regularly with the Estate Manager to review premises issues and expenditure.

The estate budgets will be reviewed by the Finance committee, through nominal and ledger accounts reports showing expenditure against budget. Virements over £5,000 will be reported to the next monthly meeting after they have taken place. Progress of budgets against profiles will be reported for utilities and the balances of other budgets considered against planned works.

Any major building projects will be notified to the full governing body and will, where necessary, engage external professional advice and project management.

The Internal Audit will verify that tendering and purchasing procedures have been adhered to and that value for money has been sought.

Control checks will be done to ensure that:

- all expenditure has been made using a purchase order where appropriate
- where purchase orders have not been placed, authorisation is given retrospectively
- expenditure is placed against the correct nominal codes
- purchases are correctly analysed between capital and revenue expenditure
- expenditure using GAG funding complies with procurement rules

ICT Costs

Spending on servers, network infrastructure, computers, projectors, broadband services and software accounts for 2% of the school's budget in a typical year. Much of the school's administration and teaching is dependent on computer systems being operational with a high level of reliability.

Budget-setting

Each school maintains a register of hardware, including the purchase dates of equipment. It is policy to obtain 3 year warranties where available and to replace hardware within a year or two of that warranty expiring (computers) and at the end of the warranty life (servers). There is, therefore, a rolling replacement programme aimed at ensuring a spread of age of hardware within the school and a stable replacement budget. Broadband services are tendered for every three/five years and a three/five year contract entered into. Policies are in place to manage broadband demands so that performance does not deteriorate significantly over time. The senior ICT technician and the Senior Staff line manager prepare an annual budget proposal based on the rolling replacement programme and including any proposed developments or expansion of provision. Annual licences for software are based on a per user or per site basis and the most favourable ways of paying for licences is sought.

The Free School is under contract for ICT procurement for the first 5 years and all expenditure to be claimed from the DfE Free School ICT allowance must follow that procurement contract.

Any proposals for significant new developments are considered by Senior Staff and taken to the Trust Board for approval. The Trustees approve the annual budget for ICT. Routine expenditure is administered by the Senior Technician and authorised by the Finance Director, significant developments and annual replacement programmes are administered by the Director of Information Services in conjunction with the Finance Director.

Value for money

Price comparisons are made annually and the replacement computers are ordered at one time so that the most competitive price can be obtained. Adoption of the same hardware and software across the Trust minimises inefficiencies in scale and enables in-house expertise to be optimised, largely eliminating payments to external ICT support. Where appropriate all Trust schools should utilise the Free School contract which guarantees prices for its duration.

The costs which arise due to printing and damage to classroom computers are re-charged to departments to incentivise due care and economy of use. ICT consumables are purchased centrally and are subject to annual value for money comparisons and bulk purchase.

Contingencies and Risk Management

The replacement budget and timing of replacement works (mainly in the last 2 months of the financial year) mean that equipment failures which arise can be covered. In the event that the

school needs to run with significant levels of equipment out of warranty then a contingency for repairing or replacing failed computers would be necessary.

Key hardware (servers, switches etc.) are protected from power surges and short power outages. In the event of a disaster (flood or fire) affecting the server room, backup of systems are located remotely to ensure that the ICT systems could be restored to previous levels within a few days, depending on the scope of the damage

Governance and Management

ICT performance and reliability is managed by a senior member of staff, operating across the Trust, who line manages the technician team. ICT and MIS issues are reviewed by the Senior Leadership teams.

The ICT related risks are assessed annually by the Trust Board

Monitoring and Reporting

The ICT budgets are monitored by the Trust Board.

The Responsible Officer will verify that tendering and purchasing procedures have been adhered to and that value for money has been sought.

Control checks will be done to ensure that:

- all routine expenditure has been made using a purchase order where possible
- where purchase orders have not been placed, authorisation is given retrospectively
- expenditure is placed against the correct nominal codes
- purchases are correctly analysed between capital and revenue expenditure
- expenditure using GAG funding complies with procurement rules

Examination Fees

The schools operate a simple curriculum with a minimum of student choice at GCSE meaning that terminal examinations are sat in the Summer term.

Budget-setting

All students sit examinations in all courses which they follow and there is only a small drop out rate in the Sixth Form. Examination costs are, therefore, highly predictable. Budgets are prepared for the coming year based on fixed exam fees and known numbers of students following a known number of exam courses.

Contingencies and Risk Management

Additional exam costs are now negligible due to the reformed qualifications system. Some re-sit exams for English and Mathematics may take place in Year 12. Whilst the exam fees are considerable in one go, they are late enough in the year and known in advance so require cash flow planning but, if planned for, do not constitute a risk. There are established

procedures for making entries and checking entries so that late entry fees and additional administrative charges are kept to a minimum.

An increasing number of 'review of marking' and 'access to scripts' requests now takes place following the release of examination results. Where the school supports a post-results request, the school will pay in full. Where this is requested by a student and not supported by the school, the student will pay in full. If the request is successful, the fee is not charged by the examination board. There are procedures in place for the approval of post results requests.

Governance and Management

The Examinations Officer works closely with a senior member of staff to prepare the exams budget and to administer exam entries and re-sits.

The Examinations line manager will report from time to time to the Trust Board and will seek agreement from them for any change to entry policy. The Trust Board will be consulted over any change in policy which affects the exams budget.

Monitoring and Reporting

The exam entries constitute the financial commitment and a check is made by the Senior Staff line manager that the bulk entries will be covered by cost at the time the main annual entries are submitted.

The exam fees are substantially paid all at the same time in relation to the summer exam season. Expenditure against budget will, therefore, be reviewed by the Trust Board each year.

Other Expenditure Cost Centres

Smaller budgets are managed by Curriculum Team Leaders, Senior Staff and senior admin staff. These areas of expenditure empower staff with responsibilities to access school money to fulfil their roles. Typically, finance is only one of a number of responsibilities the budget holder will have and so systems and controls are set appropriately.

Some budgets are by definition to be only spent on one type of expenditure – e.g. postage or telephones, whereas others e.g. the Maths Curriculum Team or Marketing might incur expenses across a range of nominals. Some cost centres are, therefore, single nominals and others are part of a ledger account which may spend against a range of nominals. It is not expected that a small budget holder will profile a small budget of maybe a few thousand pounds across several nominals and be bound to that for the academic year. In any event this is likely to encourage the misanalysis of spending when orders are placed. Spending heads and their administration support staff may, therefore, request transfer of monies as needed between nominal, without independent authorisation. It is considered that the change to budgets as reported to the ESFA, are not material and that such adjustments are not a change to the internal budget, set by the Trustees to allocate monies to spending heads.

Budget-setting

A wide range of factors can affect the different cost centres referred to in this section. Prior to the budget-setting process the Finance Director will gather information, including feedback from spending heads and historic expenditure patterns to draft a balanced budget. The Finance Director will then consult with other Senior Staff before proposing a draft annual budget to the Trustees. Once agreed this will be presented to the Trust Board for approval

Contingencies and Risk Management

The spending heads vary in experience of financial management and vary in terms of aptitude in running a school cost centre, however many have been running their accounts successfully for many years and are familiar with the annual rhythm of financial demands.

Given that the average proportion of the school budget for each of these cost centres is 0.1% of the school budget, the potential threat to the school's overall expenditure and the capacity to lead to cash flow issues is low risk for a single account. The collective effect is of significance, however, and so the management of the accounts needs to be very tight so that overspends are rare.

Many of these accounts are cash limited – when the budget is spent, spending stops. Orders can not be authorised in excess of the account balance. Overspends can occur due to re-charging of reprographics costs, but such internal re-charging can be carried forward to the following financial year. Providing there is not an overall overspend in school reprographics this will not adversely affect the overall end of year balance.

Where the School Development Plan proposes additional spending in any one area of the curriculum or other school activity, additional funds may be made available. The size of the Development Plan budget will depend on the overall budgetary position and will be reviewed towards the end of the financial year.

Governance and Management

Typically expenditure is initiated by a spending head making a requisition to a designated member of the support staff. The support person will check the budget balance for the type of expenditure requested and also ensure that value for money is being sought before generating the purchase order. The order is authorised by the Senior Staff line manager for the cost centre, having checked that this expenditure is not putting the account at risk of overspend and checking that the nature of the expenditure is appropriate and for the purposes allocated.

Orders are either printed by a finance clerk before posting or emailed directly to the supplier. The spending head confirms that goods or services have been received and final checks are made when the invoice is processed. The payment is scrutinised by a senior member of staff as part of the payment run checks and payment is actioned by BACS (or cheque) which is electronically signed by the Finance Director (or cheque signed by two signatories).

Transactions which go through the ordering process are, therefore, monitored at a number of stages. Any material issues are fed back to the budget holder for action.

Curriculum areas each have a link Governor who meets regularly with the Team Leader to discuss progress, including any financial issues. Any issues which arise – such as budgetary constraints – are fed back through the LAB meetings.

Monitoring and Reporting

The Finance Committee of the Trust Board will review account balances at each meeting. Although each of these accounts are not separately profiled, the Finance Director will report any expenditure patterns which may mean that accounts are exhausted before the end of the financial year, and any remedial action to be taken. Where necessary, virements will be approved.

The Internal Audit will verify that tendering and purchasing procedures have been adhered to and that value for money has been sought.

Control checks will be done to ensure that:

- all expenditure has been made using a purchase order where possible
- where purchase orders have not been placed, authorisation is given retrospectively
- expenditure is placed against the correct nominal codes
- spending heads are operating within their allocation
- spending is appropriate to the cost centre to which funds are allocated

Business Accounts

The school carries out a number of activities that involve income and expenditure, either as a service to the students and their parents or as means of fund raising

Catering

The school's canteen provides food for students and staff, meetings and events. Free school meals are provided to students who are entitled to them, for which the school receives funding. A healthy eating policy is followed, for the benefit of the students and staff and provision is managed in a way that helps with the management of the school – cleaning, supervision and litter issues. Cost to the students and their parents are kept as low as possible to encourage access to well balanced meals rather than snack food alternatives.

Given purpose built modern facilities the catering activities are expected to break even or make a very small profit when food expenditure, staffing costs and overheads are taken into account.

Fresh food is purchased on a daily basis and does not lend itself to the purchase order processing system. The Catering Manager, therefore has the authority to place orders directly and the invoices are countersigned as authorisation before payment. Records of orders

placed, typically on supplier order sheets, are retained and cross checked against deliveries and invoices. The order record is attached to the invoice when signed off by the Catering Manager and submitted to Finance each working week. These records are to be filed in Finance.

Budget-setting

The Catering Manager will propose a business plan to the Trust Board, setting prices and staffing levels which should project to produce a small profit.

The free school meals costs, the provision of a meal allowance to staff supervising students through lunch and the Hospitality budget all make up a formal part of the school budget. The income from selling food and the catering expenditure are not included as budget figures as they are expected to balance. The modest profit accrues into contingency.

Contingencies and Risk Management

As with any staffing budget the catering costs can be affected by long term absence and variances in staffing costs need to be allowed for in the overall business plan for catering.

Students in years 7-11 are retained on site so are a captive market, but may opt to bring packed lunches. Liaison with the student body through the school council, satisfaction surveys and publication of menus in advance on the school's website seek to retain a healthy customer base. ParentPay as a system of parents pre-paying for food contributes to stability of sales.

Where necessary, price adjustments or adjustments to staffing levels can be made.

Governance and Management

The Catering Manager works closely with a senior member of staff to manage and monitor the performance of the canteen. Monthly analysis of income and costs are completed by the Catering Manager and reconciled with records in finance. Periodic stocktakes are completed.

Cash received through the cashless catering system is counted by the Catering Manager and reconciled with the electronic records, daily. Both are then cross checked by the Finance Officer. Independent records are kept by Finance and on the Impact system and reconciled. Other payments are received through ParentPay, where parents pay electronically and where purchases are then deducted from their balance on Impact. These payments are credited directly to the school's bank account and credited accordingly when the bank transactions are imported each week into the accounting software.

The overall profitability of the canteen is reviewed by the Trust Board termly and prices and staffing levels reviewed in the light of these financial reports.

The Internal Audit will verify that tendering and purchasing procedures have been adhered to and that value for money has been sought.

Control checks will be done to ensure that:

- the business plan is sustainable
- the school deals correctly with any tax implications

Lettings and Box Office takings

The schools will let out the theatre/hall, sports facilities, meeting rooms and other teaching spaces, when not in use for school activities. Tickets are sold for seats in the theatre both for productions put on by the schools and when let out to others, which offsets their letting fee.

Budget-setting

It is the policy of the school that educational use takes priority over letting parts of the site to the public, that wear and tear on the facilities be considered and that excessive use will inconvenience the immediate neighbours of the school are all considerations in determining the levels of lettings. The schools are not, therefore, marketed to their full economic potential, but rather a balance is sought taking these other factors into consideration. The establishment of long term lettings relationships with clients whose use of the schools' facility does not impact on the school is sought.

No fixed target is set for lettings income, when grant funds cover core expenditure, but lettings income provides the opportunity for the funding of additional developments and contingencies which emerge during the year.

Contingencies and Risk Management

Whilst the timelines of each letting are likely to be different, the collection of a deposit and the collection of ticket sales for theatre bookings make it unlikely the school will make a loss on an individual letting. Payment in full is sought in advance but there is the possibility of a debtor failing to pay what is due. Care is taken in the letting agreement to ensure that the contract is specific so that the client is fully aware of what is and is not covered by the agreement. Disputes are historically rare. It is possible for the lettee to be unable to pay or to refuse to pay and the school would pursue this through the small claims court if necessary. Historically non-payment is rare.

Governance and Management

The lettings are arranged through a senior member of the Admin support staff, lettings are billed and box office takings handled by a different member of staff and the finance department receive the income and reconcile against debts. The Finance Director checks the position regarding unbilled and un-received lettings fees each month and the progress in the booking progress of forthcoming lettings (whether contracts have been issued and whether deposits have been obtained).

An aged debtors report is reviewed at each Finance Committee meeting.

The Internal Audit will verify that lettings procedures have been adhered to and that the school has collected income which is due.

Control checks will be done to ensure that:

- a consistent charging policy has been applied
- debts have been recovered
- income is banked promptly
- records are up to date and accounts closed
- any conflicts of interest are identified and declared
- profits are identified and allocated to contingency funds

School Fund

School fund is an umbrella term for income and expenditure accounts which deal with non-grant income for self contained purposes. This includes separate accounts for each school trip; the staff association (which collects donations from staff which are used to buy leaving presents), the music society (where funds are raised and donations are received which are typically used to purchase additional instruments for school use). These accounts are restricted insofar as the income is meant for a particular purpose and is run in isolation from other activities. Such activities are expected to neither make a profit nor a loss. Some run indefinitely.

School Trip

Permission needs to be sought from the Executive Head/Principal to run a school trip and checks are made regarding risk assessment, impact on other activities etc.

Budget-setting

Once a trip is agreed, an Expenditure Plan is prepared by the trip leader, identifying all income and expenditure planned for the trip and demonstrating that the trip will neither make a profit nor loss. A separate ledger account is then set up, accruing for the income due on the trip.

Contingencies and Risk Management

Trip expenditure plans assume a given number of individuals will take part and assume that all costs are known. Deposits are taken which are non-refundable once financial commitments (such as flight bookings) have been made. This reduces the risk of the trip falling short due to students dropping out. Reserve lists are retained where appropriate.

In the event that a curriculum based trip or entitlement trip (where all students in a year group are encouraged to take part) suffers a shortfall between income and expenditure there is a residential education fund, provided by the Northampton Old Grammar School Foundation, which can subsidise such activities, at NSB only. A target subsidy level will be set in

advance. The level of subsidy drawn upon will depend on the final balance up to a pre-set maximum.

Governance and Management

In approving the trip the Executive Head/Principal agrees that the trip leader is sufficiently experienced to fulfil that role. A senior member of staff oversees residential trips and ensures that arrangements are properly in place depending on the circumstances of any individual trip. This person will authorise a preliminary visit to make health and safety risk assessments where necessary.

The Finance Director will monitor the financial progress of the trip and will check 2 weeks ahead of a trip departing, that all monies have been received so that students do not go on trips with monies still due. In cases of hardship, parents can apply for a subsidy of up to 50% towards the “entitlement trips”, but such subsidies must be agreed in advance and not taken by default.

Trip accounts should be closed within 2 school weeks of the trip’s completion, small balances transferred to a contingency fund and balances of more than £4.99 per head returned to the parents of the students. With many trips the trip leader will disburse small surpluses to the students on the last day as part of their spending money so that the trip finished with a zero balance. The finance clerks have authority to issue refunds within these limits and will seek authorisation from the finance director where a full refund is requested by the trip leader.

In closing the trip, the trip leader must account for monies taken in cash. Receipts should be provided where possible, a note of un-receipted expenditure made where not.

The Finance Director should sign off the account as closed when all monies are accounted for.

The Internal Audit will verify that school fund procedures have been adhered to and that the school has collected income which is due.

Control checks will be done to ensure that:

- trip and expenditure plans have been authorised in advance
- the trip accounts approximate to the plans
- the trip account has been closed
- money received is properly accounted for
- debts have been recovered
- subsidies have been planned for and recorded appropriately

Additional Checks and Controls overseen by periodic internal audit:

Governance:

- meetings are conducted in accordance with the instruments of governance
- Trustee meetings are minuted and evidenced as such
- Trustee meetings are signed and dated

- governor and Trustee appointments are in accordance with the memorandum of agreement
- Trust committees are established and in operation
- the register of interests is updated and presented at each Trustee meeting for signature
- all write-offs of debt or liabilities for single items up to £500 must be authorised by the Executive Head
- all write-offs of debt or liabilities for single items above £500 and up to £45,000 must be approved by the Trust Board.
- all write-offs of debt or liabilities for single items over £45,000 must receive prior approval from the ESFA
- disposal of fixed assets achieve the best price that can be reasonably obtained
- external auditors are appointed in line with DfE recommendations
- the Trust meets all of its DfE and statutory reporting deadlines
- the Trust has a clean audit
- the Trust has a risk management policy in operation
- the risk management policy is updated regularly
- the actions of the risk management policy are put into action
- the Trust has appropriate insurance in place

Scheme of Delegation of Powers

1 Powers and Duties Reserved for the Trust Board

The Trust Board shall be responsible for:

General

1.1 The Trust Board has responsibility for oversight of the Financial Administration of the Trust. It is responsible for the approval of a written scheme of delegation of its financial powers and duties to its Finance Committee, the Executive Head/Principal and other staff. The scheme must satisfy the Trust's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within the Trust. The Scheme of Delegation should be operated in conjunction with the Financial Regulations of the Trust.

Budgets/Budgetary Control

1.2 normally approving the annual budget for each school at least two months prior to the start of each financial year.

1.3 considering budgetary control reports from the Finance Director at every meeting

1.4 authorisation of all virements in excess of £50,000 between major budget headings. Details of all virements approved and authorised by the Finance Committee are to be formally notified to the Trust Board.

Purchasing

1.5 maintenance of a Register of Business Interests for all Members, Trustees and Governors and those Academy staff with financial responsibilities.

1.6 authorisation of the advertising of tenders of £100,000 and above, and authorising the award of such tenders. When the need to proceed with tendering does not coincide with a Trust meeting Trustees are to be notified of the intent to tender by email. Trustees are to be invited to view tender documentation and attend the meeting to award a tender. All tenders for supply, services and design contracts over £213,477 and for works contracts over £5,336,937 must follow the Public Sector Procurement process using the 'Find a Tender Service (FTS)'. This threshold remains in place from 1 January 2022 and has been determined by the World Trade Organisation's Government Procurement Agreement. This will be revised again and new rates applied from 1st January 2024.

Income

1.7 authorisation of the write off of debts not collectable as per the credit control policy (the ESFA's prior approval is also required if debts are to be written off are above the value set out in the Academies Financial Handbook).

Security of Assets

1.8 Authorisation of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable asset value in excess of £10,000. Other than land, buildings and heritage assets, trusts can dispose of any other fixed asset without ESFA's prior approval, ensure that any disposal achieves the best price that can reasonably be obtained, and maintains the principles of regularity, propriety and value for money

Accounts and Audit

1.9 Approval of the audited financial statements prior to submission to the ESFA by 31 December.

1.10 Receiving the reports of the external auditor.

1.11 Informing the ESFA if it suspects any irregularity affecting resources.

Personnel

1.12 Authorising permanent changes to the Academy's establishment.

Security of Assets

1.13 Ensuring that there are annual independent checks of assets and the asset register.

Insurances

1.14 Ensuring that arrangements for insurance cover or Risk Protection Arrangement are in place and adequate.

2 The Duties of the Finance Committee of the Trust Board

2.1 Considering budgetary control reports on the Academy's financial position at every meeting, taking appropriate action to contain expenditure within the budget and report to the Trust Board.

2.5 Reviewing the virement of sums between major budget heads, of over £10,000 and up to £50,000 as approved and authorised by the Head or Finance Director, which are to be formally notified to the Trust Board who shall minute the notification.

2.6 Reporting to the Trust Board all significant financial matters and any actual or potential overspending.

Purchasing

2.7 Authorising the award of orders and contracts above £10,000 and up to £100,000 where the cheapest order WILL NOT be the one accepted.

Security of Assets

2.8 Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with a realisable asset value above £500 and up to and including £10,000.

Accounts and Audit

2.9 Reviewing the draft financial statements and highlighting any significant issues to the Trust Board, prior to submission to the Secretary of State by 31 December.

2.10 Reviewing the reports of the Internal Auditor on the effectiveness of the financial procedures and control. The outcome of this review is minuted for the benefit of the Trust Board.

3 Financial Powers and Duties Delegated to the Executive Head

The Executive Head, as Accounting Officer has delegated powers and functions in respect of internal organisation, management and control of the Academy, the implementation of all policies approved by the Governing Body and for the direction of teaching and the curriculum.

The Executive Head shall be responsible for:

Budgetary control

3.1 Reviewing income and expenditure reports and highlighting actual or potential overspending to the Trust Board.

3.2 Approving virements between major budget headings of over £10,000 and up to £50,000 and reporting such approval to the Trust Board.

Financial Management

3.3 Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Financial Regulations.

Purchasing

3.4 Authorising orders and contracts above £10,000 and up to £100,000, in conjunction with the Finance Director, where the cheapest order WILL be the one accepted. F&GP will be made aware of these transactions where they exceed £50000.

3.5 Authorising orders and contracts above £3000 and up to £10,000 in conjunction with the Finance Director where the cheapest order WILL NOT be the one accepted.

3.6 Ensuring that all contracts and agreements conform to the Financial Regulations.

Payroll and Personnel

3.7 Approving new staff appointments within the authorised establishment.

3.8 Certifying the payment of salaries each month, in conjunction with the Finance Director.

Security of Assets

3.9 Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under his/her control

Accounts and Audit

3.10 The operation of financial processes within the Trust, ensuring that adequate operational controls are in place and that the principles of internal control are maintained

3.11 Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information

3.12 Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer.

4 Financial Powers and Duties Delegated to the Finance Director

The Director of Finance shall be responsible for:

Budgets/Budgetary Control

4.1 Preparing an annual draft budget plan for consideration by the Trust Board before the start of the relevant financial year.

4.2 Monthly monitoring of expenditure and income against the approved budget and submitting reports on each Academy's financial position to every meeting of the Finance Committee. Any actual or potential overspending shall be reported to the Finance Committee.

4.3 Approving virements between budget headings up to a value of £50,000 and reporting virements between major budget headings of over £10,000 and up to £50,000 to the Finance Committee.

Purchasing

4.4 Authorising orders and contracts above £3000 and up to £10,000 in conjunction with other Senior Staff where the cheapest order WILL be the one accepted

4.5 Authorising orders and contracts above £10,000 and up to £100,000, in conjunction with the Executive Head, where the cheapest order WILL be the one accepted. Trustees will be made aware of these transactions where they exceed £50,000.

4.6 Maintaining a register of formal contracts entered into, amounts paid and certificates of completion as appropriate.

4.7 Retention of quotes obtained for goods, works and services.

4.8 Ensuring that all correct invoices are duly certified by authorised staff before payments are made and that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons. Credit notes can be processed by the finance clerk against the original invoices without separate authorisation

4.9 Ensuring the appropriate division of duties between staff responsible for processing orders, receiving deliveries and processing payments.

Payroll and Personnel

4.10 Notifying the payroll clerk of any matters affecting payments to employees.

4.11 Ensuring that the monthly payroll is checked and certified for payment. Ensuring that journals are cross-checked and signed off each term (6 times per year).

Income

4.12 Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

Banking Arrangements

4.13 Maintaining proper records of account and reviewing monthly bank reconciliations.

Insurances

4.13 Notifying the Trust Board on any eventuality that could affect the Academy's insurance or Risk Protection arrangements

Security of Assets

4.14 Maintaining a permanent and continuous register of all items which are defined in the assets policy.

Information and Communication Systems

4.15 Maintaining the standards of control for such systems in operation within the Trust to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

Journals

The Finance Director will ensure that all Journals are checked and signed off each month.

5 Financial Powers and Duties Delegated to Other Senior Staff

Budgets/Budgetary Control

5.1 Overseeing the spending plans of the Spending Heads, authorising these before submission to the Finance Director.

5.2 Monthly monitoring of expenditure and income against the approved budget and communicating any issues which arise to the Finance Director.

5.3 Approving virements between minor budget headings within any given ledger account up to £10,000.

5.4 Authorising orders and contracts above £3000 and up to £10,000 in conjunction with the Finance Director where the cheapest order WILL be the one accepted.

5.5 Authorising orders and contracts above £1000 and up to £3000 where the cheapest order WILL be accepted and a value for money statement has been placed in PS Financials.

6 Financial Powers and Duties Delegated to Spending Heads

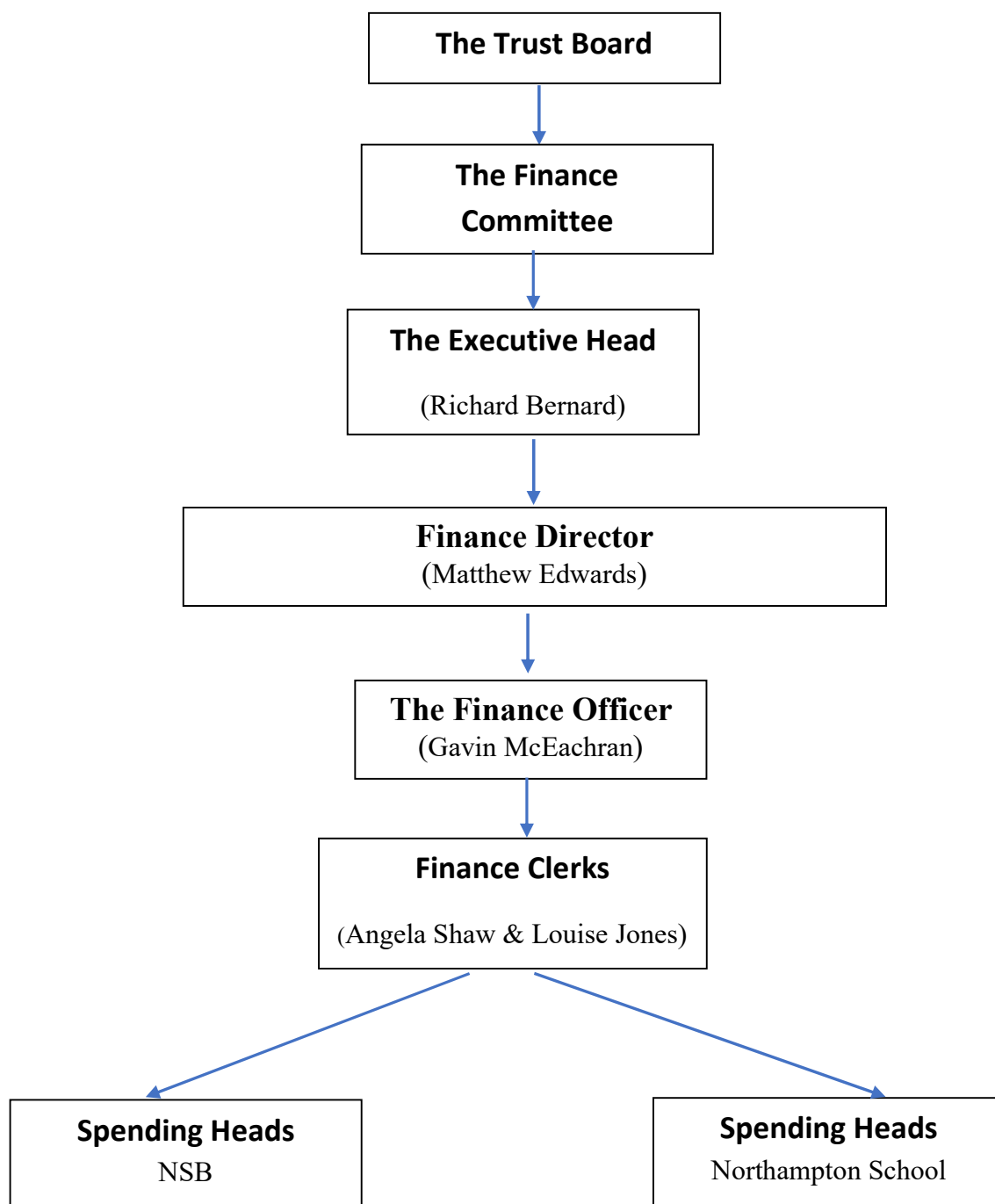
Budgets/Budgetary Control

6.1 Spending Heads have a budget devolved to them for defined purposes, generally associated with responsibility for an aspect of the school's activity. The spending head has a role in identifying needs within that area of responsibility and may bid for additional funding, if available.

6.2 Once allocated, the Spending Head should devise a spending plan identifying priorities. Spending Heads should monitor expenditure reports against the budget each month and adjust spending to ensure that no overspending occurs.

6.3 Spending Heads may arrange the purchase of goods and services for the purposes assigned up to the allotted amounts following the separate guidelines for effecting expenditure.

ORGANISATION CHART



Northampton School *for Boys* Trust

Register of Business Interests

Schools must maintain a register of business interests of members, trustees, Senior Staff and significant spending heads. These individuals are required to divulge areas where they have or could have any direct or indirect pecuniary or personal interest in any contract, proposed contract or other matter affecting the school.

Declarations must include:

- directorships, partnerships and employments with businesses
- trusteeships and governorships at other educational institutions and charities

Members, trustees or employees should declare any 'connected parties'. For these purposes, the following persons are connected to a member, trustee or employee:

- a relative of the member or trustee. A relative is defined as: a close member of the family, or member of the same household, who may be expected to influence, or be influenced by, the person. This includes, but is not limited to, a child, parent, spouse or civil partner the interest of one spouse shall be deemed to be also the interest of the other.
- an individual or organisation carrying on business in partnership with the member, trustee or a relative of the member or trustee
- a company in which a member or the relative of a member (taken separately or together), and/or a trustee or the relative of a trustee (taken separately or together), holds more than 20% of the share capital or is entitled to exercise more than 20% of the voting power at any general meeting of that company
- an organisation which is controlled by a member or the relative of a member (acting separately or together), and/or a trustee or the relative of a trustee (acting separately or together). For these purposes an organisation is controlled by an individual or organisation if that individual or organisation is able to secure that the affairs of the body are conducted in accordance with the individual's or organisation's wishes

If a member, trustee or employee has any pecuniary interest in any matter under consideration at a school meeting he/she should disclose that fact and not take part in the discussion, or vote on any issue. Where appropriate, he/she should withdraw from the meeting.

There are many social connections, such as friends and relations, membership of clubs, societies or trade unions that can sometimes influence governors' or staff judgements. These should be declared at the appropriate time.

This form must be completed by all governors, Senior Staff and significant budget holders and returned to the Finance Office

For each interest, the name and nature of the business, the nature of the interest and the date the interest began should be included

Name	
Name of business interest	Name of business interest
Nature of interest	Nature of interest
Date interest began	Date interest began
Name of business interest	Name of business interest
Nature of interest	Nature of interest
Date interest began	Date interest began
Name of business interest	Name of business interest
Nature of interest	Nature of interest
Date interest began	Date interest began
Any other relevant interests?	

If none please tick this box

☐

Signed.....

Date.....

Trustee/Governor Expenses and Allowances

This policy has been developed in accordance with the School Governance (Roles, Procedures and Allowances) Regulations 2013. These regulations give Trusts the discretion to pay allowances from the school's annual budget to governors for certain out of pocket expenses which they incur in carrying out their duties. Northampton School *for Boys*' Trust Board believes that paying governors' allowances, as set out below, is important in ensuring equality of opportunity to serve as governors for all members of the community and thus is an appropriate use of school funds.

All Trustees and governors of the school are entitled to claim the actual costs that they incur in attending meetings of the governing body, its committees or any governor training sessions run by an external body.

The following expenses may be claimed:

- Expenses relating to childcare / baby sitting or care arrangements for an elderly or dependant relative, where this is paid to someone other than a current or former spouse or partner.
- The cost of travel to and from their home or place of work. Private car travel will be payable at a rate of 45p per mile.
- The cost of training courses run by external bodies. These must be agreed in advance with both the Chair of the Trust / Executive Head and the Member of the Leadership Team in charge of the Continuing Professional Development budget. Travel to training courses will be paid at an equivalent rate to second class rail fare unless prior agreement is reached with the Member of the Leadership Team in charge of the Continuing Professional Development budget.
- Other expenses may be claimed on a case-by-case basis where failure to do so may be restrictive on a governor carrying out their duties in full, for example if English is not their first language or a governor has specific special needs. These cases will need to be discussed and agreed with both the Chair of the Trust and Executive Head.
- Payment to cover the loss of earnings in order to attend meetings is not permissible.
- The cost of stationery, photocopying, postage and telephone charges are not permissible. Governors/Trustees can seek further assistance with these services through the Governor Professional.

Charging and Remissions

Residential Education and Trips deemed beneficial as part of the Curriculum –

A voluntary contribution to assist towards the total cost will be sought for any residential experience or trip arranged by the school. This voluntary contribution will be necessary to cover the cost of board and lodging; transport; supply cover (where a trip takes place during the school day); additional excursions and occasionally other necessary costs. Year 12 and Year 8 entitlement trips for NSB students are subsidised by the Northampton Old Grammar School Foundation.

Where parents are in receipt of free school meals a subsidy of 50% of the trip will be made by the school.

Our principal aim is to involve all students in these worthwhile activities. If insufficient funds are available, due to not enough parents being willing to make voluntary contributions, the trip may have to be cancelled.

Where additional costs arise which are outside of the control of the school, above that stated in the original trip letter, the school will seek an additional contribution from parents. Where a saving is made monies will be reimbursed to parents or, where appropriate, the child on the trip.

Residential Education and Trips deemed as Extra-Curricular (Outside School Hours) –

The full cost will need to be met by the parents choosing to send their son/daughter on the trip.

This charge will be necessary to cover the cost of board and lodging; transport; additional excursions and occasionally other necessary costs.

It may be possible that NSB can, in certain circumstances, reduce the overall cost of the trip for all parents of NSB children, by seeking a subsidy from the Northampton Old Grammar School Foundation.

If insufficient funds are available, due to not enough parents being willing to pay, the trip may have to be cancelled.

Where additional costs arise which are outside of the control of the school, above that stated in the original trip letter, the school will seek an additional contribution from parents. Where a saving is made, monies will be reimbursed to parents or, where appropriate, the child on the trip.

Withdrawal from Residential Education and Trips –

If parents withdraw their son/daughter from any school trip or residential experience we will seek to replace them with another student. In the event of us not being able to do this, we reserve the right to withhold any money paid to cover administration costs or costs incurred with a third party.

Exam Entry –

No charge will be levied for examinations which a pupil sits for the first time and has been prepared by the school. Parents will be required to repay the costs for pupils who fail to attend or complete coursework without good reason (e.g. protracted illness; particular family difficulties; or any circumstances beyond the control of the student which prevent attendance on the day of examinations). The final decision will rest with the Executive Head. Entry costs for examinations will be charged where pupils have not been prepared by the school.

Students who are not or no longer on the school roll will be charged at the rate charged by the exam board plus £4 per module in order to be entered for a public examination. This charge will contribute to the examination invigilator costs and administration costs

Music Tuition –

A nominal charge will be made for vocal lessons and instrumental lessons on band/orchestral instruments. The full cost of the lessons will be considerably subsidised by the school. The use of a school instrument will incur a nominal hire charge. Lessons on drum kit, piano and guitar will be charged at full cost. In special circumstances, for example for those pupils whose parents are in receipt of benefits, it may be possible that a lower charge can be agreed with the permission of the Executive Head or the Finance Director. Details of the charges for Music lessons will be published annually.

Consumables

From time to time, voluntary contributions may be sought to meet the cost of materials used in various subject areas, at the discretion of the Executive Head or the Finance Director. If the school is asking for contributions or payments of any form from parents, then this will always be requested formally by letter.

Breakages –

Occasionally students cause damage to school property. Where students have caused damage to school property deliberately or through their thoughtless actions, the school will pass the cost of repairing the damage on to the pupils and/or their parents.

Credit Control Policy

The MAT receives income from a variety of sources:

- Government Grants such as General Annual Grant (GAG) and Mainstreamed Grants from the ESFA
- donations from bodies such as the Northampton Old Grammar School Foundation
- sales of food, clothing, books etc. to students
- the provision of music tuition, school trips, exam re-sits to students
- sales of tickets for shows put on in the school theatre
- sales of drinks in the theatre bar
- letting of the school premises – the theatre, sports facilities etc.
- billing other schools for services provide

Ensuring that cash flows into the Trust on a timely basis is essential for the Trust to function financially – it is a breach of the Trust's funding agreement with the DfE for it to become overdrawn.

The following procedures ensure that the school receives monies due, does not have uncollected debt and does not need to expend time and resources pursuing debts.

Government Grants

The Finance Officer will receive a schedule of payments due for the financial year and notification by email of grants due from the ESFA. Weekly bank reconciliations will check that grants are received on the due date and the Finance Officer will inform the Finance Director of any payments which do not show in the bank when scheduled. In this event the Finance Director will raise the matter with the ESFA as a matter of urgency.

Donations

Where the Trust receives monies, for example from the Northampton Old Grammar School Foundation, at intervals during the year, it is then scheduled through the year and administered by the Clerk to the Foundation. Bank reconciliation confirms receipt of the sums on the pre-determined dates and Finance Officer will inform the Finance Director of any payments which do not show in the bank when scheduled. In this event the Finance Director will raise the matter with the Clerk as a matter of urgency.

Sales to Students

Food, clothing, books and stationery are sold to students either from the funds their parents have deposited in ParentPay or by cash. There will be no credit given for these items so there need be no system for recovery of debts.

Music Tuition

Music Tuition is paid for in three payments spread through the year. As tutors are employed for the full year, parents are advised that they are liable for a full year's fees, irrespective of whether they attend the lessons for the full time. Payment for term 1 & 2 should be made with the reply slip arranging the tuition and lessons should not be scheduled for that two term period until payment is received. Subsequent payments should be requested in advance of lessons commencing for the following two term periods. Invoicing needs to be done before the end of the preceding term, for the start of the new period.

Where payments are not received within 2 weeks of the due date a letter chasing payment is to be sent by the Music Tuition administrator seeking payment or an explanation of non-payment. This is to be followed up 4 weeks later by a further letter stating that the debt is to be noted by the Trustees as an aged debtor and that participation in further voluntary school activities will be suspended until payment is received. After a further month the Finance Director will contact the parents by letter warning that they will be taken to the small claims court. In the event of no payment being made four months after the completion of the activity the Finance Director may seek to recoup any debt through the small claims court.

School Trips

On the rare occasion when parents have not settled the cost of a trip or activity in full, the following procedures will need to be implemented:

- i) One month prior to departure the trip/event organiser will contact parents by letter if the final payment has not been made. The organiser will need to establish whether there is a reason for non-payment and if necessary (with Finance Director) agree to a payment plan. It may be necessary for a student to be removed from a trip if payment cannot be made.
- ii) Upon completion of the activity, the Finance Director will contact parents by letter warning that their son/daughter will be prohibited from participating in other school activities that involve payments being made to the school, until full payment is made.
- iii) One month after completion of the activity, the Executive Head/Principal will contact parents by letter warning that they will be taken to the small claims court.
- iv) In the event of no payment being made two months after the completion of the activity the Finance Director will seek to recoup any debt through the small claims court.

Reporting to Trustees

An aged debtors report will be included in the papers for the Finance Committee.

Write Off of Debt

Debts will only be written off following the exhaustion of the credit control procedures.

All write-offs of debt or liabilities for single items up to £500 must be authorised by the Executive Head, single items above £500 and up to £45,000 must be approved by the Trust Board and single items over £45,000 must receive prior approval from the ESFA. Cumulatively, a maximum of £250000 is permitted to be written off before ESFA approval is sought.

At the end of each financial year a list of debts written off will be produced for the Trust Board. There will be supporting evidence with this list.

Debt Cancellation

If an invoice has been raised incorrectly, it must be presented to the Finance Officer who will mark cancelled across the invoice, sign it and file it for audit purposes.

PAYROLL

The Finance Office will make salary payments to members of staff, Supply Teachers and other temporary or part-time personnel, as directed by the Executive Head or Principal of the respective school. Deductions for PAYE, National Insurance, Superannuation schemes, union dues etc will be made as appropriate, and such deductions passed on to the appropriate bodies. A record of absence will be maintained and the Statutory Sick Pay procedures will be implemented. Additional payments will be made for overtime, lettings, lunchtime supervision and other payments authorised by the Executive Head/Principal. A record will be kept of all such payments, together with authorising documentation.

When a member of staff is appointed, the member of the support staff responsible for personnel will notify the Finance Office of the proposed pay rate for that person. This notification will be authorised by the Executive Head/Principal. Any upgradings or downgradings of personnel will be notified to the Finance Office in the same manner, and be authorised by the Executive Head/Principal. An employment record card will be maintained on all personnel to be paid by the school, showing initial rates of pay, tax codes, Superannuation schemes, additions and deductions to pay, and showing subsequent alterations to the same and their effective dates.

The absence of all staff (teaching or support) will be logged by the member of the support staff responsible for personnel across the MAT. Once per month, according to the calendar of pay dates, this absence information will be transferred to the Finance Office on a form devised for that purpose, together with any self-certification forms or doctor's notes. This information will be recorded on the person's Employment Record Card.

The member of support staff responsible for cover will log all Supply work carried out at the school and, having sought authorisation from the Executive Head/Principal, will pass a monthly report on all such work to the Finance Office. Similarly the member of the support staff responsible for personnel will keep a record of all overtime worked and a monthly report, authorised by the Executive Head/Principal, will be passed to the Finance Office.

Please note that, when the payroll falls in the school holidays internal forms may need to be submitted by the end of term

Purchasing goods and services

1. Supplier accepts purchase orders, supplies goods then invoices the school:

A purchase order must be placed on PSF web portal. The order is authorised then posted. On receipt of goods a GRN is completed on the portal and an invoice processed against the order. e.g. order of books from a publisher; equipment from a supplier.

2. The supplier will not accept a purchase order, goods need to be paid for on collection or ordered on-line or by phone:

The Trust's preferred option is to use the Trust credit card to purchase items of this nature (see process below), however, in certain circumstances, authorisation to buy is provided, typically for a specified purpose up to a specified amount - by cash with a petty cash refund against a receipt; by personal card or cheque refunded by cheque or BACs against a receipt; or paid by school cheque. e.g. lemons for a science experiment; a replacement fridge.

An authority to purchase form is signed by the authoriser in advance of the purchase, setting out the parameters the person has got.

Where a purchase is to be made using the school credit card the following process should be used:

- A supplier account is created on PSF, called 'Lloyds Charge Card'. Payment media is set to 'Manual'. Orders that need to be paid for by credit card should be entered against this supplier account. This eliminates the need to enter every supplier onto the PSF supplier list, but allows for a commitment to be placed and the correct authorisation process to be followed.
- The order should only be entered online or placed over the phone once it has been approved on PSF. Notifications are sent from PSF by email to confirm that an order has been approved to the person placing the order. A notification is also sent to Finance, which provides them with the notification required that the transaction is being placed. This is vital as Lloyds will perform random security checks when the card is used, by text message to the Finance office. The supplier details and the amount of the transaction will need to be confirmed.
- Credit card purchases can often be 'urgent' in nature, if this is the case, the relevant authoriser should be made aware when the order is being entered onto PSF so that it can be approved quickly. Where the relevant authoriser is not available, eg during school holidays or if absent, the Finance Office should be notified, so that they can arrange for the order to be approved by another member of Senior Staff
By entering orders onto PSF, there is no longer a need for credit card authority forms to be completed.
- Once the order has been entered online/over the phone, a copy of the order/receipt should be emailed to Finance. This will then be processed as an invoice against the order. Sometimes a VAT receipt is not obtained until the order is received, this should also be forwarded to Finance. VAT can only be reclaimed for purchases where we have the VAT invoice/receipt on record.
- When the charge card statement is received, the payment will be entered against the 'Lloyds charge card' supplier account and reconciled to the relevant transactions. Any

unallocated transactions will remain on the supplier account, hence showing as a creditor balance.

When the cards are used in person by the cardholder, any security check imposed by Lloyds will be sent to the cardholder. A copy of the transaction/receipt should be emailed to Finance as soon as possible so that an order can be placed onto PSF and the invoice/receipt can be posted.

Exceptions:

- Food Technology – the Food technician uses the school charge card regularly to purchase food from Tesco for Food Tech lessons. These orders are placed online in advance and charged to the card on the day of delivery. The Food technician does not have access to PSF, so instead must email a copy of the Tesco order when it is placed to Finance, who will enter the order onto PSF. When the order is delivered a copy of the delivery note should be sent to Finance (by scanning and emailing), who will process the invoice against the order. They also have a regular, monthly charge for the delivery pass from Tesco, this is entered as a 'Non order' invoice for approval each month on the Charge Card supplier account.
- Trip/school fund accounts – purchase orders cannot be placed against Trip accounts on PSF, so for items purchased using the credit card for trips, (eg booking for tickets or accommodation), Finance will need to be notified, via email or phone that the order is going to be placed, and then when the invoice/receipt has been received, this must be forwarded to Finance who will process it as a 'Non order invoice' on PSF, for approval by the relevant member of Senior Staff.

3. The school has a charge card or similar arrangement:

Authorisation to collect goods is provided, for a specified purpose up to a specified amount, subject to a balance check. The receipt is attached to the authority on return and re-signed. e.g. building materials.

An authority to purchase form is signed by the authoriser in advance of the purchase, setting out the parameters the person has got. This would be an ongoing permission to buy up to a determinate value over a fixed time on a given range of items, subject to a budget check. Post purchase, the receipt(s) is attached to the authority, signed by the authoriser and processed by Finance. Depending on the frequency this may be periodic.

4. The goods or services are subject to an ongoing contract or are subject to periodic renewal or regular billing.

Such contracts are budgeted for at the start of the year, with approximate billing dates and projected amounts. They are agreed and authorized in the budget process. Payments which correspond to the schedule are paid without further ordering or authorisation. Periodically the transaction lists are signed as correct. Authorisation is made when the contract is entered into and is reviewed annually. e.g. telephone charges, electricity supply. The spending plan would be signed and kept as authorization for the expenditure.

5. Special arrangements are made in relation to estate and catering accounts.

See separate arrangements which pertain to estate management and catering supplies

Ensuring Value for Money

Spending Heads should always be mindful that best value for money, balancing quality and cost, should always be sought when spending school money.

When placing any orders above £1,000 and up to £3000 for a single item, or above £3000 – whether in total or for a single item – value for money must be evidenced or the appropriate waiver indicated. Where quotations have been sought or price comparisons made, hard copies of the same should be kept on file and be made available to the spending authoriser, Finance Director or auditors.

The following sets out the processes that must be followed:

Orders and contracts above £1000 and up to £3,000 for a single item require a value for money comment to be entered in PS Financials before they will be authorised. (see comments below)

Orders and contracts above £3000 and up to £10,000 require a tender form to be completed with at least two quotes and a value for money statement entered in PS Financials. Where the cheapest quote is to be accepted, the Finance Director will sign this off. If not, this will be countersigned by the Executive Head.

Orders and contracts above £10000 and up to £100000 require a tender form to be completed with at least three quotes and a value for money statement entered in PS Financials. Where the cheapest quote is to be accepted, the Executive Head will sign this off. in conjunction with the Finance Director. Where the cheapest order WILL NOT be accepted this must be approved by the F&GP before the order is placed.

Orders and contracts above £100000 require a tender form to be completed with three quotes and a value for money statement entered in PS Financials. These orders will be signed off by the Trust Board.

All tenders for supply, services and design contracts over £213,477 and for works contracts over £5,336,937 must follow the Public Sector Procurement process using the 'Find a Tender Service (FTS)'. This threshold was put in place from 1 January 2022 and has been determined by the World Trade Organisation's Government Procurement Agreement. This will be revised again and new rates applied from 1 January 2024.

When the order is placed an entry must be made in the document comments of the order, pasting in one of the following as appropriate:

1. Two/Three (as applicable) or more quotations were obtained and this order represents the best value for money. A hard copy of these quotes has been kept on file and is available for review.

2. The order was placed with a purchasing company and periodic checks have confirmed that their prices are competitive.
3. This order is in accordance with a contract or service level agreement already in place and which was subject to value for money scrutiny when implemented.
4. This is a repeat order or an order for similar items to purchases made within the past 3 months, when value for money comparisons were made.
5. This supplier is the sole supplier for these goods and/or services and no VFM comparison can be made.
6. The purchase needs to be compatible with existing systems in place and so effectively there is only one supplier.
7. The purchase arises from an emergency which necessitates immediate action – provide detail.

The Spending Authoriser must check value for money and where necessary, seek further evidence before proceeding.

Similarly orders should not be printed and posted without a suitable comment showing value for money.

The payment Authoriser will identify any orders valued above £1,000 and ensure the value-for-money procedure has been identified and query any anomalies and/or a sample of orders. The paper trail of emails/quotes etc. to be attached to the payment list and reported on to the Trust Finance Committee.

Tendering for Goods and Services

(above the value of £3,000 and up to £10,000)

When purchasing goods or services over the value of £3,000 and up to the value of £10,000 Spending Heads must be particularly aware of the need to obtain value for money. Whilst it is not necessary to draw up a specification and get suppliers to produce written tenders, Spending Heads must demonstrate that they have “shopped around” and come to an informed purchasing decision.

This process must be completed by the Spending Head, **with at least two quotations**, prior to an order being placed for an item, a service, or the purchase of a quantity of items costing between £3,000 and £10,000

In most cases the cheapest quotation should be accepted and the name of the suppliers and the amounts quoted recorded. Providing that the lowest quote is accepted this must be signed by the Spending Head and Finance Director.

Where the Spending Head wishes to accept a quote which is **not** the cheapest this recommendation must be justified in the box below and must also be signed by the Executive Head. The ordering process can then proceed.

Account:	Spending Head:
Brief description of goods/services:	

Supplier	Amount Quoted	Quote to be accepted

Reason why the lowest quote was not accepted:	
Spending Authoriser to sign:	Date:
Finance Director to sign:	Date:
Executive Head to sign:	Date:
(where lowest quote not accepted)	

Tendering for Goods and Services

(above the value of £10,000)

When purchasing goods or services over the value of £10,000 Spending Heads must be particularly aware of the need to obtain value for money. Whilst it is not necessary to draw up a specification and get suppliers to produce written tenders, Spending Heads must demonstrate that they have “shopped around” and come to an informed purchasing decision.

This process must be completed by the Spending Head, **with at least three quotations**, prior to an order being placed for an item, a service, or the purchase of a quantity of items costing more than £10,000.

In most cases the cheapest quotation should be accepted and the name of the suppliers and the amounts quoted recorded. Providing that the lowest quote is accepted this must be signed by the Finance Director and Executive Head.

Where the Spending Head wishes to accept a quote which is **not** the cheapest this recommendation must be justified in the box below and must also be approved by the F&GP committee. The ordering process can then proceed.

Account:	Spending Head:
Brief description of goods/services:	

Supplier	Amount Quoted	Quote to be accepted

Reason why the lowest quote was not accepted:	
Spending Authoriser to sign:	Date:
Finance Director to sign:	Date:
Executive Head to sign:	Date:
Approval of Finance Committee: Date:	
(where lowest quote not accepted)	

Fixed Assets Policy

Purpose:

The schools invest a significant amount of capital in the acquisition of Fixed Assets, therefore, controls are put in place to ensure that fixed assets are recorded correctly and safeguarded against loss and theft. The value of fixed assets are recorded in an assets register and depreciated in accordance with this policy for the purpose of the annual accounts.

1. Scope:

This policy is overseen by the Finance Director and applies to all purchases made by Northampton School *for Boys* as an Academy and all assets inherited from the Foundation school of the same name which were not fully depreciated at the time of conversion and all assets provided for the Free School at the point of opening.

2. Procedure:

Capitalisation Limit

The Trustees have set a capitalisation limit of £5,000 for any single item of land, buildings, furniture, equipment or motor vehicles.

Purchase of Assets

- All fixed assets purchased with a value over £5000 must be entered into the asset register.
- Approval for purchase of assets must follow the school's purchasing policies.
- The asset register will include the source of funds for the asset.
- The asset register will detail the following:
 - Type and description of asset
 - Asset number
 - Date of acquisition
 - Unique identifier of asset, e.g. serial number
 - Cost of asset
 - Location
 - Spending Head with oversight
 - Expected useful life of asset
 - Date of disposal / change of use
 - Proceeds of disposal / current market value and change of use
 - Amount returned to DfE on disposal or change of use
 - Date of receipt of disposal proceeds or date of approval to retain proceeds or date of approval to change use.

Gifts of Assets

- All fixed assets donated to the Schools are recorded in the accounts as income in the period in which the fixed asset was given to the school. The value placed on gifts in kind should be either a reasonable estimate of their gross value to the school or the amount actually realized. The key test is what the school would have been prepared to pay to purchase the asset.
- Gifted assets are treated and recorded in the asset register in the same way as purchased assets.

Security of Assets

- All fixed assets recorded in the register are permanently marked as “Property of Northampton School *for Boys* Trust, NN1 5RT” and a unique Asset number.
- The asset register is to be kept up to date and reviewed quarterly.
- Physical counts against the register are undertaken at least annually. This count is to be performed by someone other than the person responsible for the asset register. Differences between counts and the register are investigated promptly and significant differences are reported to the Finance committee.

Depreciation of Assets

Assets will be individually assessed for their expected useful lifespan, residual value and a depreciation rate and method assigned accordingly. These rates will be reviewed by the Finance committee on an annual basis. As a general rule:

- Land and buildings at 2%, straight line
- Motor Vehicles at 20%, straight line
- Computer servers at 33.33% straight line
- Furniture and Equipment at 20% straight line

Disposal of Assets

- All requests for disposal must be approved by the Finance Director.
- Disposal of assets with a realisable value above £10,000 must be agreed by the Trust Board.
- The best possible value must be obtained in the disposal of assets.
- Other than land, buildings and heritage assets, fixed assets can be disposed of without the ESFA’s prior approval. We will ensure that any disposal achieves the best price that can reasonably be obtained, and maintains the principles of regularity, propriety and value for money.
- Disposal authorisation should include justification that the asset has become obsolete to the Academy. Assets judged to be obsolete should be destroyed or sold for maximum value. Obsolete and fully depreciated Computer equipment may be recycled by the supplier providing that all data has been rendered irretrievable.
- Funds gained as proceeds from the sale of fixed assets should be maximized and reinvested into the school.
- Disposal of assets to staff is not encouraged, must be recorded in the assets register and prior approval from the Executive Head/Principal must be obtained. Any sale cannot be at a discounted rate.
- Disposal of land must have ESFA approval.

Loan of Assets

- Academy property recorded on the asset register must not be removed from school premises without the authority of the Spending Head responsible for that asset. A record of the loan must be recorded in a loan book (or minibuss on-line booking form) and booked back to the school when it is returned.
- If assets are on loan for extended period or to single member of staff on a regular basis, the situation may give rise to a “benefit-in-kind” for taxation purposes. Loans should therefore be kept under review and any potential benefits discussed with the school’s auditors.

Record Keeping

- Items for inclusion in the Fixed Assets Register should be identified by Finance personnel at the point of ordering and/or at the point of payment.
- Copy orders and invoices should be kept together with a hard copy of the Assets Register, in the Finance Office.
- Any documentation relating to acquisition or disposal, including any correspondence with the ESFA should be kept together with a hard copy of the Assets Register, in the Finance Office.

Note that legacy purchase records from the predecessor school may not be complete with respect to any assets inherited at the point of Academy conversion.

Note that the Land referred to above is owned by the Northampton Old Grammar School Foundation and its valuation reflects the long term lease held by the school.



Authority to Purchase By Credit Card

Where it is not feasible to place a purchase order, the school credit card may be used to order by phone, on-line or in person. Permission of the Spending Head and Spending Authoriser must be sought in advance of the purchase and this form lodged with Finance.

Ledger Account _____

Nominal: _____

Account balance **before** this expenditure: _____

Cost of this expenditure: _____

Supplier Details: _____

Signature of Spending Head: _____ Date: _____

Signature of Spending Authoriser: _____ Date: _____

Date of transaction: _____

Please attach to this form a receipt or printout from any online purchase made.

STAFF EXPENSES/PETTY CASH REGULATIONS

Expenses will be paid to members of staff under the following circumstances

- A staff member has purchased goods/services at their own expense due to the normal procedure of placing a purchase order being impractical or not possible. In these situations permission must be sought from the Spending Head of the department to be charged **prior** to the purchase being made. The Spending Head is responsible for ensuring that sufficient funds are available to cover the proposed expenditure.
- A staff member has incurred mileage or other travel costs whilst on school business.

Staff should not make purchases and then make expense claims simply to avoid the 'normal' channels of purchasing/authorisation.

Travel and any other expenses incurred whilst on Training courses should be claimed using the CPD/Staff development expenses claim form. These will be paid on completing of the CPD Monitoring and Evaluation form.

All other claims should be made using the Staff Expenses Claim form and where necessary supported by a Staff Mileage Claim form. Where possible these forms should be completed on the excel spreadsheet via the school website. However blank forms are available to be hand written if necessary.

In certain, exceptional, circumstances cash will be provided in advance to enable purchases. In this situation a Petty Cash Advance form should be completed & signed by the claimant. It should also be signed by the Spending Head of the Department to which the expense will be charged. The amount of the advance will then be deducted from the Expenses claimed on the subsequent claim form and the Petty Cash Advance form will be destroyed.

Claims which exceed £50 will be repaid to the staff member by means of a BACs payment to their bank account

Receipts must be provided for all expenses.

All forms must be completed and signed by both the claimant and the relevant authoriser prior to sending to the Finance department.

The cash in hand and transaction journals are to be reconciled with the petty cash records in PSF each term and signed off by the Finance Officer.

VIREMENT REQUEST FORM

This form to be used to request the movement of money from one budget heading to another. Since this involves a change to the budget agreed by the Trustees, such a change will need the authorisation of the Head/Principal or Deputy and will need to be reported to the Trust Board. Where the request is being made by the spending head of the receiving account then the spending head of the donor account will also need to sign the form to indicate agreement. This form is not required for re-charging from one account to another (e.g. for reprographics) or for movement within a budget a heading between nominals. Trustee approval is not required for the Executive Head/Principal to move money from their contingency account to any budget heading

Please move the sum of £

from Nominal/ledger Account.....

to Nominal/ledger Account.....

for the purpose specified:

.....

Signed: **Signed:**

(Donor cost centre)

(Recipient cost centre)

Date: **Date:**

Executive Head's/Principal's authorisation:

.....

Finance Office Use

Date requested: Date actioned:

Actioned by:

Brought forward to the Finance Committee on

(date)

where agreement was granted.

Signature of Chair of Committee:

Responsible Officer:

Banking Arrangements

The Trust holds all public funds within one bank account. The Chair and vice Chair are the signatories to the mandate and thereby control the opening of accounts and who is signatory. They are not signatories to the transactions through the Trust accounts.

The Cashbook position will be reported to the Finance Committee each month.

A reconciliation of cheques written and paying in slips, against the bank statements and the PS Financials bank account record, should be effected on a monthly basis during term time. Matching of bank transactions to the records in the finance system is to be performed at least weekly during term time. Reconciliation should be performed by a Finance Clerk other than whosoever received and banked the monies.

Direct debiting and standing order mandates must be signed by both the Finance Director and the Executive Head. Cheques may only be prepared by the Finance Clerks. Cheques should only be signed by the Finance Officer, the Finance Director or Executive Head and two signatures are required for all cheques. In the case of prolonged absence of any of these personnel or in an emergency, there are reserve signatories who would deputise for the normal signatories. All cheques must have associated authorising documentation giving full details of the nature of the expenditure. Cheques drawn for cash will be prepared as above and cashed by a Finance Clerk. A credit card is available for the use of the Executive Head, and at his discretion, members of Senior Staff. One credit card will be held centrally for general school use at the discretion of the Finance Director. Receipts will be provided for all transactions and a Finance Clerk will oversee reconciliation of the statements.

Whenever cash changes hands it should be signed for. Cash held on the premises should be kept in the school safe, especially not in classrooms. The banking of income will take place at least twice each week.

Transfer of Money to the Finance Office

This form is to be used whenever monies, collected by a member of staff, are routinely transferred to Finance. This ensures that both the member of staff transferring the monies and the finance staff receiving the monies can account for the money changing hands. Occasional transfers – such as handing in Charity money - is recorded in a book and signed for on receipt by Finance Personnel.

Purpose of the money collected: _____

Member of staff collecting money _____

Member of Finance Staff receiving money: _____

Date of transfer: ____ / ____ / ____

£20	
£10	
£5	
£2	
£1	
50p	
20p	
10p	
5p	
Copper	
TOTAL:	
Total Cheques:	
Amount to Finance:	

Attach receipt from PS Financials

Reserves Policy for NSB MAT

Fluctuations in the main sources of income

The Trust's funds are primarily from the ESFA and are based on pupil numbers and, for the Sixth Form, retention and outcome factors. The Trust sets its budgets for the following year when in receipt of allocation details from the ESFA. The Trust will devise forecasts for future years subject to grant information being available from the DfE.

Where medium term income forecasts suggest that funding levels will reduce in coming years then the Trustees may decide to carry forward money so that the students in one year are not disadvantaged relative to those in other years. The school will not commit money for expenditure where confirmation of the income to cover that expenditure has not been received. In some cases this will mean that where sums are unknown until later in the financial year, that this money is carried forward so that it can be spent following due consideration and evaluation of needs.

Fluctuations in expenditure

Approximately 80% of the schools' expenditure is on staffing costs. Significant staffing costs can arise through maternity leave and sickness absence. Changes to Employer Pension and NI contributions, which are outside of the Education Budget, but which impact on a significant proportion of the school's expenditure are subject to possible increases which could amount to tens of thousands of pounds. Accurate budgeting based on actual staff costs is done, with a significant reserve built into the budget to cover the above eventualities of between 2% and 2.5%. Maintenance of premises is the second largest area of expenditure, where effective, long term maintenance programmes are in place. Where short term need arises there is sufficient flexibility in the maintenance programme to accommodate all but the most expensive of uninsured demands. Where such a need arises, monies will be diverted from the refurbishment budget to the maintenance budget and, where necessary, refurbishments will be delayed. Where there is work in progress which crosses a financial year then sums will be carried forward for the completion of those works. Where there is identified capital expenditure which can not be met within a single year then sums will be carried forward to carry out those works.

The Trust seeks in principle to spend the monies it receives within any given academic year for the benefit of students on roll during that academic year. A small operational surplus will be aimed for, not exceeding 2% of income in any given year. The Trust will plan for a minimum of 8% annual expenditure to be available within the cashflow forecast. All sums carried forward will be within the limits set by the EFA.

The reserves at any one time will be managed by the Trust Board who will deploy reserves to meet fluctuating demands on the school budget. This policy will be reviewed annually.

The Trust Board will ensure that reserves are adequate to cover any expenditure necessary to manage Trust expansion or development.

CODE OF CONDUCT ON COMMERCIAL PRACTICES

It is the aim of the Trust to conduct its commercial activities in accordance with the highest of standards. Employees and Governors should never seek to use their office for personal gain.

Gifts

The Prevention of Corruption Acts 1889-1916 prohibit individuals from soliciting or receiving any gift or consideration of any kind from contractors or their agents, or from any organisations, firms or individuals with whom they are brought into contact by reason of their official duties, as an inducement or reward for:

- doing or refraining from doing any thing in their official capacity.
- showing favour or disfavour to any person or firm in their official capacity.

It should be noted that the act automatically assumes that gifts or considerations are corrupt and it is for the individual to prove otherwise. It should be noted that this applies to promotional gifts such as those inducing the placing of orders, and the entry to competitions based on the placing of orders. Such gifts would only be acceptable where the beneficiary is seen to be the school and not the individual.

Any casual gifts offered by suppliers should be politely but firmly declined, and the Finance Director informed. Those having official dealings with contractors should avoid transacting any kind of private business at the same time.

Any small casual gifts of gratitude given by parents, often at Christmas or at the end of the school year, can be accepted by staff. Cash or gift tokens should be declined and your line manager informed. Any gifts offered by parents, where this may attempt to influence a decision made by the school relating to their child, must be declined and the Executive Head/Principal informed.

It should be noted that a breach of these Acts renders those involved liable to possible dismissal and prosecution.

Sales and purchases of goods and services between employees or governors or Trustees (or relatives and associates of employees or governors) and the school should be avoided. Where there is special reason for such an arrangement it must be approved by the Trust Board. If it comes to the attention of any employee or governor that a contract in which he or she has any pecuniary interest, direct or indirect, has been or is proposed to be entered into, he or she should give notice in writing to the full governing body. Consent for any related party transaction exceeding £20,000 must be sought from the ESFA prior to a contract or agreement being put in place. See separate policy below.

Care should always be taken to avoid the disclosure of prices offered to the school to anyone outside the Trust other than its auditors and appointed advisors. Where it is necessary to discuss a tender with a supplier, care should be taken to avoid disclosing any information which would be considered to be commercially sensitive. This would include the budget for the purchase, the position of a bid in the tender or technical information received from another firm. Those with access to commercially valuable information should be careful not to reveal to suppliers prices paid to their competitors under school contracts.

Related Party Transactions

FRS 102 requires all transactions with related parties to be disclosed in the accounts so that users can gain a full understanding of them and of issues that might have influenced them. Disclosure provides accountability and transparency to the public and demonstrates that potential conflicts of interest are being identified and reported.

The SORP (paragraph 9.13) states that the disclosure of related party transactions is an important element of transparency in financial reporting because:

- related parties may enter into transactions that unrelated parties would not
 - transactions between related parties may not be made at the same amounts or on the same terms as those between unrelated parties
- the existence of the relationship may be sufficient to affect the transactions of the charity with other parties.

The SORP (paragraph 23.4) states that related party transactions between a parent charity and its subsidiaries, associates and joint ventures must be disclosed. Academy trusts must therefore disclose all intra-group transactions and cannot take up the exemption afforded in paragraph 33.1a of FRS 102.

Under FRS 102 related parties include:

- parties with control over, or controlled by, the entity, for example **parent and subsidiary companies**
- parties having **significant influence** over the entity, such as members
- **key management personnel** of the entity, including any **director**, whether executive or otherwise
- **close family members** of any of the above (FRS 102 defines a close family member as: “Those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity including: (a) that person’s children and spouse or domestic partner; (b) children of that person’s spouse or domestic partner; and (c) dependants of that person or that person’s spouse or domestic partner”.)
- others **subject to control or significant influence** by any individual referred to above.

Types of related party transaction

Related party transactions can be categorised as two types: incoming and outgoing. Academy trusts should disclose these separately. Examples of incoming related party transactions in the academy sector include the donation of goods, services, property or money by a related party defined above. Common examples of outgoing related party transactions in the academy sector include the purchase of goods, services such as training, the use of tradespeople, IT, consultancy or HR services or property by a related party defined above.



As a consequence of the above it is essential that any Employee, Member, Trustee of Governor of the MAT draws to the attention of the Finance Director, Executive Head and Chair of the Trust any transactions they are involved with, as detailed above, that would constitute a related party transaction, so that, where appropriate, permission is sought and in all cases appropriate recording, disclosure and reporting is made