



Quarrydale Academy

FINANCIAL PROCEDURES MANUAL

CONTENTS:

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1. PURPOSE OF THIS DOCUMENT**2. FINANCIAL MANAGEMENT STRUCTURE**

- 2.1 Board of Trustees
- 2.2 Resources Committee
- 2.3 Accounting Officer/Headteacher
- 2.4 Chief Financial Officer/Business Manager
- 2.5 Internal Audit
- 2.6 Register of Interests

3. FINANCIAL PLANNING**4. FINANCIAL REPORTING & INTERNAL AUDIT****5. FINANCE SYSTEMS & PROCEDURES**

- 5.1 Accounting system
- 5.2 Accounting system access
- 5.3 Academy Accounting Key Responsibilities
- 5.4 Access Financial System Account Coding Structure and Guidelines
- 5.5 Transaction process
- 5.6 QA Best Practice Guide

6. PAYROLL SYSTEMS & PROCEDURES

- 6.1 Payroll administration
- 6.2 Payroll Payments

7. ORDERING & PURCHASING

- 7.1 Effective Procurement
- 7.2 Routine Purchasing
- 7.3 Scheme of Delegated Authority
- 7.4 Purchase Requisitions & Orders
- 7.5 Goods & Services Received
- 7.6 Invoices Received
- 7.7 Invoice Payments
- 7.8 Direct Debit Payments
- 7.9 Supplier Maintenance

- 7.10 Preferred Suppliers
- 7.11 Self-employed Contractors
- 7.12 Capital Grants (including DFC)
- 7.13 Multipay Cards

8. LOCAL ACADEMY INCOME & COLLECTION

- 8.1 Income received from parents
- 8.2 Lettings/Charging Policy

9. CASH MANAGEMENT & BANKING

- 9.1 Custody
- 9.2 Cash Management
- 9.3 Cash Flow Forecasts
- 9.4 Investments

10. FIXED ASSETS

- 10.1 Asset Register
- 10.2 Disposal of Assets
- 10.3 Loan of Assets

11. INSURANCE & RISK MANAGEMENT

- 12.1 Insurance
- 12.2 Risk Management

Appendix 1. QAT Register of Interests

Appendix 2. QAT Best Practice Guide

Appendix 3. QAT Chart of Accounts Listing

1. PURPOSE OF THIS DOCUMENT

The Board of Trustees (“the Board”) of Quarrydale Academy Trust (QAT) recognise their responsibility to ensure the financial affairs of QAT are managed in a competent and professional manner.

This procedures manual outlines the overall responsibilities of the Board to deliver value for money, financial control, accurate and complete financial reporting as well as sound financial planning to demonstrate ongoing sustainability for QAT.

The Board must ensure that there are adequate internal controls in place. There are a number of controls that should be applied by the Board. In practice, this will be through the:

- Board of Trustees/sub-committees
- Headteacher
- Business Manager
- SLT

The Board will consider:

- Staff expertise
- Segregation of duties
- Documentation
- Register of business interests
- Financial Accounting systems and records

QAT have financial procedures in place in accordance with this document.

This manual aims to clearly define and document effective financial controls and procedures for QAT. It sets out the expectations for financial compliance.

2. FINANCIAL MANAGEMENT STRUCTURE

In order to meet the financial management and internal control objectives outlined above and its wider responsibilities to the Department for Education, QAT's finances will be managed within the following organisational structure:

2.1 Board of Trustees

The Board has ultimate responsibility for QAT's finances and has put in place the following organisational structure to make sure this responsibility is effectively met. The main responsibilities of the Board are prescribed in the Master Funding Agreement between the academy and the DFE. The main responsibilities include:

- Ensuring that the GAG grant is used for the purposes intended
- Approval of the annual budget
- Approve the scheme of delegation recommended by the Resources Committee (RC)
- Appointment of Principal/Head Teachers
- Establishment of a Resources Committee, setting and varying its terms of reference and reviewing its work

2.2 Resources Committee

The RC has been established and are detailed in agreed terms of reference which have been authorised by the Board of Trustees. It will oversee the financial affairs, including initial review and authorisation of the annual budget, and monitoring of actual income and expenditure against the budget throughout the financial year. It will also review the reports of the Internal Audit service on the effectiveness of the financial procedures and controls, and report as appropriate to the Board. The Chair of the RC will be a Board Trustee and other members of the committee will be appointed by the Board and will include the CFO of the Trust.

2.3 Accounting Officer/Head Teacher

The Head Teacher of the Trust is the Accounting Officer (AO). The AO is responsible to the Board of Trustees for ensuring regularity and propriety, and for the economic, efficient and effective use of resources (i.e. ensuring value for money), and administration of the financial affairs of the Academies. The AO may delegate or appoint others, to assist in carrying out these responsibilities.

The Head Teacher is responsible for delivering their Academy Development Plan (ADP) within the budget approved by the Board. They are also responsible for the internal financial controls within their individual academy. Much of the financial responsibility can be delegated to the Business Manager but the Headteacher still retains responsibility for:

- Approving new staff appointments within the authorised staff establishment structure and budget, except for any senior staff posts, approved by the Board.

- Authorising transactions according to the QAT's finance scheme of delegation and tendering procedures.
- Managing the Academies delegated funding

2.4 Chief Financial Officer/Business Manager

The Business Manager of the Trust is the Chief Financial Officer. The main responsibilities of the Chief Financial Officer are:

- The day to day management of financial issues including the establishment and operation of a suitable accounting system
- Establishment of a regular framework of financial review
- The management of QAT's financial position at a strategic and operational level within the framework for financial control determined by the Board of Trustees.
- Establishment and review of effective systems of internal control
- Ensuring that the annual accounts are properly presented and adequately supported by underlying financial records of the trust.
- Preparation of the annual budget
- Preparation of monthly management reports and accounts for the chair of the Trust Board and the Resources Committee
- Authorising transactions according to QAT's scheme of delegated authority
- Ensuring forms and returns are sent to ESFA in line with the timetable in the ESFA guidance
- Manage the QAT finance team

Key Responsibilities of the Business Manager include:

- Preparing the draft and final three-year budget for approval by the Headteacher prior to approval by the FARC.
- Ensure that monthly processing and reconciliations on the accounting system are completed to ensure academy income and expenditure accounts are completed accurately and timely
- Completing monthly reconciliation of payroll.
- Monitoring cash flow
- Monitoring and authorising transactions according to the QAT's finance scheme of delegation and tendering procedures, ensuring all procedures outlined in this manual are adhered to.
- Ensure that the reporting mechanisms meet the QAT schedule

2.5 Internal Audit

To support them in their role the Resources Committee has commissioned a programme of internal assurance testing to be carried out. The committee will receive internal assurance reports after audit testing throughout the year and also after the year-end statutory accounts are prepared and audited.

The main duties of an internal audit process is to provide the Board with assurance that:

- The financial responsibilities of the Board are being properly discharged
- Resources are being managed in an efficient, economical and effective manner
- Sound systems of internal financial control are being maintained
- Financial implications are fully considered into account when reaching decisions

The Business Manager has the authority to agree a planned programme of reviews and will report the findings to the RC.

2.6 Register of Interests

It is important for anyone involved in spending public money to demonstrate that they do not benefit personally from the decisions they make. To avoid any misunderstanding that might arise all Board members and staff with significant financial or spending powers at QAT are required to declare any financial interests they have in companies or individuals from whom the academy may purchase goods or services. The register is open to public inspection.

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

The existence of a register of business interests does not, of course, detract from the duties of Board members, Local Governing Body members, and staff to declare interests whenever they are relevant to matters being discussed by the Board or any duly established committee. Where an interest has been declared, those involved should not attend that part of any committee or other meeting.

All Board members and relevant staff as outlined above must complete a declaration of their business interests (outlined in Appendix 1). Each declaration will be held in the Register of Interests outlined and it is the Board's responsibility to keep these declarations up to date and a full review must be completed annually.

3. FINANCIAL PLANNING – ANNUAL AND THREE YEAR BUDGET

The CFO is responsible for preparing and obtaining approval for the annual budget. The budget must be approved by the CFO, the Resources Committee and the Board of Trustees.

The CFO is responsible for ensuring that budget deadlines from the ESFA are met and Timetable are established around those deadlines.

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

QAT also prepares three-year budgets.

The budget is prepared as part of the development planning process. The development plan indicates how QAT's educational and other objectives are going to be achieved within the expected level of resources over the next three years.

The QAT development plan provides the framework for the Trust three-year budget. The budget is a detailed statement of the expected resources available and the planned use of those resources for the following year.

The Academy is required to prepare three year budgets to be submitted to the RC for approval within the Trust's deadlines.

4. FINANCIAL REPORTING & INTERNAL AUDIT

In order to meet the financial compliance needs of QAT, a reporting timetable and an annual framework of financial review and internal audit visits will be issued by the Business Manager.

5. FINANCE SYSTEMS & PROCEDURES

5.1 Accounting system

All the financial transactions of QAT must be recorded on the Access Education "Accounting System".

5.2 Accounting System Access

Entry to the Access Education system is password restricted. Access to the component parts and configuration structures of the accounting system is restricted and the Business Manager is responsible for setting access levels for all members of staff using the system.

5.3 Academy Accounting Key Responsibilities

Process:	Responsibility:
1. GAG income <ul style="list-style-type: none">• Monthly GAG income Recording• Bank Transaction journals• Bank Account Reconciliation	SBM SBM SBM
2. Sales/Lettings and other Income <ul style="list-style-type: none">• Sales Invoices Academy• Paying in slips• Control and bank account reconciliations	Finance Team Finance Team Finance Team/SBM

3. Bank		
• Income and Expense Journals	Finance team	
• Bank Account Reconciliation	Finance Team/SBM	
• Purchase Ordering, Goods Received and Invoices	Finance Team	
• Purchase Ledger	Finance Team	
• Supplier Maintenance and Reconciliation	Finance Team	
• Control Account Reconciliation	SBM	
• Payment run approval	SBM	
• Cheques	Finance Team/SBM	
• BACS	Finance Team/SBM	
• Direct Debit	Finance Team/SBM	
• Multipay Cards	All Named Cardholders	
• Expense Journals	Finance Team	
4. VAT ledger		
• Monthly Vat return	SBM	
5. Payroll, Tax, Pension and Deductions	SBM	
• Expense Journals	SBM	
• Control and bank account reconciliation	SBM	

5.4 Access Financial System Account Coding Structure and Guidelines

A document has been produced to enable clarity and consistency when coding income and expenditure. All income and expenditure headings are coded against a nominal code.

5.5 Transaction Processing

All transactions input to the accounting system must be authorised in accordance with the procedures specified in this procedures manual. The procedures for the operation of the payroll, the purchase ordering system and purchase ledger and the sales ledger are outlined in the following sections of this manual.

5.6 QAT Best Practice Guide

QAT best practice guide provides a step by step annual procedures that allocates dates and deadlines for completion of financial responsibilities. This will enable SBM to comply with ESFA and QAT's financial and governance deadlines (included in Appendix 2)

6. PAYROLL SYSTEMS & PROCEDURES

The main elements of the payroll system are:

- payroll administration
- payments

6.1 Payroll Administration

The academy payroll is administered by a Payroll Provider appointed by the RC. All staff are paid monthly by BACS administered by the payroll provider. The payroll provider will hold a file for each employee which records:

- Salary
- Bank account details
- Taxation status
- Pension status
- Personal details
- Any deductions or allowances payable.

Amendments to this file will be handled through the Academy based on information provided by the Business Manager and passed over to the payroll provider. The payroll provider will act as our agents with HMRC. Each year the payroll provider will issue a timetable for payroll processing.

6.2 Payroll Payments

After the payroll has been processed the Business Manager should authorise the academy salary payments. Save for exceptional circumstances, all salary payments are made by BACS. Payroll records should be countersigned in line with bank mandates.

A reconciliation should be prepared between the current month's and the previous month's gross salary payments showing adjustments made for new appointments, resignations, pay increases, overtime claims, attachment of earnings orders, student loans etc.

The payroll providers payroll system automatically calculates the deductions due from payroll to comply with current legislation. The major deductions are for tax, National Insurance contributions and pensions. The payroll provider has been authorised by the Board to make these payments on the due date by BACS.

The Business Manager should regularly check a random selection of payroll payments for the calculation of gross to net pay to ensure that the payroll provider are performing to contract. Internal audit will also carry out a review on a periodic basis.

Monthly Payroll Journals should be processed on the QAT finance system.

7. ORDERING AND PURCHASING

7.1 Effective Procurement

QAT wants to achieve the best value for money from all our purchases to ensure all needs are met in terms of quality, quantity and time at the best price possible. It is important that procurement is effective and that framework deals and the use of “Crescent Purchasing Consortium” are checked to maintain Value for Money. A large proportion of our purchases will be paid for with public funds and we need to maintain the integrity of these funds by following the general principles of:

- **Proximity**, it must be demonstrable that there is no corruption or private gain involved in the contractual relationships of QAT;
- **Accountability**, QAT is publicly accountable for its expenditure and the conduct of its affairs;
- **Fairness**, that all those dealt with by QAT are dealt with on a fair and equitable basis.

It is vital that QAT are effective procurers of goods and services. For effective procurement, you need to satisfy each of the following five ‘rights’:

- Procure the right **Goods or Service** - the most critical element of any procurement is ensuring that we purchase the right goods. For some higher value items it may be helpful to draw up a specification that outlines exactly what is needed.
- Buy the right **Quantity** – the higher the quantity the lower the price. Always ask a supplier if they are willing to offer volume reductions.
- Purchase items of the right **Quality** – a cheap item may not offer best value for money.
- Purchase at the right **Price** – there are two categories of costs when considering price:
 - purchase price - which covers the up-front cost of the item
 - lifecycle costs, which include other costs that may be incurred in owning and running the item
 - the trust must pay no more than cost for goods or services provided by connected parties (see Business Interests)
- Consider both sets of costs when undertaking any purchase.
- The right **Location** – ensure that the supplier knows exactly where you need the goods to be delivered.

Before authorising any purchase, consider that it is appropriate expenditure. Capital expenditure in connection with the original construction and fit out of the new academy premises are not covered by this manual.

7.2 Routine Purchasing

Budget holders will be informed of the budget available to them and it is their responsibility to manage the budget and ensure that the funds available are not overspent. A report containing actual and committed expenditure against budget is available to each budget holder via the Access Education Finance System.

7.3 Financial Scheme of Delegation

The QAT financial scheme of delegation runs in conjunction with this document, which outlines the financial limits to which QAT employees can commit the company. The financial scheme of delegation sets out the controls which should be observed at both QAT and in Academies.

- The governing body requires that the market be surveyed by the purchaser prior to any purchase to ensure that the academy obtains the best value for money
- The governing body requires that three written quotations be obtained for purchases in excess of £10,000. Where this is not possible, the reason should be reported to the Resources Committee
- Purchases with an estimated value of between £10,000 and £30,000 must be awarded by one of the methods described above or by inviting alternative offers or quotations in writing; these should normally be at least 3 in number except where there are fewer than 3 potential suppliers. In circumstances where obtaining 3 quotations is impractical the reasons for not following these procedures will be reported to the governing body using a “Non Competitive Tender Form” and recorded in the minutes of the meeting

7.4 Purchase Requisitions and Orders

Purchase orders (PO) ensure that the Academy has a precise record of what has been ordered, this can then be compared against items delivered.

PO's should only be used for goods and services provided to the Academy. Individuals must not use official orders to obtain goods and services for their private use. All purchases must be made through the Access Education's PO processing system.

Purchase requisitions should be recorded via the Access finance system. Once Received, the Finance Team will:-

- record it on the accounting system (thus raising a commitment entry)
- send an official order to the supplier

If paper copy PO's are printed they should be filed alongside requisition forms awaiting receipt of goods or services. Electronic copies are always available through the Access Education system.

The PO will be approved on line by Business Manager/Head Teacher. Academies must maintain a register of authorised signatories.

7.5 Goods and Services Received

The Business Manager should make appropriate arrangements for the delivery of goods and services. All deliveries should be addressed to the academy or QAT as appropriate and not to individual staff addresses.

The Business Manager must ensure that the academy has systems in place to ensure that a detailed check of the goods received against the delivery note is made and make a record of any discrepancies.

If no delivery note is received the Invoice received should serve as the delivery note and should be checked against the original PO. Discrepancies should be raised with the supplier without delay

A goods received note (GRN) should then be posted on the finance system.

7.6 Invoices Received

All invoices (INV's) must contain an official PO number. INV's should be matched to the GRN/PO before payment is made.

7.7 Invoice Payments

Payment of INV's will be made by the academy through the Academy bank account according to QAT's Purchasing Terms & Conditions by BACS, cheque, direct debit or CHAPS as appropriate. The standard payment terms are 30 days from invoice date. Payment terms can be amended to suit more specific supplier terms.

A control record should be maintained for manual cheques detailing the cheque number, sequence of all cheque books received and the date of receipt. Cheque books should be kept in a safe when not in use and access to cheques must be strictly controlled.

7.8 Direct Debit Payments

Suppliers that are paid by direct debit will be entered on the purchase ledger as payment by "direct debit", so that these do not appear on the supplier payment run.

Direct Debits should be entered on to the purchase ledger as a Cash Book Journal based on a schedule of direct debit payment instructions by the supplier

7.9 Supplier Maintenance

The QAT finance team are responsible for the set up and maintenance of the suppliers list on the accounting system.

7.10 Preferred Suppliers

QAT is establishing a register of suppliers that Academies may choose to purchase from.

7.11 Self-employed Contractors

When engaging a contractor, particularly from a small or a one-man business, the employment status should first be established. If the individual is offered terms, e.g. an hourly rate of pay and/or equipment and materials are provided by QAT, this can be regarded as an 'employment' and payment should be made via the payroll, with the appropriate payroll deductions being made.

To find out if someone is employed or self-employed, look at the Inland Revenue's website: www.hrmc.gov.uk/employment-status If in doubt, academies should seek advice from the Inland Revenue.

If the contract is for self-employment, Academies should consider whether the work falls within the construction Industry Scheme (CIS). Further information on this scheme is available if required from the Trust.

7.12 Capital Grants (including DFC & CIF)

The amount of DFC awarded to the academy is allocated at school level by the ESFA.

7.13 Multipay Cards

It is QAT policy hold debit/credit cards for non-cash/cheque payments. QAT accepts that some payments for the supply of goods or services are most conveniently made by debit/credit card and will maintain company debit/credit cards for that purpose. Credit card transactions made in any month will be paid in full in the following month by means of a Direct Debit. Debit card transactions will be taken from the bank at the point of sale. The use of company debit/credit cards will be subject to rigorous control at all times and the credit limits maintained at a level commensurate with expected monthly levels of expense. Under no circumstances should staff use private credit cards when incurring expenses on behalf of the employer.

All card transactions must be accompanied by an appropriate voucher and receipt, retained for accounting purposes, and must be used solely for company purchases. Credit limits are agreed with the Business Manager.

Cards must be kept secure at all times and card numbers and PIN numbers are NOT to be divulged. All debit/credit card transactions must be reconciled monthly and authorised in line with the bank mandate.

8. ACADEMY INCOME AND COLLECTION

8.1 Income received from parents

An electronic cashless system is the preferred method of collecting payments from parents, otherwise, all income received must be recorded in Access against the income nominal. Any cash received must be receipted and paid into the bank in a timely manner.

8.2 Lettings/Charging Policy

The Finance Team are responsible for maintaining records of bookings of sports and other facilities and for identifying the sums due from each organisation.

The Academy finance team must establish a sales ledger account and produce a sales invoice from the Access Financials accounting system for individuals and organisations booking facilities. No debts should be written off without the express approval of the Business Manager.

9. CASH MANAGEMENT AND BANKING

9.1 Custody

Receipts should be issued for all cash and cheques received. All cash and cheques must be kept in the Finance Office safe prior to banking. Banking should take place every week or more frequently if the sums collected exceed the insurance limit on the Finance Office safe. For current insurance limit, please refer to the insurance policy.

Monies collected must be banked in their entirety in the appropriate bank account. The finance team is responsible for preparing reconciliations between the sums collected, the sums deposited at the bank and the sums posted to the accounting system.

9.2 Cash Management

The financial resources of QAT will be managed through one main operational bank account. The current bank for QAT is Lloyds Plc.

9.3 Cash Flow Forecasts

The BM is responsible for preparing cash flow forecasts to ensure that there are sufficient funds available to pay for day to day operations

9.4 Investments

The board will approve any investments in line with the "Investments Policy".

10. FIXED ASSETS

10.1 Asset register

Academies are responsible for maintaining an asset register of all equipment at their location. All items purchased with a value over £1000 must be entered in an asset register.

The Asset Register helps:

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

The Asset Register will include the following detail:

- type and description of asset
- cost of asset
- officer or budget holder responsible for asset
- expected useful life of asset
- source of asset funding (i.e. GAG, DFC, donation etc)
- date of disposal
- proceeds of disposal
- depreciation to date
- net book value

All IT equipment must be recorded on the register. Details recorded should include the date purchased (where possible) and the serial number (if one is available).

10.2 Disposals of Assets

Items which are to be disposed of by sale or destruction must be authorised for disposal by the BM. Any items with a disposal value of £5000 or over must be communicated to the RC and send the appropriate notification to the DFE. All disposals of land must be agreed in advance with the Secretary of State.

10.3 Loan of Assets

Items of QAT/Academy property should not be removed from premises without the authority of the HT/BM. A record of the loan must be recorded in a loan book and booked back in when it is returned.

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

11. INSURANCE AND RISK MANAGEMENT

11.1 Insurance

QAT will maintain insurances against the commonly identified risks which include (but are not limited to):

• Property Damage	School Journey
• Business Interruption	Legal Expenses
• Money	Personal Accident
• Engineering Inspection/Insurance	Fidelity Guarantee
• Public Liability	Governors/Trustees Liability
• Employers Liability	Libel & Slander
• Hirers Liability	

QAT will review all risks annually with a centrally agreed insurance provider and at all times in the light of specialist professional advice, to ensure that the sums insured are commensurate with the risks.

QAT shall display such notices regarding insurances as shall be required by statute, in particular, the statement of Employer's Liability Insurance. At no time shall any location give any indemnity to any third party without the written consent of the insurers. The RC should be informed of any claims over £5000.

12. Risk Management

Risk is one of life's certainties and how successfully organisations deal with it can have a major impact on the achievement of their key goals. Often relatively little is formally done to evaluate and manage risk.

QAT has a Risk Management strategy which aims to raise awareness about the need to address strategic and operational risks and to provide good practical guidance for academies and QAT departments to manage such risks in an effective and formal way. The online Risk Register must be completed and reviewed at least annually and as a live document updated as necessary.

The Accounting Officer is responsible for ensuring that an up to date register is maintained. This ties in with the audit and Annual Report and Financial Statements for trustee sign-off prior to submission to the DFE by 31st December each year.



Quarrydale Academy

Appendix 1

QUARRYDALE ACADEMY **Declaration of pecuniary and personal interest**

Name:	
Position:	

I _____, declare as a member of staff at Quarrydale Academy that I hold the following personal and/or pecuniary interest(s):

Pecuniary interests	Please provide details of the interest
Current employment	
Businesses (of which I am a partner or sole proprietor)	
Company directorships – details of all companies of which I am a director	
Charity trusteeships – details of all companies of which I am a trustee	
Membership of professional bodies, membership organisations, public bodies or special interest groups of which I am a member and have a position of general control or management	
Gifts or hospitality offered to you by external bodies while acting in your position as a member of staff and whether this was declined or accepted in the last 12 months	
Contracts offered by you for the supply of goods and/or services to the trust/Academy	



Quarrydale Academy

Any other conflict	
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Personal interests	Name	Relationship to me	Organisation	Nature of the interest
Immediate family/close connections to governor/trustee/staff member				
Company directorships or trusteeships of family/close connections to governor/trustee/staff member				

To the best of my knowledge the information supplied above is correct and complete. I understand that it is my responsibility to declare any conflict of interest/loyalty, business or personal that relates directly or indirectly, to myself or any relation in any contract, proposed contract or other matter when present at a meeting at the school where such contract or matter comes under consideration. I understand that I must withdraw from any meeting during the discussion of such contract or matter and must not vote in respect of it.

I agree to review and update this declaration annually and give consent for the information provided to be used in accordance with the trust/Academy's Pecuniary and Personal Interests Policy.

Signed:	
Date:	



Quarrydale Academy

Guidance notes

Where a situation arises in which a member of staff cannot act in the best interests of the Academy due to a personal interest they have, steps should be taken to identify, prevent and record the conflict. This ensures that staff members are acting in the best interests of the Academy.

In the declaration above, you must provide details relating to:

- Your ownership or partnership of a company or organisation which may be used by the trust/school to provide goods or services;
- Goods or services you offer which may be used by the trust/school;
- Any close relation you have to someone who satisfies either of the above;
- Any close relationship you have to someone who is employed by the trust/school.

Declaring your conflicts of interest is a legal requirement within the Articles of Association and Academies Financial Handbook. However, making an annual declaration does not remove your requirement to make an oral disclosure of the interest and temporarily leave a meeting, where the interest is relevant to something being discussed.

Pecuniary interests

Generally, members of staff should not participate in any discussions in which they may directly or indirectly benefit from a pecuniary interest, except where the relevant authority has authorised this i.e. articles of association for academies. A direct benefit refers to any personal financial benefit and an indirect benefit refers to any financial benefit you may have by virtue of a relationship to someone who stands to gain from a decision of the governing board. Both direct and indirect interests must be declared.

Non-pecuniary interests (Conflicts of loyalty)

There may be a non-pecuniary interest whereby a member of staff does not stand to gain any benefit but a declaration should still be made. For example, this might be where a member of staff has a family member working in the school. While the member of staff might not benefit personally, their judgment could be impaired if something was brought up that would affect the family member.

Handling the conflict

The Academy must make a decision as to whether or not it should take steps to remove the conflict by:

- Not pursuing the course of action it relates to; or
- Proceeding with it in an alternative way which does not give rise to conflict; or

The School and Early Years Finance (England) Regulations 2013 provide for local authority financing schemes to keep a register of pecuniary interests for the trustees, governors and staff of schools. The register should be reviewed annually by the clerk to the governing body but any new interest or ceased interest, should be reported to the clerk as and when they occur. Upon completion, this signed form should be given to the clerk of governors whose responsibility it is to keep a register of all interests and review it annually. You can find NGA's model conflict register on the [NGA's website](#).

The Charity Commission has produced [guidance on dealing with conflicts of interests](#) which may be useful, even for schools that do not have charitable status.



Quarrydale Academy

Appendix 2

Financial Best Practice Guide

Budget

The Academy endeavours to ensure that its use of finance is for the benefit of all students in providing the best possible facilities and working environment in which to develop students' achievements and raise standards of attainment across the curriculum. The annual budget reflects the priorities in the Academy mission statement, the Academy development plan (ADP) and subject/year/area development plans that have been shared with staff and Trustees.

The majority of the delegated budget is spent on salaries, premises and supplies and services, which are managed centrally. Subject areas are allocated part of their capitation budgets based on a formula which includes lessons taught, KS4 and practical weightings; the remainder is allocated on the number of students taught. These allocations are under the control of the appropriate head of department, and teachers wishing to order goods should refer to them for authorisation to spend from the departmental budget. In addition, funding streams over and above the main budget may provide assistance to departments. A list of budgets and budget holders is available on request from the Business Manager.

Purchasing

Staff should adopt the principles of 'Best Value', taking into consideration price, quality and fitness for purpose, before entering in to any agreement to purchase goods or services. Where a single purchase exceeds £10,000 in value, written quotations must be obtained from three suppliers (unless the goods/services are of a specialist nature, in which case this may be waived – please see the Business Manager for advice before proceeding.)

Under no circumstances may any member of staff enter into any rental, hire purchase or leasing agreement without the prior consent of the Business Manager.

Before an order is placed, the purchaser must ensure that s/he has sufficient funds available to pay for the good or services. In the event of a budget holder overspending, s/he will be required to contact suppliers and arrange for collection of goods that cannot be paid for. **A purchase order number must be obtained from the Finance Team in all instances before an order is placed.** The purchase order number will then appear on the invoice for the goods, therefore following the correct financial procedure to meet the Accountants/Audit requirements.

For all orders, a requisition should be raised via the Access Finance system. In the case of an emergency when an oral order cannot be avoided, it should be followed up asap by a requisition form clearly stating that the order has been placed. Permission for this process must be sought from the finance team prior to any telephone communication with a provider.

The Academy does not operate a Petty Cash account. Staff must not make purchases on behalf of the Academy and expect to be reimbursed for them. Unavoidable instances must be kept to a minimum and should be for minor items and must always have the prior consent of the budget holder. Multipay purchasing cards are available from Finance for purchases of this nature. In the event of staff wishing to make purchases over the



Quarrydale Academy

internet, prior approval must be given by both the budget holder and the Business Manager and use of the appropriate Multipay purchasing card will be authorised. Unauthorised expenditure will not be reimbursed.

Goods should be checked on receipt to ensure they are in accordance with the order. Budget holders are responsible for ensuring that valuable equipment is recorded in their inventory, and that portable and attractive items are security marked.

Invoices must be processed promptly. By law, invoices must be paid within 30 days. Companies may be able to claim interest on an invoice not paid within this time scale. If this occurs, any interest will be recharged to the department concerned. Invoices received with the goods should be authorised for payment by writing 'PLEASE PAY' accompanied by the signature (not initials) of the budget holder clearly on the invoice. If the invoice is not received with the goods, please forward the 'goods received' note, again signed by the budget holder, to the Finance Team so that the invoice can be processed when received.

As a rule, pro-forma invoices (i.e. a request for payment before goods or services are received) are not acceptable, but may be processed following discussion with Business Manager.

A member of the finance team will refer to a list of budget holders, authorised signatories, and the limit of their authority, prior to placing orders or making payments.

Expenses Forms

Staff who incur expenses such as mileage or subsistence may be reimbursed subject to the following criteria:

- the expenditure must be approved by the budget holder in advance;
- where a member of staff uses a car s/he must have business insurance cover, proof of which must be submitted to the Business Manager prior to any reimbursement being made;
- where a long journey is involved, 'Best Value' principles must be observed in relation to the mode of transport used;
- only excess mileage can be claimed and only the shortest distance (see Business Manager for any further information);
- receipts must be submitted with any claims for subsistence (including overnight stay if this has not been prepaid); there are limits to the amount of subsistence that may be reimbursed and Governing Body approval must be obtained to exceed these limits; current rates may be obtained from the Business Manager – please check before you incur expenses.

On no account should goods be paid for by credit card.

General

Under no circumstances must staff request that the Academy encashes a personal cheque for them, nor use their own private bank account for any Academy income or expenditure.



Quarrydale Academy

Income

We operate a cashless system via Schoolcomms for the collection of dinner money, school trips, music lessons etc. Parents and Staff have access to their online account via the School Gateway App. For parents/staff unable to pay for items electronically a Paypoint card can be issued by the Finance Team which allows payment to be made via their nearest Paypoint outlet.

Whole Academy Account

This account is a registered charity and exists to:

- advance the education of the students at Quarrydale by providing and assisting in the provision of facilities for the education of the students not normally provided otherwise
- provide or assist in the provision of facilities for recreation and other leisure time occupation, in the interests of social welfare, with the object of improving the conditions of life of persons in the Quarrydale area
- assist in the promotion of other exclusively charitable purposes in the Quarrydale area as the trustees in their absolute discretion shall determine.

The trustees of the fund are members of the Resources Committee, who meet on a termly basis. Requests for assistance from the fund should be addressed to the trustees via the Headteacher. The Business Manager administers the day to day operation of the fund.

Gifts and hospitality

Employees are permitted to accept gifts, rewards, or benefits from members of the public or organisations the Academy has official contacts with only where they are isolated gifts of a trivial character (such as diaries or calendars).

Where purchased items include a “free gift”, such gifts should be either used for Academy business or handed to the Academy to be used at charity raffles etc

Gifts should not therefore be accepted if they appear to be disproportionately generous or could be construed as an inducement to effect a business decision..

Gifts and hospitality other than of a nominal value (up to the value of £25.00) must be recorded in the gifts and hospitality register held in the finance office.



Quarrydale Academy

Financial Cycle

September 2021	October 2021	November 2021
<p>Information and published guidance</p> <ul style="list-style-type: none"> The Academy Trust Handbook (also known as the Academies Financial Handbook) 2021 comes into effect ESFA publishes guidance and workbook for the land and buildings collection tool ESFA publishes key findings following the assurance work relating to academy trust financial statements, academy funding audits and financial management and governance reviews, for the year 2020 to 2021 <p> Are your trustees informed and providing effective challenge?</p> <p>Understanding your data: a guide for school governors and academy trustees. How to collect data and what it can tell you about your school's performance</p>	<p>Trust action</p> <ul style="list-style-type: none"> Complete autumn school census Land and buildings collection tool online form available 5 October Academies must publicly consult by 31 January 2022 on proposed changes to admission arrangements for entry in September 2023, or if they haven't consulted in the past 7 years <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA publishes guidance and workbook for the academies accounts return Audited financial statements submitted from 19 October ESFA publishes the 16 to 19 revenue funding allocation data for 2021 to 2022 Pupil number adjustment (PNA) calculator and guidance notes 2021 to 2022 published <p>Payment</p> <ul style="list-style-type: none"> Second quarterly pupil premium for 2021 to 2022 financial year Universal infant free school meals (UIFSM) for newly eligible academies First payment of the school-led tutoring grant and first payment of the recovery premium for the 2021 to 2022 academic year 	<p>Trust action</p> <ul style="list-style-type: none"> Accounts return online form available 4 November Complete and submit the land and buildings collection tool by 9 November <p>Information and published guidance</p> <ul style="list-style-type: none"> PE and sport premium conditions of grant and allocations issued for the 2021 to 2022 academic year <p>Payment</p> <ul style="list-style-type: none"> First payment of the teachers' pay grant and teachers' pension grant for the 2021 to 2022 academic year (early years and post 16 providers only) First PE and sport premium payment for the 2021 to 2022 academic year Reimbursement of approved summer schools programme claims for summer 2021 <p> Thinking about your land and buildings? Get help by using our Good Estate Management for Schools guidance</p>
<p>December 2021</p> <p>Trust action</p> <ul style="list-style-type: none"> Trusts submit their 2020 to 2021 audited financial statements, auditor's management letter, internal scrutiny annual summary report and accounts submission coversheet by 31 December <p>Announcement</p> <ul style="list-style-type: none"> DfE announces the schools revenue funding settlement for 2022 to 2023 <p>Payment</p> <ul style="list-style-type: none"> Reimbursement of approved coronavirus (COVID 19) no recourse to public funds: free school meals claims for 2020 to 2021 academic year 	<p>January 2022</p> <p>Trust action</p> <ul style="list-style-type: none"> Complete spring school census Schools resource management self-assessment tool (SRMSAT) online form available Complete and submit the audited accounts return by 25 January Trusts publish their 2020 to 2021 audited financial statements on their website by 31 January <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA publishes outcomes of requests from LAs for changes to high needs places for 2022 to 2023; academies have 2 weeks to submit a query about the outcomes <p>Payment</p> <ul style="list-style-type: none"> Third quarterly pupil premium for the 2021 to 2022 financial year Second payment of the recovery premium for the 2021 to 2022 academic year 	<p>February 2022</p> <p>Trust action</p> <ul style="list-style-type: none"> Academies must determine their admission arrangements for entry in September 2023 by 28 February Academies must publish their admissions appeals timetable for 2022 on their website by 28 February <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA confirms exceptional 2021 to 2022 post-16 in-year growth outcomes ESFA issues guidance on 2022 to 2023 funding allocations for open academies ESFA issues guidance on funding allocations for new openers between April 2022 and August 2022 ESFA issues 16 to 19 allocation calculation toolkits (ACT) containing funding factors and student numbers <p>Payment</p> <ul style="list-style-type: none"> Positive early PNA payments made to academies for 2021 to 2022
<p>March 2022</p> <p>Trust action</p> <ul style="list-style-type: none"> Academies must publish their admission arrangements for entry in September 2023 on their website and send a copy to their local authority by 15 March Trusts complete and submit the school resource management self-assessment tool (SRMSAT) by 15 March <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA issues academy revenue funding allocations for 2022 to 2023 including 16 to 19 allocations (plus student support, 16 to 19 Bursary Fund and free meals in further education) where applicable ESFA publishes guidance and workbook for the budget forecast return outturn (BFR0) ESFA publishes the Academies Accounts Direction, Model Accounts and Auditor Guide for 2021 to 2022 <p>Payment</p> <ul style="list-style-type: none"> PE and sport premium for newly eligible academies 	<p>April 2022</p> <p>Trust action</p> <ul style="list-style-type: none"> 16 to 19 revenue funding allocation business case for major data errors deadline 30 April <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA publishes 16 to 19 funding regulations guidance, funding rates and formula guidance for 2022 to 2023 ESFA publishes 16 to 19 student support eligibility and guidance, including 16 to 19 Bursary Fund guidance <p>Payment</p> <ul style="list-style-type: none"> Final quarterly pupil premium for the 2021 to 2022 financial year <p> Budget planning? Use the benchmarking and view my financial information (VMFI) tools</p>	<p>May 2022</p> <p>Trust action</p> <ul style="list-style-type: none"> Complete summer school census Trusts must submit their audited financial statements to Companies House within 9 months of the end of the accounting period which is 31 May <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA publishes guidance and workbook for the budget forecast return three-year (BFR3Y) Main PNA exercise complete and statements uploaded to Document Exchange for 2021 to 2022 <p>Payment</p> <ul style="list-style-type: none"> Second payment of the teachers' pay grant and teachers' pension grant for the 2021 to 2022 academic year (early years and post 16 providers only) Final PE and sport premium for the 2021 to 2022 academic year Final payment of the school-led tutoring grant for 2021 to 2022 Third payment of the recovery premium for 2021 to 2022
<p>June 2022</p> <p>Trust Action</p> <ul style="list-style-type: none"> BFR3Y online form available 21 June <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA publishes the 2022 to 2023 Academy Trust Handbook ESFA publishes the 16 to 19 sub-contracting controls guidance for 2021 to 2022 ESFA issues guidance on funding allocations for new openers between September 2022 and March 2023 <p> Buying supplies? Find quality checked suppliers and resources for buying goods and services and use the free Teaching Vacancies Service</p>	<p>July 2022</p> <p>Trust action</p> <ul style="list-style-type: none"> Complete and submit the BFR3Y by 26 July <p>Information and published guidance</p> <ul style="list-style-type: none"> ESFA refreshes the 16 to 19 interactive census tool DfE publishes the academies sector annual report and accounts (SARA) ESFA issues guidance on estimating your funding, for September 2022 to March 2023 openers <p>Payment</p> <ul style="list-style-type: none"> Final payment for universal infant free school meals for the 2021 to 2022 academic year Quarter 1 payment of pupil premium Main PNA positive payments made to academies 2021 to 2022 Final payment of the recovery premium for 2021 to 2022 	<p>August 2022</p> <p> Planning next year's intake? Use our integrated curriculum and financial planning tools and guidance</p>



Quarrydale Academy

Appendix 3

Chart of Accounts – Nominal List

- 240250 CA: Debtors <1 year: Accrued income - other
- 240300 CA: Debtors <1 year: Prepayments
- 880250 SP: Other Supps & Svs: Bad Debt written off
- 260100 CA Bank Accounts: Bank Account 1
- 550100 IN: DfE Cap Grants: Condition Improvement Fund
- 550200 IN: DfE Cap Grants Priority School Building Prog
- 550250 IN: DfE Cap Grants: Devolved Formula Cap
- 550450 IN: DfE Cap Grants: Other DfE Cap grants
- 560200 IN: Other Cap income: Government grant - not DfE
- 560300 IN: Other Cap income: Non-govt Cap grants
- 560400 IN: Other Cap income: Contributions from revenue
- 810251 SP: Educ Supplies: Education Equip - Furniture
- 810252 SP: Educ Supplies: Education Equip - IT
- 810253 SP: Educ Supplies: Education Equip - Buildings
- 810254 SP: Educ Supplies: Education Equip - Motor Vehicles
- 892800 SP: Asset financing: Revenue Cont.s to Cap
- 310100 LB: Creditors <1 year: Trade Creditors
- 240100 CA: Debtors <1 year: Debtors control account
- 675100 SF: Ind Emp Exp: Apprenticeship levy
- 675150 SF: Ind Emp Exp: Ex-gratia/severance - teachers
- 675170 SF: Ind Emp Exp: Ex-gratia/severance - support
- 675200 SF: Ind Emp Exp: Redundancy - teachers
- 675220 SF: Ind Emp Exp: Redundancy - support staff
- 675250 SF: Ind Emp Exp: Other restructuring - teachers
- 675270 SF: Ind Emp Exp: Other restructuring - support
- 675300 SF: Ind Emp Exp: Secondment income - teachers
- 675320 SF: Ind Emp Exp: Secondment income - support
- 675400 SF: Ind Emp Exp: Staff travel
- 675410 SF: Ind Emp Exp: Staff subsistence
- 675420 SF: Ind Emp Exp: Interview expenses
- 675430 SF: Ind Emp Exp: Staff uniforms
- 675440 SF: Ind Emp Exp: Childcare vouchers
- 675450 SF: Ind Emp Exp: Staff medical fees
- 675460 SF: Ind Emp Exp: Duty meals
- 675500 SF: Ind Emp Exp: Recruitment - teachers
- 675510 SF: Ind Emp Exp: Recruitment - support staff
- 675550 SF: Ind Emp Exp: Staff Advertising - teachers



Quarrydale Academy

- 675560 SF: Ind Emp Exp: Staff Advertising - support
- 675600 SF: Ind Emp Exp: DBS checks - teachers
- 675620 SF: Ind Emp Exp: DBS checks - support staff
- 675650 SF: Ind Emp Exp: Staff training - teachers
- 675670 SF: Ind Emp Exp: Staff training - support staff
- 675690 SF: Ind Emp Exp Notional Apprenticeship levy exp
- 675700 SF: Ind Emp Exp: Oth. Ind Emp Expense - teachers
- 675720 SF: Ind Emp Exp: Other Ind Emp Expense - support
- 675750 SF: Ind Emp Exp: Supply insurance - teachers
- 675770 SF: Ind Emp Exp: Supply insurance - support
- 675780 SF: Ind Emp Exp: Employers liability insurance
- 675800 SF: Ind Emp Exp: Hospitality
- 710100 PR: R&M: Building Repair and Maintenance
- 710200 PR: R&M: Building Improvements
- 715100 PR: Rates: Rates
- 720100 PR: Energy: Gas
- 720200 PR: Energy: Oil
- 720300 PR: Energy: Electricity
- 720400 PR: Energy: Repayment of Salix loans
- 725100 PR: Insurance: Risk Protection Arrangement
- 725200 PR: Insurance: Premises Insurance (not RPA)
- 725400 PR: Insurance: Vehicle Insurance
- 730200 PR Cleaning & Caretaking Cleaning Equip and mats
- 730300 PR: Cleaning & Caretaking: Window Cleaning
- 730400 PR Cleaning & Caretaking Supps and Equip
- 735100 PR: Operating leases: Building rent payable
- 735200 PR: Operating leases: Photocopiers
- 735300 PR: Operating leases: Telephony
- 735400 PR: Operating leases: Other Equip
- 740100 PR: Security: Security Alarms / CCTV Services
- 740200 PR: Security: Security Patrols
- 750150 PR Spec Facilities Sports centre Equip/materials
- 760100 PR: Other Premises: Grounds Maintenance
- 760150 PR: Other Premises: Water and Sewerage
- 760200 PR: Other Premises: Septic Tanks
- 760250 PR: Other Premises: Refuse Removal
- 760300 PR: Other Premises: Hygiene Supplies & Services
- 760350 PR: Other Premises: Health & Safety
- 760400 PR: Other Premises: Electrical Service Contract
- 760450 PR: Other Premises: Mechanical Service Contract
- 760500 PR: Other Premises: Appliance Testing
- 760550 PR Oth. Premises Fire Alarm and Extinguisher Svc
- 760600 PR: Other Premises: Heating and Air Conditioning
- 760650 PR: Other Premises: Pest Control



Quarrydale Academy

760700 PR: Other Premises: Other Occupancy
810100 SP: Educ Supplies: Books
810150 SP: Educ Supplies: Library Services
810200 SP: Educ Supplies: Curriculum Materials
810220 Curriculum Photocopying
810250 SP: Educ Supplies: Education Equip (not IT)
810300 SP: Ed Supps: Edation Eqpmt repairs (not IT)
810350 SP: Educ Supplies: Educ Furniture
810400 SP: Educ Supplies: Audio Visual
810450 SP: Educ Supplies: Repair of PE/Musical Equip
810500 SP: Educ Supplies: External education providers
815100 SP: Examination Fees: Examination Fees
815200 SP: Examination Fees: Examination Resources
820100 SP: Technology Costs: Educational IT Equip
820150 SP Technology Costs Educ software & licences
820300 SP: Technology Costs: ICT Support contract
820320 SP: Technology Costs: ICT Hardware (not Cap)
820350 SP: Technology Costs: ICT Repairs
820370 SP: Technology Costs: ICT Software (not Cap)
820400 SP: Technology Costs: ICT Licences
820420 SP: Technology Costs: ICT Broadband
820450 SP: Technology Costs: ICT Consumable
820470 SP: Technology Costs: Printer Consumables
820500 SP: Technology Costs: ICT Annual Maintenance
820520 SP: Technology Costs: ICT Consultancy
820550 SP: Technology Costs: ICT Hosting Fees
820570 SP: Technology Costs: ICT Other
825100 SP: Educ Consultancy: External sports coaches
825150 SP: Educ Consultancy: Peripatetic music teachers
825200 SP: Educ Consultancy: Exam Invigilation costs
825250 SP: Ed Consultancy: Courses - external providers
825300 SP: Educ Consultancy: Behaviour support services
825350 SP: Educ Consultancy: Library & museum services
825400 SP: Educ Consultancy: Other Educ consultancy
830100 SP: School Trips - Travel costs
830150 SP: School Trips - Accom/Entrance
830200 SP: School Trips - Food & Drink
830250 SP: School Trips - Sundry
830300 SP: School Trips - Insurance
835100 SP: Admin: Subscriptions
835120 SP: Admin: TV licences
835150 SP: Admin: Non-ICT licences
835200 SP: Admin: Admin Supplies & Stationery
835220 SP: Admin: Admin Photocopying



Quarrydale Academy

- 835250 SP: Admin: Printing
- 835270 SP: Admin: PR (Literature & Brochures)
- 835300 SP: Admin: Advertising
- 835320 SP: Admin: Postage and Carriage
- 835350 SP: Admin: Telephone Costs
- 835370 SP: Admin: Mobile Phones
- 835400 SP: Admin: Admin Furniture
- 835420 SP: Admin: Admin Equip
- 835450 SP: Admin: Admin ICT
- 835470 SP: Admin: Admin Equip repairs
- 835500 SP: Admin: Medical
- 835520 SP: Admin: Laundry
- 835550 SP: Admin: Refreshments
- 835570 SP: Admin: Bank charges
- 840100 SP: Transport: Vehicle Costs
- 840200 SP: Transport: Vehicle Hire
- 845100 SP: Bought in supply: Agency teaching long term
- 845150 SP: Bought in supply: Agency teaching short term
- 845200 SP: Bought in supply: Agency teaching assts
- 845250 SP: Bought in supply cover: Agency support staff
- 850100 SP: Catering: Catering contract
- 850150 SP: Catering: Catering - Food & Drink
- 850200 SP: Catering: Catering - Consumables
- 850250 SP: Catering: Catering - Equip
- 850300 SP: Catering: Catering - Maint. and Repairs
- 850350 SP: Catering: Vending Machines
- 855100 SP: Non-educ contracts: Consultancy Fees
- 855120 SP: Non-educ contracts: Counsellors
- 855150 SP: Non-educ contracts: Financial
- 855170 SP: Non-educ contracts: Legal
- 855200 SP: Non-educ contracts: Personnel/HR
- 855220 SP: Non-educ contracts: Payroll
- 855250 SP: Non-Ed contracts: Clerking board/gov mtgs
- 855270 SP: Non-educ contracts: Occupational Health
- 855300 SP: Non-Ed contracts: Prop Management Svcs
- 855320 SP: Non-Ed contracts: Energy Management Svcs
- 855350 SP: Non-Ed contracts: FSM - pupil checks
- 855370 SP: Non-educ contracts: Admissions service
- 855400 SP: Non-educ contracts: Educ Psychologist
- 855420 SP: NonEd contracts: Speech & Language Therapist
- 855450 SP: Non-educ contracts: External SEN consultancy
- 855470 SP: Non-educ contracts: Cash Collection services
- 855500 SP: NonEd contracts: PFI contract management Svcs
- 860100 SP: Audit: Statutory audit fees



Quarrydale Academy

860200 SP: Audit: Internal audit & other fees
860300 SP: Audit: Accounts return
865100 SP: Governance: Academy governor - travel
865150 SP: Governance: Academy governor - subsistence
865200 SP: Governance: Academy governor - other reimb.
880100 SP: Other Supps & Svs: Pupil gifts and prizes
880150 SP: Other Supps & Svs: Student bursary Exp.
880300 SP: Other supplies & services: Excluded pupils
880350 SP: Other Supps & Svs: Academy performances
880400 SP: Other Supps & Svs: Parent evenings/meetings
880550 SP: Other Supps & Svs: School uniforms (cost)
892100 SP Asset financing Depr'n - direct costs - bldgs
892101 SP Asset financing Depr'n - direct costs-Furniture
892102 SP Asset financing Depr'n - direct costs - IT
892103 SP Asset financing Depr'n - direct costs - MV
892110 SP Asset finncng Depr'n direct cost - oth assets
892300 SP: Asset financing: Impair't - direct costs
892350 SP: Asset financing: Impair't - indirect costs
892500 SP Asset financing (Gain)/loss disp of tang FA
893100 SP Other gains/losses Actrl gain/loss Pen. fund
115100 FA: F'hold Buildings: Cost bfwd
115230 FA: F'hold Buildings: Additions other
115700 FA: F'hold Buildings: Depr'n bfwd
115710 FA: F'hold Buildings: Depr'n charged
115900 FA: F'hold Buildings: Impair't bfwd
115910 FA: F'hold Buildings: Impair't charged
115920 FA: F'hold bldgs: Impair't released on Dispsl
140100 FA: Furniture & Equip: Cost bfwd
140230 FA: Furniture & Equip: Additions other
140500 FA: Furniture & Equip: Dispsls
140700 FA: Furniture & Equip: Depr'n bfwd
140710 FA: Furniture & Equip: Depr'n charged
140900 FA: Furniture & Equip: Impair't bfwd
140910 FA: Furniture & Equip: Impair't charged
140920 FA: Furntre & Equip: Impair't released on Dispsl
145100 FA: Computer Equip: Cost bfwd
145230 FA: Computer Equip: Additions other
145500 FA: Computer Equip: Dispsls
145700 FA: Computer Equip: Depr'n bfwd
145710 FA: Computer Equip: Depr'n charged
145900 FA: Computer Equip: Impair't bfwd
145910 FA: Computer Equip: Impair't charged
145920 FA: Computer Equip: Impair't released on Dispsl
150100 FA: M Vehicles: Cost bfwd



Quarrydale Academy

- 150230 FA: M Vehicles: Additions other
- 150500 FA: M Vehicles: Dispsls
- 150700 FA: M Vehicles: Depr'n bfwd
- 150710 FA: M Vehicles: Depr'n charged
- 150900 FA: M Vehicles: Impair't bfwd
- 150910 FA: M Vehicles: Impair't charged
- 150920 FA: M Vehicles: Impair't released on Dispsl
- 510100 IN: DfE Rev Grants: GAG (not stud supp & trust)
- 510110 IN: DfE Revenue Grants: GAG (student support)
- 510140 IN: DfE Revenue Grants: Pupil number adjustment
- 510150 IN: DfE Revenue Grants: Rates reclaim
- 510200 IN: DfE Revenue Grants: Pupil Premium
- 510400 IN: DfE Revenue Grants: PE & Sports grant
- 510450 IN: DfE Revenue Grants: Year 7 catch up
- 510500 IN: DfE Revenue Grants: Teachers Pay Grant
- 510510 IN: DfE Revenue Grants: Teachers Pension Grant
- 510950 IN: DfE Revenue Grants: Other DfE revenue grants
- 520100 IN: Other Grants: LA - SEN
- 520200 IN: Other Grants: LA - Other grants
- 520300 IN: Other Grants: Government grant - not DfE
- 520350 IN: Other Grants: Other revenue grants
- 525100 IN: Other Income: Academy trusts
- 525150 IN: Other Income: Govt sources - not grant
- 525200 IN: Other Income: Non-govt revenue
- 525300 IN: Other Income: Catering income from pupils
- 525400 IN: Other Income: Educational trips & visits
- 525500 IN: Other Income: Apprenticeship levy drawdown
- 525600 IN: Other Income: Teaching School other income
- 525750 IN: Other Income: Investment income
- 530100 IN: Trading Income: Hire of facilities
- 530200 IN Trading Income Catering (visitors & staff)
- 530250 IN: Trading Income: Rental Income
- 530300 IN Trading Income Supply teacher insurance claim
- 530350 IN: Trading Income: RPA claims
- 530400 IN: Trading Income: Sale of uniforms
- 530500 IN: Trading Income: Income from clubs
- 530600 IN: Trading Income: Income from music
- 530650 IN: Trading Income: Sale of goods or services
- 530700 IN: Trading Income: Other trading income
- 580100 IN: Donations: Donated FA - DfE
- 580120 IN: Donations: Donated FA - LA
- 580150 IN: Donations: Donated FA - other
- 580200 IN: Donations: Donated intangible assets
- 580250 IN: Donations: Other Cap donations



Quarrydale Academy

580300 IN: Donations: Revenue donations - general
580350 IN: Donations: Revenue donations - charity
580400 IN: Donations: Revenue donations - gift aid
310700 LB: Creditors <1 year: Other accruals
280100 CA: Petty Cash: Petty Cash Account 1
370100 LB: Pensions - pres val: Opening balance
360100 LB: Payroll control account: Payroll 1
410100 FD: Surplus/Deficit bfwd
420100 FD: Restricted General Fund: Fund Balance
430100 FD: Restricted Fixed Asset Fund: Fund balance
440100 FD: Pension Fund: Fund balance
450100 FD: Other Funds: Fund balance
460100 FD: Unrestricted Funds: Fund balance
610100 SF: Leadership: Wages and salaries
610200 SF: Leadership: Employers national insurance
610300 SF: Leadership: Employers pension contribution
612100 SF: Teachers: Wages and salaries
612200 SF: Teachers: Employers national insurance
612300 SF: Teachers: Employers pension contribution
615100 SF: Teaching Assistants: Wages and salaries
615150 SF: Teaching Assistants: Overtime
615200 SF: Teaching Assistants: Employers NI
615300 SF: Teaching Assistants: Employers pension Cont.
620100 SF: Librarians: Wages and salaries
620150 SF: Librarians: Overtime
620200 SF: Librarians: Employers national insurance
620300 SF: Librarians: Employers pension contribution
622100 SF: Technicians: Wages and salaries
622150 SF: Technicians: Overtime
622200 SF: Technicians: Employers national insurance
622300 SF: Technicians: Employers pension contribution
623100 SF: Cover Supervisors Wages and Salaries
623200 SF: Cover Supervisors Employers National Insurance
623300 SF: Cover Employers Pension Contribution
625100 SF: Finance and Admin: Wages and salaries
625150 SF: Finance and Admin: Overtime
625200 SF: Finance and Admin: Employers NI
625300 SF: Finance and Admin: Employers pension Cont.
627100 SF: Site Staff: Wages and salaries
627150 SF: Site Staff: Overtime
627200 SF: Site Staff: Employers national insurance
627300 SF: Site Staff: Employers pension contribution
630100 SF: Cleaning Staff: Wages and salaries
630150 SF: Cleaning Staff: Overtime



Quarrydale Academy

- 630200 SF: Cleaning Staff: Employers national insurance
- 630300 SF: Cleaning Staff: Employers pension Cont.
- 632100 SF: Catering Staff: Wages and salaries
- 632150 SF: Catering Staff: Overtime
- 632200 SF: Catering Staff: Employers national insurance
- 632300 SF: Catering Staff: Employers pension Cont.
- 635100 SF: Midday Supervisors: Wages and salaries
- 635150 SF: Midday Supervisors: Overtime
- 635200 SF: Midday Supervisors: Employers NI
- 635300 SF: Midday Supervisors: Employers pension Cont.
- 640100 SF: Family Support Workers: Wages and salaries
- 640150 SF: Family Support Workers: Overtime
- 640200 SF: Family Support Workers: Employers NI
- 640300 SF: Family supp Workers: Emplry Pen. Cont.
- 642100 SF: Exam Invigilators: Wages and salaries
- 642150 SF: Exam Invigilators: Overtime
- 642200 SF: Exam Invigilators: Employers NI
- 642300 SF: Exam Invigilators: Employers pension Cont.
- 647100 SF: Other Staff: Wages and salaries
- 647150 SF: Other Staff: Overtime
- 647200 SF: Other Staff: Employers national insurance
- 647300 SF: Other Staff: Employers pension contribution
- 649300 SF: Pensions: Surplus/deficit on LGPS
- 650400 SF: Supply Staff: Teachers - long term cover
- 650450 SF: Supply Staff: Teachers - short term cover
- 650500 SF: Supply Staff: Teaching assistants
- 650550 SF: Supply Staff: Support staff
- 240350 CA: Debtors <1 year: VAT recoverable