



Income Policy

incorporating the Charging policy

This policy was formally agreed by the Finance, Personnel & Premises Committee of the Governing Body on 18/10/2018		Originator: LA Policy/School
Approved by	Full Governing Body/FPP Committee/Head Teacher	Review Date: Autumn 2019

ANNUAL REVIEW OF CHARGES

1.1 All charges levied, including deposits, as per the charging policy will be subject to annual review by the Governing Body in the month of March.

2 ADMINISTRATION OF INCOME

2.1 Invoicing Procedures

2.1.1 Invoices will be administered in accordance with the Financial Regulations relating to Accounts Receivable.

2.1.2 Invoices will be prepared by the School Business Manager

2.1.3 Invoices will be raised on a monthly basis.

2.1.4 Block Bookings

Invoices will be raised in full for a minimum of 10 sessions. Payment will be required at start of the block sessions as agreed with the School Business Manager.

2.1.5 Payments in Advance

The policy is that advance payments are required for the following:

a) In the case of a previous debtor who has not settled the account within 21 days.

2.2 Income Processing Procedures

2.2.1 All income received will be passed to the School Business Manager who will keep a record of income received.

2.2.2 A receipt will be raised for all income received.

2.2.3 Receipt of income in respect of debtor invoices and non-invoice income will be recorded on the school's local accounting system.

2.2.4 VAT will be accounted for in accordance with the guidance given in the Section 5 of the Financial Management Handbook.

- 2.2.5 Income will be held in a locked safe/cabinet pending banking. Keys to the safe/cabinet will be held by the School Business Manager or Head Teacher.
- 2.2.6 Income will be banked promptly and intact.
- 2.2.7 A monthly reconciliation will be performed by the School Business Manager to ensure that all income banked appears on the bank statement.

3. CREDIT CONTROL

- 3.1 The credit terms for debtors' invoices are 28 days.
- 3.2 A reminder letter will be sent to debtors who have not paid their invoices on the due date by the School Business Manager.
- 3.3 If the debt remains unpaid a further reminder letter will be sent, 14 days from the date of the first reminder letter by the School Business Manager. In addition, where possible, the debtor will be contacted by telephone.
- 3.4 At this stage the School Business Manager will refuse the debtor any further access to the school facilities until the debt is paid. At the point at which a long standing debt is paid, the Governors will decide if the debtor is to be permitted to make further use of the school facilities.
- 3.5 If the debt remains unpaid for a further 14 days a third letter will be sent informing the debtor that the debt will be referred to the Schools legal representative.
If the debt remains unpaid and is for an amount greater than £50 it will be referred to Schools Finance Financial Services Debt Collection by the School Business Manager.
- 3.7 On a monthly basis a report will be presented to the Head Teacher and Governors, detailing outstanding debts by age and value.

4. DEBTS (WRITE OFF)

- 4.1 Write off of debt will only be considered when the credit control procedures have been exhausted.
- 4.2 Before closure of the financial year, a list of debts proposed for write-off will be prepared by the School Business Manager and will be submitted to the Governing Body for consideration. The submitted list will be supported by details of the debt.
- 4.3 The decision of the Governing Body will be clearly documented in the Minutes of the relevant meeting.
- 4.4 After the Governing Body has approved a debt write off, this will be recorded on the school's accounting system by the School Business Manager. Such write-offs will be cross referenced to the relevant Governing Body minutes.

5. **CANCELLATION OF DEBT**

- 5.1 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 and sign the invoice.

6. **CHARGING SECTION**

Introduction

All education during school hours is free. We do not charge for any activity undertaken as part of the National Curriculum or the Early Years Foundation Stage curriculum.

6.1 **Voluntary Contributions**

When organising school trips or visits that enrich the curriculum and educational experience of the children, the school invites parents to contribute to the cost of the trip. All contributions are voluntary. If we do not receive sufficient voluntary contributions, we may cancel a trip. If a trip goes ahead it may include children whose parents have not paid any contribution. We do not treat these children differently from any others.

If parents wish their child to take part in a school trip or event, but are unwilling or unable to make a voluntary contribution, we do allow the child to participate fully in the trip or activity. Sometimes the school pays the balance of costs, through school fund account, in order to support the visit. Parents have a right to know how each trip is funded. The school provides this information on request.

The following is a list of additional activities organised by the school, which may require voluntary contributions from parents.

This list is not exhaustive:

- Visits to museums;
- Sporting activities which require transport expenses;
- Visits to the theatre;
- Musical events;
- Visiting theatre groups;

6.2 **Activity funding – Sports/ Pupil Premium.**

Some activities provided as clubs by school or by outside providers can be funded for those children in receipt of the Pupil Premium grant. Sports Premium may fund extra-curricular activities that give pupils the opportunity to develop a healthy, active lifestyle. This is with agreement of the school.

6.3 **Music Tuition**

All children study music as part of the normal school curriculum. We do not charge for this. This school does not offer individual or small group lessons from peripatetic music teachers.

6.4 **Cooking**

Costs of materials for cooking are currently covered by the school fund account or funded by the Friends of South End Infant School, and therefore no charges or contributions are requested.

6.5 **Vandalism**

Should a pupil wantonly damage or destroy any equipment, fixture or fitting of the school, or the property of another person, the governors may require the parents or pupil to be charged for all or part of the cost of replacement or repair.

6.6 **Water Bottles, Book Bags & PE Bags**

School sources and purchases Water bottles, Book & PE bags that are sold on to parents for minimum profit.

6.7 **Charging for photocopying (F.O.I.A., Policies etc.)**

Charging for copies of any school policies or requests under the Freedom of Information Act and such like will be at the school's discretion. In most cases there will not be a charge unless repeated requests or large volume copying is required. In such cases a charge of 15 pence per sheet will be made.

6.8 **Library Fines**

If after repeated unsuccessful attempts to recover a book borrowed from the school library, the school will levy a fine of £5 to cover the replacement of the book.

6.9 **Hiring of School Premises**

(Cross reference with Lettings Policy and NCC Financial Management handbook section 6)

All charges levied must be consistent and governors should approve in writing, those individuals/groups granted free or subsidised use. The charges for hiring of school premises should be made up of the following:-

- a) Premises – this covers wear and tear on the building and equipment, and the cost of any additional clean up or clearing away not undertaken by the Site Supervisor.
- b) Heating and lighting – These charges should normally be applied during the heating season i.e. October to April (inclusive) and cover the cost of heating and lighting the rooms used.
- c) Administration charge – this reflects the administrative staff time and cost involved in booking hirings, collecting income and dealing with any queries. A flat rate charge per hiring (or block of hirings) is recommended.
- d) The hire of school premises which requires attendance by the Site Supervisor will attract a letting fee – this will be paid in accordance with the school's t&cs of employment. This fee is to be added directly to the hire charge and is to be calculated as explained in the NCC Financial Management handbook Section 6. The current minimum charge is **£14.81**.
- e) **Refer to Appendix A for current charges agreed for existing hirings.**

6.10 **Staff Run After School Clubs**

After school clubs run by school staff will only charge a nominal fee to cover cost of club resources and this will be approved by the Head.

This policy is adapted from the Northamptonshire County Council's model and will be reviewed annually.