

THE GRYPHON TRUST

FINANCE MANUAL

~~March 2017~~ November 2018

To be reviewed annually

THE DIRECTORS OF THE GRYPHON TRUST

MANUAL OF FINANCIAL PROCEDURES AND PRACTICES

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STRUCTURE AND PRINCIPLES

The Arnewood School and The Eaglewood School are trading names of The Gryphon Trust.
The Gryphon Trust is a charity and a limited company
Registered in England and Wales no 7546874
Registered office: The Arnewood School, Gore Road, New Milton BH25 6RS

The Academies Financial Handbook is followed with in-school variations listed below

Financial control and accountability must reign from the Company Directors through the Governing bodies, the Headteachers/~~Principal~~, the Trust Finance Officer and the staff

BUDGETING

There are five principal areas of expenditure:

Staffing
Educational
Administrative
Premises
Capital

Policy Statement No 1

The preparation of the school budgets shall follow the timetable set out below:

- 1. March – forthcoming General Annual Grant for each school will be confirmed by EFA*
- 2. May – Budget Forecast Return to be completed for the current year and submitted to EFSA by the third Friday in the month*
- 3. June – Estimates of staffing as advised by the Headteacher/Principal will be prepared for the next financial/academic year together with other major expenditure. Trust Finance Officer will prepare the draft budgets for each school using current financial year forecast figures together with salary predictions and school improvement plan*
- 4. July – Governing Bodies to recommend schools' budgets for approval by the Directors. Directors to approve the Trust budget (all schools combined) for the new financial year. Budget Forecast Return to be completed for the forthcoming year plus following two years and submitted to EFSA by the last Friday in the month*
- 5. September/October – Heads of Centres of Learning for The Arnewood School to submit Curriculum Development bids to the Headteacher for consideration and allocation*

Preparation of the Draft Budget

Staffing – Headteacher/~~Principal~~ of each school to consider the curricular implications of suggested staffing levels

Educational – Department budgets will be calculated on a per capita basis for consideration by the Headteacher/~~Principal~~

Administrative – Budget will be based on in year needs

Premises – Account will be taken of the state of the buildings and current market costs of utilities

Capital – Strategic planning of building projects and ICT infrastructure

The draft budget will be constructed using the School Improvement Plan, historical information and spreadsheet calculations for staffing costs and pupil numbers/lessons taught

Presentation of the Draft Budget

The draft budget will be presented to the Governing Bodies of each school. The Governing Bodies will make recommendations to the Directors relating to the overall budget and the staffing implications of budgets respectively. After acceptance of the annual budget by the Directors the Budget Forecast Return will be submitted to the EFA by ~~31st~~ the last Friday in July each year.

Monitoring the Budget

The Trust Finance Officer will monitor actual spend against budget on a regular basis and report any variances to the Headteacher/~~Principal~~. Heads of Centres of Learning will not be allowed to overspend (unless by prior agreement) and will be provided with a budget summary on request. Management Accounts and year end forecast will be presented to Governing Bodies at the appropriate meetings throughout the year. ~~Monthly Management Accounts will be provided to the CEO.~~ A summary of each school's financial position will be presented at the Directors' Meetings.

Reporting

Annual accounts will be prepared by external auditors and submitted to EFA by 31st December. Full company accounts will be sent to Companies House by the statutory deadline.

FINANCIAL RESPONSIBILITIES

Directors

- To establish the policies of the Trust
- To consider the recommendations of the schools' Governing Bodies
- To receive reports from the Headteacher/~~Principal~~
- To approve the forward budget including the Lettings policy and charges
- To approve the maintenance schedule for the forthcoming financial year
- To approve curriculum and staffing requirements for the next academic year
- To recommend the annual accounts for approval by the directors/trustees

Governing Bodies

- To consider proposals by the Headteacher/~~Principal~~ and make recommendations to the Directors
- Sub-committees of Governing Bodies to have terms of reference

Finance – to prepare an annual budget for presentation to the full Governing Body and to adjust budgets in the light of changing circumstances

Staffing and Curriculum – to consider the staffing grid and report to the full Governing Body on the staffing requirements of the school

Estates – to maintain and improve the accommodation of the school

Responsible Officer

- To make periodic checks on the academy's systems, controls and financial transactions. This may be carried out by either a suitably qualified governor or external auditors.

Headteacher/~~Principal~~

- To ensure the efficient, economic and effective management of school resources, income and expenditure within the academies framework
- To ensure the continued use of sound internal financial controls
- To report the school's financial position to the Governors at regular intervals
- To ensure the proper presentation of the schools' annual accounts

Trust Finance Officer – *responsible to the Headteacher/~~Principal~~*

- To keep accounts in accordance with EFA guidance
- To prepare with the Headteacher/~~Principal~~ a draft annual budget and draft revised budget
- To report the school's financial position to the Headteacher/~~Principal~~ on a regular basis
- To check and prepare payroll data including monthly control accounts and payments to Inland Revenue and other bodies
- To prepare monthly VAT reclaims
- To prepare annual accounts data for auditors

Deputy Headteacher/~~Deputy Principal~~ – *responsible to the Headteacher/~~Principal~~*

- Overall responsibility as directed by the Headteacher/~~Principal~~

WHISTLEBLOWING

The Trust has a policy for whistle blowing – *Appendix One*

PURCHASING

Suppliers

Policy Statement No 2

All directors, governors and staff are required to sign a declaration of business interests which is updated annually

Suppliers are selected on the basis of best value and long term service (if applicable)

A list of authorised suppliers is maintained by the Trust Finance Officer

Requisitions

Policy Statement No 3

The Headteacher/~~Principal~~ has the authority to sign orders up to the sum of £25,000 without reference to the Chairman of Governors and/or Chair of Finance Committee

Orders for the sum of £25,000 and over must be referred to the Chairman of Governors or the Chair of Finance Committee

In the absence of the Headteacher/~~Principal~~, orders are to be signed by a Deputy Headteacher/~~Deputy Principal~~ or the Trust Finance Officer in line with the above

County Supplies stationery orders are to be signed by the Trust Finance Officer

The Trust's **Policy Statement No 2** concerning the choice of suppliers and service contractors will be adhered to at all times

Official school orders will be used for all supplies and services where appropriate and telephone orders will usually be allowed only in the Canteen

In exceptional cases the school debit card may be used if savings are significant or if it is not possible to pay by invoice. The card is kept in the school safe and used only by the Finance Team, Headteacher/~~Principal~~ or Deputy Head/~~Deputy Principal~~

All members of staff wishing to purchase items or services will complete a departmental order book with the following details:

- Name and address of supplier
- Description of item
- Number of items
- Catalogue/Reference number if applicable
- Cost of item
- Signature of budget holder

The completed departmental order book shall be passed to the Trust Finance Assistant who will process the requisition as follows:

- Check for signature of budget holder
- Check for best value

Raise official order if budget allows. If insufficient funds, refer to Trust Finance Officer
Pass completed order to Trust Finance Officer for scrutinisation prior to authorisation by Headteacher/~~Principal~~

After authorisation the Trust Finance Assistant will send or fax the top copy of the order to the supplier and file the bottom copy together with relevant paperwork from the departmental order book in the orders pending file

All goods are received into the Finance Office and distributed by the Trust Finance Assistant

At the end of each month a creditors' report will be printed and checked by the Trust Finance Officer

Receiving of Goods and Making Payment

Heads of Centres of Learning are responsible for checking the quantity and quality of deliveries against the order details as recorded in their order book. Incorrect or incomplete deliveries must be referred to the Trust Finance Assistant who is responsible for contacting suppliers

All incoming invoices will be date stamped by the Trust Finance Officer before being passed to the Trust Finance Assistant to be processed and authorised by the recipient of the goods and the budget holder. Cheques or BACS runs in payment of invoices will be raised by the Trust Finance Assistant and in accordance with suppliers' credit terms. Cheques/BACS reports will be signed as stated in ***Policy Statement No 7*** and cheques/remittances advices will be sent out by the Trust Finance Assistant. The paid invoice bearing details of cost analysis and payment will be filed alphabetically

INCOME

All staff are encouraged to send students who wish to hand in money directly to the Finance Office. Payment cards are issued to students paying for trips and these form the receipt. A separate receipt is not generally given for cash amounts of £25 or less or for any cheque payments

Any money handed in by departments must be recorded in the departmental income book which will be checked, signed and processed by the Trust Finance Assistant

The Trust Finance Assistant will record all income on an income record sheet which will be passed to the Trust Finance Officer for checking. The amount entered on the paying slip must agree to the income record sheet and a list of cheque payees is to be provided with the income record sheet together with the relevant paperwork from the departmental income books

Income will be banked weekly during term time. The bank paying in slip will be signed by the member of staff completing the slip. ~~Both the Trust Finance Officer and~~ The Trust Finance Assistants will sign the income record sheet for verification of the banking. The banking will be collected from The Arnewood School by G4S every Tuesday during term time and delivered to Lloyds Bank in New Milton

Payments received online will be checked and recorded daily.

Invoiced Income

The Administrator in charge of lettings will pass information on lettings to the Trust Finance Officer at the end of each month and an invoice will be raised for the appropriate amount. A list of invoices raised will be returned to the Administrator for checking

Astroturf lettings will be invoiced and payable in advance of the booking

Invoices will also be raised for any other income due to the school

A list of debtors will be maintained and reminders for payment sent as and when necessary

ASSETS

Policy Statement No 4

All desirable items and items with a value of £250 or more will be entered on the Trust's inventory

On arrival in the Finance Office the Trust Finance Assistant will number and record any goods covered by ***Policy Statement No 4***

The following details will be entered on the school inventory:

- Asset number
- Description
- Value
- Location
- Purchase order number
- Serial number
- Make and model

ICT items will be postcoded using security ink by the Computer Technician

Inventories will be checked annually by the Heads of Centres of Learning and any missing items must be accounted for

Equipment which is surplus to requirements, obsolete or no longer serviceable may be disposed of subject to the completion of a Disposal of Asset form obtainable from the Trust Finance Assistant. Any items offered for sale must be offered to all staff on an equal basis. Any sale proceeds must take account of current market values and will be credited to the appropriate departmental account

Fixed Assets will be recorded for accounting purposes in accordance with the Trust's Fixed Asset and Depreciation Policy

Policy Statement No 5

No item of Trust equipment may be removed from the school site without the authorisation of the Head of Centre of Learning.

A record sheet must be completed and kept in the Loan Register in the Finance Office. The Loan Register must be checked termly to ensure all items are returned by the date specified

PAYROLL

Payroll services are currently purchased from Moorepay Limited. The service requires the Trust to provide a minimum of information in order to calculate salaries and pay staff according to the conditions of service notified by the Trust

Policy Statement No 6

The completed payroll changes forms, new employee details, overtime forms and BACS payment details will be authorised by the Headteacher/~~Principal~~

All salary payments will be made by BACS transfer only, with any late amendments being made via LloydsLink

In exceptional cases a salary advance may be authorised by the Trust Finance Officer on condition it is for no more than the net salary accrued to the date of the request

The Trust Finance Officer will be responsible for preparing information regarding changes to payroll records. The PA to the Headteacher/~~Principal~~ will give copies of new contracts and contract changes to the Trust Finance Officer together with copies of any other relevant paperwork

The payroll changes will be entered into the software package provided by Moorepay Limited and transferred electronically. After careful checking and reconciliation to salary spreadsheet the payroll bureau will process the payroll and return the following documentation to the Trust Finance Officer:

Sealed payslip for employees

The following records are made available for download via the software programme

Duplicate payslips for checking

Detailed payroll reports

Schedules of payments due in regard to deductions

The payroll will be processed by the Trust Finance Officer by way of a payroll control account and reconciled monthly

The Inland Revenue, Teachers Pensions, Hampshire Pension Fund, Salary Sacrifices and Union Fees will be paid by LloydsLink. Cheque payments will be made for Salary Sacrifices accepting cheque payments, Prudential AVCs, Court Orders as appropriate

In the event of the Trust Finance Officer not being available to process the payroll, the Trust Finance Assistant or other member of staff nominated by the Headteacher/~~Principal~~ will request a payroll run (Moorepay – tel 0845 217 0593) in accordance with permanent salary information held on the Moorepay system as per contracts. Duplicate payroll slips should then be checked against previous month's payroll slips and any material differences investigated. The overall payroll cost for that month will be posted to FMS by the Trust Finance Assistant.

SECURITY

All money, including petty cash, will be kept securely

Confiscated items belonging to students will be recorded and kept securely until collection either by a parent or by the pupil on the date authorised by the confiscating teacher. All collected items will be signed for

The computer finance system is protected by network and application passwords and will be backed up to the network daily. The Trust Finance Officer will also make a removable back up daily and take off site

The building housing the safe and computer system are covered by an intruder alarm and a CCTV camera is installed in the Finance Office

BANKING

The following bank accounts have been opened with Lloyds Bank, Station Road, New Milton:

The Gryphon Trust 25300460
The Gryphon Trust iPad Scheme 32354060
The Gryphon Trust Unofficial Fund 02202616

Any variation to these accounts or new investment procedures must be approved by the Directors

A currency account (US dollar) has been opened with Lloyds Bank for the purpose of maintaining dollar funds for a school trip.

Bank mandates have been drawn up in accordance with ***Policy Statement No 7***. Surplus funds on The Gryphon Trust account may be invested in a Lloyds Bank Treasury Deposit if and when appropriate and interest is paid on the current account at the standard rate

Bank statements will be supplied for each account and the main Trust and iPad scheme accounts will be reconciled to FMS. Direct debits, transfers and direct income will be entered on FMS on receipt of notification and reconciled to the bank statements

At the end of each month a list of unreconciled items will be printed and the main Trust and iPad scheme bank accounts will be reconciled to FMS. Any reconciliation discrepancies will be investigated and remedied immediately and the reconciliation process will aim to be completed within 10 working days of the end of each month

Unofficial fund records are kept on an Excel spreadsheet and the bank account is reconciled monthly

~~LloydsLink~~ Commercial Banking Online is an online payment facility whereby three day BACS payment may be made. The payment is created in ~~LloydsLink~~ Commercial Banking Online and recorded in FMS by the Trust Finance Officer and then authorised by two signatories in accordance with the bank mandates.

A bank debit card is held in the safe for use on the main Trust account. A record of card usage is kept showing the name of the member of staff using the card, the payee and the amount (or estimate) of the payment. Each entry is authorised by two signatories in accordance with the bank mandate before the card is used. A receipt (or VAT receipt if applicable) is obtained for all purchases and the transaction is recorded on FMS by the Trust Finance Officer.

In the long term absence of the Finance Officer, the bank account information can be accessed by any cheque signatory by telephoning 01902 719758. Telephone transfers between Trust bank accounts can be carried out in accordance with the bank mandate (see Policy Statement No 7 below).

Policy Statement No 7

Current Account Number 25300460

***Up to £5000
Over £5000***

***Any two signatories
Chairman of the Board or Chief Executive
Officer and one other***

Current Account Number 32354060

***Up to £5000
Over £5000***

***Any two signatories
Chairman of the Board or Chief Executive
Officer and one other***

Current Account Number 02202616

***Up to £5000
Over £5000***

***Any two signatories
Chairman of the Board or Chief Executive
Officer and one other***

Signatories for all accounts are as follows:

***Chairman of the Board
Chief Executive Officer
Headteacher
~~Principal~~
Deputy Headteacher
Assistant Headteacher
Trust Finance Officer***

***Mrs Elizabeth Cook
Mr Alan O'Sullivan
Mr Nigel Pressnell
~~Dr Michael Horswell~~
Mr Craig Price
Mrs Sabine Stroud
Mrs Caroline Johnston***

LETTINGS

Policy Statement No 8

- 1. The use of premises must be restricted to the use and accommodation specified in the Entertainment Licence or Planning Permission requirements*
- 2. The wearing of footwear likely to cause damage is forbidden*
- 3. Representatives of the school shall at all times have free access to the premises for the purpose of inspection*
- 4. The Governors reserve the right to cancel any letting without notice*
- 5. The hirer shall be required to pay for any breakage, losses or damage to property arising from the letting*
- 6. The Governors shall not be responsible for the loss or damage to any property whatsoever or death or injury to any person whosoever. Hirers must provide their own insurance against their liability towards the public and their employees in this respect*
- 7. The sub-letting of the premises is prohibited*
- 8. Additional licences are not required for public performances unless the performance is to take place on a Sunday or if there is to be any sale of alcohol on the premises. If a licence is required it is the responsibility of the hirer to obtain the licence from New Forest District Council*
- 9. Smoking is not permitted anywhere on the school site*
- 10. Hazardous materials must not be brought onto school site*
- 11. The hirer must ensure that the accommodation hired is left in the same condition in which it was found. Furniture or equipment must not be moved out of or into a room without the approval of the Site Manager*
- 12. The period of hire includes preparation and clearing up time*
- 13. The use of stage lighting, audio or visual equipment cannot be guaranteed unless the school is notified in advance and consent for its use is given. Such consent can be revoked at any time*
- 14. No hirer should proceed with the use of a school pitch if the condition of the pitch is likely to be so damaged that the pitch would not be in a good enough condition for immediate further use. Hirers are asked to note clause 5 as above*

Lettings Charges

All applications for lettings will be made via the Administrator in charge of lettings. Charges will be made according to the lettings policy of the Trust. Variation to these charges may only be made after consultation with the Headteacher/~~Principal~~

Administration of Lettings

The Administrator in charge of lettings will be responsible for the following:

- Maintaining a diary of hires
- Notifying hirers of the appropriate charge in accordance with the Governors' approved scale of charges
- Notifying the Site Manager of lettings and confirming his availability
- Passing lettings information to Trust Finance Officer for invoicing
- Recording lettings costs and payments

TENDERING

The annual budget may identify a number of contracts during the year and the Trust's *Policy Statement No 9* will be followed at all times

Policy Statement No 9

Principal/Deputy Headteacher/Assistant Headteacher Facilities Manager and/or Contract Manager to prepare project specification

For contracts expected to cost under £50,000:

Under £15,000 One written quote from a known and previously proved best value contractor

£15,000 - £50,000 Minimum three written quotes from known or unknown contractors, or one quote from a contractor who has been awarded a contract through the tendering process below during the last 12 months

For contracts expected to cost over £50,000:

Where possible, an independent advisor to be commissioned to provide a contract specification

Building contracts are put forward to the relevant committee prior to tendering

Other non-recurring contracts or purchase of goods in excess of £25,000 are put forward to the relevant committee prior to tendering

Up to five contractors/suppliers (known or unknown) to be selected to tender

Sealed bids are requested to be sent to the Trust Finance Officer by a stipulated time and date – any bid arriving after the deadline cannot be considered

Bids are opened and considered by a nominated group including the Trust Finance Officer

A decision is made based on best value and long term service (if applicable)

Official school order is raised to the successful contractor/supplier and the unsuccessful contractors/suppliers are notified

Routine maintenance repairs will be carried out by school staff and any job which cannot be completed within a reasonable timescale will be identified as a contract and the above policy will apply

From April 2019, any related party transactions exceeding £20,000 must be declared to ESFA in advance for approval.

PETTY CASH

Petty cash will be kept securely in a lockable cash box. Petty cash up to £30 will be issued upon production of a receipt. On occasions amount of more than £30 may be required from petty cash which should be first verified with the Trust Finance Officer

The petty cash will be reconciled monthly by the Trust Finance Assistant and authorised by the Trust Finance Officer. The petty cash expenditure will be re-imbursed by exchanging a petty cash cheque in the banking and the expenditure will be allocated to the appropriate cost centres

MINIBUS

The ~~two~~ three school minibuses are leased ~~from Capital Finance~~ and servicing, repairs, MOT and road tax are administered by ~~Red Kite~~ the leasor, the vehicle engineers. Insurance is arranged by the Trust Finance Officer and breakdown cover is provided as part of our current insurance policy. The minibuses are regularly checked by a designated member of the site team for visual safety defects

A log of authorised minibus drivers is maintained. Only those drivers with a Category D1 on their licence are insured to drive on the school insurance and any driver with any penalty points must inform the Trust Finance Officer for the Headteacher to review. Minibus drivers are required annually (in September) to provide a copy of their driving licence together with DVLA licence summary. ~~New requests to drive the school minibuses must be supported as above~~

The minibus booking diary is held at Reception together with the minibus keys and a log sheet must be filled in each time the minibus is used. Purchase of ~~petrol~~ fuel by way of the Tesco fuel card must be noted on the log sheet

The log sheets are periodically checked by the Trust Finance Assistant for continuity of mileage and any chargeable journeys posted by internal journal transfer to the department concerned

REMOVAL AND SEPARATION EXPENSES SCHEME OF ASSISTANCE FOR TEACHING STAFF

This scheme provides for a contribution towards certain expenses incurred by a teacher when moving home, provided that:

The move means that the teacher will live appreciably nearer to school and that the teacher is at present living twenty-four or more miles from the school

The removal takes place within twelve months of taking up the appointment

Teachers must agree to sign a statement to say that if they resign or are dismissed from their post within two years they will repay the total sum of removal allowance

The scheme provides for a contribution towards the following costs:

Reasonable costs of moving furniture and belongings to the new property

Professional fees associated with the move

Additional costs incurred by a teacher whose move to the area is delayed beyond the time the teacher takes up his or her post

Up to the following may be given based on the criteria selected

- Post difficult to fill – Significant previous or current recruitment problems experienced in this area £2500 for buying/selling £1250 buying only
- Post not difficult to fill £1000 for buying/selling £500 buying only
- Separation allowance £38 per week plus expenses incurred returning home twice per month

The above figures are maxima. Where a house move/purchase costs in total less than the specified allowance the lower figure will be paid

In cases of exceptional difficulty the Directors will consider increasing the figures set out in the table above although all claims will be considered on an individual basis. Any member of staff leaving the employment of The Gryphon Trust before the end of a two year period will be required to repay all expenses in full

Time Limits

The normal limit for claims for removal expenses will be twelve months from the date of appointment and for separation allowances will be twenty-six weeks from the date of appointment

CATERING

Purchases

The Catering Manager places all orders for canteen supplies by telephone giving regard to best value when monitoring prices. Goods are delivered directly to the Canteen and the Catering Manager checks the goods against the invoice/delivery note. Any discrepancies or inferior quality goods are notified to the supplier by the Canteen Manager and a credit note obtained. Invoices and credit notes are reconciled to monthly supplier statements by the Trust Finance Assistant and prepared for payment

Income

The school uses cashless catering for the sale of food in the canteen. Parents and staff are encouraged to top up their account by internet payment, although cash or cheque payments may be accepted at the Finance Office. Three tills are operated in the canteen by means of biometric recognition. The Canteen Manager processes the end of day reports and a record of sales and income is available at all times via the Trust-E software

Students are not allowed credit unless exceptional circumstances and prior arrangement with the Trust Finance Officer

Any balance remaining on a student's account at the time of leaving the school will be repaid

Stock

The Catering Manager is responsible for the stocktake which is carried out periodically

Wastage

Policy Statement No 10

A daily record is kept of all food which cannot be refrigerated or frozen for future use and passed to the Trust Finance Officer monthly

APPENDIX ONE

Procedure for Protected Disclosures (“Whistle blowing”)

1.0 Introduction

- 1.1 This procedure has been designed to operate in accordance with the provisions of the Public Interest Disclosure Act 1998, which gives protection to people who disclose reasonable concerns about serious misconduct or malpractice at work. This is sometimes known as *Whistle blowing*.
- i. The procedure applies to all staff in The Gryphon Trust and is intended to encourage staff to raise concerns within the school as a first priority, rather than make a wider disclosure outside of the school or trust.

2.0 Principles

- 2.1 The Governing body of school will treat all matters of malpractice very seriously and responsible allegations about such matters will be dealt with quickly, seriously and with appropriate confidentiality.
- 2.2 In order to meet the requirements of the Act, in addition to staff in schools, the procedure is applicable to agency staff, students on placements, supply staff, volunteers, contractors and suppliers operating under contract to the school. The term “employees” in this procedure is intended to cover all of these categories of people.
- 2.3 This procedure should not be confused with other existing procedures such as the individual or collective grievance procedures that exist to enable employees to raise concerns about their own employment. It is designed to deal with major issues that fall outside of the scope of those procedures. Therefore, any matter which is more appropriately covered by those procedures is excluded from being considered under the “Whistle blowing” procedure.
- 2.4 Examples of the type of issue that would fall within the scope of this procedure are:
- Conduct which is a criminal offence or a breach of the law
 - Sexual or physical abuse of students or others
 - Major health and safety risks – to staff or members of the public
 - Fraud and/or corruption
 - Other unethical conduct of a serious nature
- 2.5 The Act also covers issues relating to miscarriage of justice and environmental damage.
- 2.6 The procedure gives protection to people who, in good faith, make such a disclosure, from victimisation, discrimination or disadvantage. It also ensures employees receive an appropriate response to their disclosure and are aware of how they may pursue the matter if this response is not satisfactory. It is acknowledged that there are some circumstances in which there may be a statutory requirement to report information to an external agency, such as the police.
- 2.7 Disclosures made under this procedure are likely to be of a sensitive nature and all parties should preserve confidentiality at all times.

3.0 Representation

- 3.1 Employees are entitled to representation by a professional association/ trade union representative or a ‘friend’, who will normally be another employee, at any meetings or interviews that are held in relation to the disclosure made. Employees should specify that they are making a disclosure under this procedure.
- 3.2 The individual manager hearing the disclosure is encouraged to take advice from the Headteacher/Principal in the first instance who may involve professional services, where appropriate.

4.0 Time limits

- 4.1 There are no time limits on raising concerns under this procedure, but they should be raised at the earliest practicable opportunity, since delays in making a disclosure may prevent a full investigation from taking place. Where time limits are included within this procedure, they are there to ensure that disclosures are dealt with as quickly as possible, and to ensure that there is a prompt initial response from school management.
- 4.2 The investigation that takes place after a disclosure is made is not time limited, but will be conducted as quickly as possible within the circumstances of the disclosure.

5.0 Untrue allegations

- 5.1 If an allegation is found to be untrue, but the employee has made the allegation in good faith, no action will be taken against the employee. However, employees who make allegations maliciously, frivolously or for personal gain may face disciplinary action.

6.0 Raising a concern

- 6.1 In the first instance, concerns under this procedure should be raised with the employee’s immediate supervisor, who should then deal with the problem as quickly as possible. If the employee believes that their immediate supervisor is involved in the malpractice, they may raise their concerns with a more senior member of staff, including the Headteacher/Principal. If the employee believes it is not appropriate to raise the matter with the Headteacher/Principal, he/she may approach the Chair of Governors.
- 6.2 Within ten working days of a concern being raised, the person hearing the concern will write to the employee to acknowledge that the concern has been received. They should also indicate what initial steps they intend to take to deal with the matter and, where possible, provide an estimate of the time it will take to provide a final response.
- 6.3 Concerns may be raised orally or in writing, although written submissions are preferred wherever possible. These disclosures should provide as much information as possible about the matter, including dates, individuals involved, other possible sources of information, etc. Employees must be able to demonstrate to the person hearing the disclosure that there are reasonable grounds for making the allegations.
- 6.4 Although employees who wish to make an anonymous disclosure may do so, it may be important for the investigating manager to know the source of the information for a full and appropriate investigation to be possible. Furthermore, the manager would need to

take into account the nature and credibility of an allegation before deciding whether to proceed with an investigation. However, employees should be re-assured that all disclosures will be treated in confidence and every effort will be made to preserve anonymity. The Act provides protection against victimisation of anyone who makes a protected disclosure in good faith.

7.0 Resulting action

7.1 Following a disclosure made under this procedure, enquiries will be made to establish the validity of the allegations. If they are found to be true, the appropriate action will be taken, which may include:

- A full internal investigation, possibly resulting in disciplinary action
- Referral to Social Services or the Police
- Referral to other agencies

7.2 Subject to legal constraints and the need to protect the rights of individuals, the employee raising the concern will be informed of the outcome of any investigation at the earliest practicable opportunity, to reassure them that appropriate action has been taken. Such information will not include confidential details about formal action taken against another employee.

7.3 For reasons of sensitivity and confidentiality, all communications with an employee who takes action under this procedure will be sent to their home address, unless an alternative arrangement has been mutually agreed.

8.0 Taking the matter further

8.1 In the event that an employee feels that their concerns have not been resolved through the above process, they may write to the Chair of the Governing Body, if he/she has not already been involved, outlining their concern, the action taken to date and the reasons for their dissatisfaction.

8.2 Within 10 working days of a concern being raised, the Chair of Governors will write to the employee to acknowledge that the concern has been received and indicate what steps will be taken to deal with the matter, as well as providing an estimate of the time it will take to provide a final response. The Chair of Governors may decide to set up a small group of governors, where appropriate, to investigate the concerns. The Chair of Governors will then inform the employee of the outcome of this process on the same basis as required of the manager above.

8.3 In the event that the matter cannot be satisfactorily resolved within the school or the trust, the employee may raise their concerns, in writing, to the Department for Education (DfE) at Ministerial and Public Communications Division, Department for Education, Piccadilly Gate, Store Street, Manchester M1 2WD, by telephone to 0370 000 2288.

8.4 These officers will follow the same basic procedure outlined above in the same timescales and will feed back the outcome to the individual.

9.0 Action and support outside of the DfE

- 9.1 If an employee is dissatisfied with the response of the Governing Body and the DfE, and subject to the concern being a matter covered by the Act, he /she can raise the matter, as appropriate, with one of the following agencies:
- A local Member of Parliament
 - The Police
 - Public Concern at Work (0207 4046609)
 - A relevant professional body or inspectorate
 - Local Government Ombudsman
 - The Secretary of State for Education
- 9.2 In taking their concern outside of the trust, employees must ensure that, as far as possible, the matter is raised without personal information relating to other employees being disclosed.
- 9.3 An employee who approaches an accredited legal advice centre, e.g. Public Concern at Work or Citizens Advice Bureau, does not breach the duty of confidence in this procedure to the governing body or the DfE.

10.0 Failure to follow this procedure

- 10.1 Any employee who unreasonably and without justification raises such issues on a wider basis, such as with the press, without following the steps and advice in this procedure may be liable to disciplinary action.