



Glaphorn C.E. Primary School

Income and Charging Policy

Reviewed: June 2017

Date of Next Review: June 2018.

Person responsible: Lou Coulthard, Head

Shared with staff - June 2017

Reviewed by Finance and Premises Committee - June 2018

Signed by Fraser Stephen-Smith, Chair of Finance and Premises
Committee:

Date: 12th June 2017

A record of this policy is available in the school file that is kept in the office
for access for all staff and governors.

This policy follows the model Income policy set out in Northamptonshire County Council Financial Management Handbook*.

ANNUAL REVIEW OF CHARGES

All charges levied, in accordance with the charging policy, including deposits, will be subject to annual review by the Governing Body in the month of June.

ADMINISTRATION OF INCOME

Invoicing Procedures

- Invoices will be administered in accordance with the Financial Regulations* relating to Accounts Receivable
- Invoices will be prepared by the School Administrator.
- Invoices will be issued once per month if required.
- Wherever practical, invoices will be raised in respect of block bookings: a minimum of 10 individual sessions per pupil (e.g. for 10 or more music lessons for one child)
- Payment will be required in full at the commencement of the block booking.
- Payments in Advance: The policy is that payment is usually requested in advance, e.g. for trips.

Income Processing procedures

- All income received will be passed to the School Administrator who will keep a record of income received.
- The receipt of income in respect of debtors invoices and non-invoice income will be recorded promptly on the school's local accounting system.
- VAT will be accounted for in accordance with the guidance given in the VAT section of the Financial Management Handbook*.
- Income will be held in a locked safe/cabinet pending banking. Keys to the safe/cabinet will be held by the Head Teacher and School Administrator.
- Income will be banked promptly and intact.
- A monthly reconciliation will be performed by the Head teacher to ensure that all income banked appears on the bank statement.

CREDIT CONTROL

- The credit terms for debtors' invoices are one month.
- A reminder letter will be sent to debtors who have not paid their invoices by the School Administrator. The letter will be sent one month after the due date.
- If the debt remains unpaid, a second reminder letter will be sent 14 days from the date of the first reminder letter by the School Administrator. In addition where practical, the School Administrator will contact the debtor by telephone.
- Immediately after sending the second reminder letter, the School Administrator will refuse the debtor further access to the school facilities related to the debt until the debt is paid.
- At the point at which a Long-Standing Debt is paid, the Head Teacher will decide if the debtor is to be permitted to make further use of the school facilities related to the debt.

- Unless exceptional circumstances apply, if the Long-Standing Debt remains unpaid for 30 days after the second reminder letter was sent:
 - a third letter will be sent informing the debtor that the debt will be referred to the school's legal representative. If the debt remains unpaid and is for an amount greater than £50, it will be referred to the school's legal representatives. (In the case of schools using NCC Legal Services, debts in excess of £50 may be referred).
 - if the debt is for £50 or less, it will be referred to the Head Teacher by the School Administrator for a decision on further action.
- On a monthly basis, a report will be presented to the Head Teacher detailing outstanding debts by age and value.

DISPUTED INVOICES

- Where an invoice is disputed, the details shall be escalated initially to the Head Teacher and if an agreement cannot be reached, to the Finance and Premises Committee. The Finance and Premises Committee shall determine the actions aimed to resolve the dispute. If the dispute remains, the procedures set out in the Complaints policy can be followed.

WRITE OFF OF DEBT

- Write off of debt will only be considered when the credit control procedures have been exhausted and the debt is agreed to be written off in a meeting of the school's Finance and Premises Committee.
- Before closure of the financial year a list of debts proposed for write off will be prepared by the Head Teacher and will be submitted to the Governing Body for consideration. The submitted list will be supported by details of the debt.
- The decision of the Governing Body will be clearly documented in the minutes of the relevant meeting.
- After the Governing Body has approved a debt write off, this will be recorded on the school's accounting system by the School Administrator. Such write-offs will be cross referenced to the relevant Governing Body minutes.

CANCELLATION OF DEBT

- In instances where invoices have been incorrectly raised, the invoices will be presented to the Head Teacher with an explanation of why the invoice is required to be cancelled. The responsible member of staff will mark "cancelled" across the invoice, and sign the invoice and all supporting documents which will be retained for audit purposes.

CHARGING POLICY

Under the provisions of the 1988 Education Reform Act the Governing Body of Glaphorn CE (Controlled) Primary School make the following statement regarding charging and remissions:

- There will be no charge made for any activity that takes place in lesson time with the exception of individual tuition in a musical instrument.
- Parents may, if Governors deem it appropriate, be asked to make voluntary contributions towards school funds or in support of any specific project. If any particular project, taking place in school time, depends upon voluntary contributions for its survival, this is to be explained to parents early in the

planning. No child shall be left out from such a school activity because his or her parents have not contributed or are not able to contribute towards these costs.

- The school will charge for board and lodging for pupils on residential courses.
- Parents in receipt of free school meals will be exempt from the board and lodging charges for residential courses that the Head Teacher deems as essential.
- Charges may be made for activities provided wholly or mainly outside school hours, either by school staff or a third party, as long as these activities are optional extras and are not required to meet the school's statutory curriculum obligations nor to complete the syllabus for a prescribed public examination.
- Although the school will undertake to provide or pay for any ingredients, equipment etc. needed for practical subjects such as cookery and art, there is nothing to prevent pupils or parents from contributing money or materials on a voluntary basis. The school should be able to charge for, or require supply of materials and ingredients if parents have indicated in advance a wish to own the finished products.