



Nailsea School

Integrity Policy

**(Incorporating Whistle Blowing, Gifts
and Hospitality and Fraud)**

Headteacher Mrs D. Elliott

1. Rationale

1.1 As a government funded establishment, there is a duty on the school to ensure that all funding and business practice are conducted in an appropriate manner, free from abuse by its employees/volunteers. This policy sets out the expectations of the school on its staff and governors. The required standards and practice is set out, in respect of the following:

- combating fraud;
- the disclosure of malpractice (Whistleblowing);
- business and other interests;
- gifts and hospitality

2.0 Purpose

2.1 This policy sets out the requirements by which staff must comply (including the declaration of any interests they may have and of any gifts and hospitality they may receive). Through adhering to this, staff and governors are protecting themselves from any false accusation of perception of malpractice, corruption or bias.

2.2 All staff and governors must act honestly and with integrity at all times and in accordance with the Seven Principles of Public Life (see Appendix 1). They must act with responsibility for the public resources under the school's control must take all reasonable steps to safeguard them.

2.3 All staff must act with propriety in the use of resources and the handling and use of public funds.

2.4 All prescribed financial procedures designed to reduce the possible risk of malpractice (as outlined in the Financial Systems and Procedure's Policy) must be applied strictly and impartially at all times.

2.5 Staff have a responsibility to act in good time to prevent or report fraud or corruption and to co-operate fully with any internal checks/reviews or fraud investigations. Any financial malpractice or suspected malpractice should be reported in good faith, using the Fraud and Whistle blowing Procedure (see paragraph 3.1 and Appendix 3 and 4).

2.6 Governors and those staff identified in paragraph 3.3 are required to make a declaration of Business and other interests, such as related party interests, at least once a year. All other employees must declare in writing to the Headteacher any financial or non-financial interests which could reasonably be considered to conflict with the school's interests.

2.7 All staff and governors must exercise common sense before considering accepting gifts or hospitality from outside individuals or organisations to ensure that their integrity is not questioned nor the school compromised.

3.0 Guidelines

3.1 Fraud

- 3.1.1 The prevention of fraud (which incorporates a number of criminal activities, see Appendix 2) is to be understood as both a corporate and an individual imperative. All staff and governors should be alert to the possibility that unusual events or transactions could be indicators of fraud.
- 3.1.2 All staff and governors should make themselves aware of the appropriate channels through which a suspected fraud should be reported.
- 3.1.3 All staff and governors have a duty to co-operate fully with whoever is conducting internal checks, reviews or fraud investigations.
- 3.1.4 Both the Chair of Governors and all staff in management posts will ensure that an adequate system of internal controls exists within their areas of responsibility and that the controls operate effectively.
- 3.1.5 The Headteacher, as Accounting Officer, will ensure that a sound system of internal control designed to manage the whole range of risks faced by the school is in place and fully operational.
- 3.1.6 The Business Manager has overall responsibility for managing the risk of fraud, including:
- completing the DfE Fraud Indicators Checklist
 - undertaking a regular review of fraud risks;
 - designing and monitoring effective controls to prevent fraud;
 - reporting fraud risk issues and incidents of fraud or suspected fraud to the Headteacher (Accounting Officer);
 - external reporting in compliance with company and charity law and accounting standards;
 - ensuring that suspicions or allegations of fraud are promptly and vigorously investigated;
 - alerting the Headteacher to the need for legal and/or disciplinary action for fraud, supervisory failures or failure to report fraud;
 - taking appropriate action to recover assets;
 - ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in future.
- 3.1.7 The Responsible Officer, the Auditors and the Resources Committee each has a duty to help managers reduce the risk of fraud and to deter and prevent it.
- 3.1.8 All instances of fraud or theft committed against the school, whether by employees, trustees or third parties, above £5,000 will be reported by the school to the EFA. Any unusual or systematic fraud, regardless of value, will also be reported.

3.2 The disclosure of malpractice (Whistleblowing)

- 3.2.1 The Governing Body has adopted the Whistleblowing Procedure (see Appendix 3) as their official code of practice on the disclosure of malpractice.
- 3.2.2 All staff should make themselves aware of the Whistleblowing Procedure as one means to help them fulfil the duties, as outlined above.
- 3.2.3 Governors and senior managers must ensure that the safeguards for informants described in the Whistleblowing Procedure are implemented fairly and energetically.

3.2.4 Governors who suspect fraudulent activity should raise their concerns initially with either the Chair of Governors or the Headteacher, as they think most appropriate to the circumstances.

3.3 Business, related party and other interests

3.3.1 The following have a duty to make a Declaration of Business Interests and related party interests, and to update it as necessary (and in any case at least once a year): all governors; the Headteacher and other members of SLT, finance staff and budget holders. If appropriate they must make a nil return. The Declaration pro forma is shown in Appendix 5.

3.3.2 All other employees have a duty to advise the Headteacher in writing of all relationships of a business or private nature with contractors and suppliers of goods and services (with which the school might trade) and of any financial or non-financial interests which could reasonably be considered to conflict with or impact on the school's interests.

3.3.3 The Assistant business manager (Finance & HR) will ensure that all declarations are kept in a Register of Business Interests, and maintained appropriately.

3.3.4 In considering whether there is an interest to be declared, staff and governors should consider whether a member of the public, knowing the facts of the situation, could reasonably think that a personal interest or relationship might conflict with or impact on the interests of the school.

3.3.5 A business interest should be declared where a governor or member of staff is, or has:

- a directorship of a company or business;
- direct ownership or partnership in a company;
- a significant shareholding in a company;
- a position of authority in a charity or voluntary organisation;
- a position which entails part time/ occasional work for a company or other business;
- business interests that could conflict with the school's interests;
- appointments within a business or other organisation which may have dealings with the school;
- family relationships, or friendships with anyone who may tender for work from the school.

3.3.6 Anyone with a business interest in a potential contract should not take part in drawing up the specification and/or tender document.

3.3.7 Any member of staff or governor with a business interest in a particular decision should not normally take part in the process leading to that decision.

3.3.8 All persons having power to spend or to participate in discussions to spend monies on behalf of the school or any of its pupils must observe the following procedures:

3.3.9 Whenever a relevant person is called upon to make or participate in making or is in a position to influence the making of a decision on expenditure on behalf of the school or any of its pupils, that person should consider whether to make a declaration and subsequently withdraw from further discussion regarding the issue.

3.3.10 A declaration should be made if the person concerned is aware that the recipient of the expenditure or benefit is or might be:

- him/herself
- his/her employer or employee
- a business in which he/she has an interest (however remote)
- a member of his/her extended family

- a friend or
- someone to whom an obligation (either legal or moral) is owed.

3.3.11 A declaration should preferably be made in writing or recorded in the Minutes of a meeting. It should identify the decision on expenditure to be made and the nature of the connection.

3.3.12 If the person making the declaration is only one of a number participating in the decision-making process, the declaration should be made to the other participants. They should consider, taking into account the amount of the expenditure, whether the individual is the only 'expert' in the area, the nature of the connection and other relevant circumstances, whether to invite the person to exclude him/herself from the discussion. It would be best practice for the individual to remove themselves from the decision-making process.

3.3.13 If the person making the declaration is the only person making the decision on expenditure, the declaration should be made to the Headteacher. The Headteacher should consider, taking into account the amount of expenditure, the nature of the connection and other relevant circumstances, whether it is appropriate for the person concerned to make the decision or whether the decision should be made by someone else.

3.3.14 If the person making the declaration is the Headteacher, the declaration should be made to the Resources Committee, who should thereupon make the decision, excluding the Headteacher from the discussions.

3.4 Gifts and hospitality

3.4.1 All staff and governors must abide by the standards and procedures in this section of the policy when considering whether to accept gifts, benefits or hospitality.

3.4.2 Offers of hospitality should only be accepted if there is a genuine need to represent the school. Examples of when it may be proper to accept hospitality (always depending upon the particular circumstances) are as listed below, but overnight hospitality should never be accepted.

- Attendance at conferences, events and demonstrations of equipment organised by outside bodies where the school has an interest.
- Attendance at events or functions where there is a demonstrable need for the school to be represented to either give or to receive information or to participate as part of the school's corporate image.
- Attendance at events or functions which are part of the civic, cultural or sporting life of the school.
- Working lunches where this is an appropriate and effective way of conducting business and the refreshments provided are on a reasonable level.

3.4.3 Only gifts of a minor nature should be accepted, as outlined below:

- modest gifts of a promotional character, e.g. calendars, diaries and other similar articles;
- gifts on the conclusion of any courtesy visit to an outside organisation of a sort normally given by that organisation;
- small gifts, which are defined as being up to £25 in value.

3.4.4 Gifts which are intended for the school may be accepted, but must be passed to the Headteacher to receive and record on behalf of the Governing Body.

3.4.5 Upon receipt of any gift (other than small gifts given as "thank you" by pupils to tutors or subject teachers, for example at Christmas or at the conclusion of a course) or hospitality, staff and governors must provide written notification to the Headteacher within two weeks using the Declaration of Gifts and Hospitality pro forma (see Appendix 9). The Business Manager shall receive the Declarations (once countersigned by the Headteacher) and keep

them in a Register of Gifts and Hospitality.

3.5 Credit Cards

- 3.5.1 The school uses holds, and issues named credit cards, which are used to gain best value from the school's resources, especially with regard to procuring resources through the internet.
- 3.5.2 Those named as holders of a school credit card should ensure adherence to the Credit Card procedures, as set out in Appendix 7.
- 3.5.3 A signed statement by the authorised credit card holders on the agreement of it's appropriate use must be given, being held within the Finance Department, and updated as staff/holders change. This is found at Appendix 7.

4.0 Review

- 4.1** This policy will be reviewed every three years and will be next reviewed September 2022
- 4.2** The Chair of Resources sub-committee and the Business Manager are responsible for the review.

5.0 Related Documents

- 5.1** Funding Agreement with the EFA;
- 5.2** Current Academies Financial Handbook and Accounts Direction
- 5.3** Financial Systems and procedures Policy
- 5.4** Company and Charity Commission guidance - 'Academy Schools: guidance on their regulation as charities', 'CC3: The Essential Trustee' and 'CC8 - Internal Financial Controls For Charities'

The Seven Principles of Public Life

Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends or businesses.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

Counter-Fraud procedures

Nailsea School is committed to the prevention of fraud and the promotion of an anti-fraud culture, and operates a zero-tolerance attitude to fraud. We require all staff, governors and volunteers to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud.

Nailsea School will investigate all instances of actual, attempted or suspected fraud and will seek to recover any losses and pursue appropriate sanctions against the perpetrators. This may include criminal prosecution, disciplinary action, legal proceedings and professional sanctions. This applies to all staff (full time, part time, temporary and casual), agency staff, volunteers and the school's Governing Body.

Definition of Fraud

The term 'fraud' is often used to describe complex financial offences such as false accounting, however, in its simplest form, fraud is lying. Some people will lie, or withhold information, or generally abuse their position to try to trick someone else into believing something that isn't true. Examples might include:

- Sending fake invoices for goods and services that weren't ordered or received.
- Use of the school's purchase card to make personal purchases.
- Intercepting a school cheque and amending the name of the payee and/or the amount.
- Submitting false claims for sickness or expenses.

Individuals caught committing fraud can be prosecuted under the [Fraud Act 2006](#) if they make a false representation, fail to disclose information or abuse their position.

Reporting Suspicions

The Governing Body and staff are an important element the school's stance on fraud and are required to raise any concerns that they may have. The Head Teacher and Governors will deal with any financial irregularities robustly.

Staff should immediately report any concerns about actual, attempted or suspected fraud to the Head Teacher. However, if the concerns relate to the Head Teacher, staff should report their concerns to the Chair of Governors. Under no circumstances should staff investigate the matter themselves.

The Public Interest Disclosure Act 1998 protects employees who raise concerns about certain matters of public interest in good faith. Staff can obtain free independent advice from the charity Protect (formerly Public Concern at Work) on 0203 117 2520 and find other helpful information at www.pcaw.org.uk.

The school's Integrity Policy incorporates both Fraud and Whistleblowing procedures, and is available on the Staff Info Sharepoint (on Office 365).

A referral form has been provided below, which staff and Governors may wish to use as a guide to the type of information that should be captured when an allegation of fraud arises.

Fraud Reporting Form

You do not need to give your name. All the information provided will be treated in confidence.

Name of the person(s) or organisation you suspect:

Address: (if known)

Place of work / department / job title: (If known)

Please provide details of your suspicions. You should include as much information as possible. For example, what was said in telephone or other conversations, dates, times and places, vehicles used, as well as the names of any other parties involved: (Continue on a separate page if necessary and attach any additional evidence you may have)

Your details: **(please leave blank if you wish to remain anonymous)**

Name:

Telephone number or contact address:

Please return this form in an envelope marked Private & Confidential to **either the Headteacher, or Chair of Governors as appropriate**

Fraud Response Plan

Nailsea School has established guidelines for senior staff and the Governing Body on the immediate actions to be taken in the event of a fraud being discovered or suspected. It covers how and when to seek professional advice, securing evidence and preventing further losses. It is important that allegations of actual, attempted and suspected fraud aren't ignored. Even seemingly insignificant concerns may later reveal a larger, previously unknown problem.

Securing Evidence

Ensure that any concerns are recorded fully. Whenever possible keep written notes that cover:

- Names, addresses and dates of birth.
- Descriptions (height, build, hair colour, ethnicity, clothing, distinctive features)
- Dates and times of key events.
- Vehicle registration numbers and descriptions.
- Details of any conversations had or overheard.
- Details of any actions or incidents that were observed.
- Telephone numbers
- Company and/or business details

Secure any physical evidence such as original invoices, receipts, letters, cheques and application forms. Try to minimise how many people and how often evidence is handled. Fingerprint evidence can very quickly be destroyed. If any of the evidence is on a computer, immediately unplug the computer from its power source. Don't attempt to shut the computer down through its operating system as this can alter or destroy key files and documents.

Whilst initially securing the evidence it is important not to be tempted to begin a more substantial investigation, or accuse individuals directly, without seeking professional advice (see 'Seeking Advice' below).

If an investigation is undertaken without following the appropriate policies, procedures and legislation, or if individuals are accused without sufficient evidence, it may lead to the perpetrators avoiding a disciplinary, criminal or civil sanction.

Preventing Further Losses

It is important to minimise any additional losses. For example, if the allegations concern the theft or loss of banking passwords, PIN's or similar credentials notify the bank immediately. Equally, if the losses relate to a weak process, for example cash is routinely kept unsecured in a drawer, ensure that the process is changed, at least temporarily, until more permanent and improved processes can be implemented.

Support for Witnesses

Members of staff, Governors and the public may be feeling vulnerable before, during and after they have brought an allegation of fraud to the attention of the school. Reassure witnesses that they have acted appropriately by raising their concerns. Members of staff should be provided with a copy of the Integrity Policy (which incorporates the Fraud and Whistle Blowing Procedures) and reminded that the school does not tolerate reprisals, victimisation or harassment and will take all reasonable action to protect them. In addition, the school will take steps to minimise any difficulties members of staff may experience as a result of raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings, the school will advise or arrange for them to receive advice and support about the process being followed.

Whistle Blowing procedure

Introduction

Nailsea School expects the highest standards from all employees, and will treat seriously any concern that an employee may have about suspected illegal or improper conduct.

Employees are often the first to realise that there may be something seriously wrong within the school. Their concerns might relate to matters that could affect the school itself and/or the school's employees or the wider public. However, employees may not want to express their concerns because they feel that speaking up would be disloyal to their colleagues or to the school. They may also fear harassment or victimisation. In these circumstances they may feel that it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.

The Public Interest Disclosure Act 1998 (see Appendix 4) affords statutory protection to 'whistleblowers' in certain circumstances. Under the Act, a worker has the right not to suffer detriment or be unfairly dismissed as a result of speaking out about malpractice. If an employee is dismissed solely in these circumstances he/she is likely to be treated by an Employment tribunal as unfairly dismissed.

Nailsea School is committed to the highest possible standards of openness, integrity and accountability. In line with that commitment, employees and others with serious concerns about any aspect of the school's work are encouraged to come forward and voice those concerns. It is recognised that certain cases will have to proceed on a confidential basis. This procedure makes it clear that, in addition to the protection afforded by the Public Interest Disclosure Act (1998), the school will ensure that in all cases staff can do so without fear of reprisals. This Whistleblowing Procedure is intended to encourage and enable staff to raise concerns within the school rather than overlooking a problem.

This procedure has been discussed with the Recognised Trade Unions and has their support. It explains how Nailsea School meets its obligations under the Public Interest Disclosure Act 1998.

This procedure can be used by any person who works or who has worked for the school regardless of whether:

- the work was full or part time; or
- the work was temporary or permanent; or
- an employment agency was involved; or
- the person involved was a trainee or on work experience; or
- the person involved was working for a contractor.

What is the purpose of the procedure?

This procedure is designed to enable all employees (identified in paragraph 1.6 above) to notify senior colleagues/governors of any reasonable suspicion of illegal or improper conduct. 'Improper conduct' includes malpractice, neglect of duty and maladministration. The Procedure requires all employees to act responsibly to uphold the reputation of the school and to help maintain public confidence. The procedure aims to:

- encourage employees to feel confident in raising serious concerns and to question and act upon concerns of malpractice;
- provide avenues to raise those concerns and receive feedback on any action taken;
- ensure that employees receive a response to their concerns and are aware of how to

- pursue them if they are not satisfied; and
- reassure employees that they will be protected from possible reprisals or victimisation if the disclosure was made in good faith.

When should it be used?

There are other existing procedures in place to enable employees to lodge a grievance/harassment complaint relating to their own employment. Employees will generally be precluded from being able to use this procedure regarding breaches of their own employment contract. This Whistleblowing Procedure is intended to cover concerns that fall outside the scope of other procedures. This procedure should therefore be used in matters which may include:

- conduct which is an offence or a breach of the law, including;
- disclosures related to actual or potential miscarriages of justice;
- health and safety risks, including risks to the public as well as other employees;
- damage to the environment;
- any attempt at concealing the above.
- any concerns that employees have about any aspect of service provision or the conduct of employees, governors or elected members of the school, or others acting on behalf of the school. This may be about:
 - something that makes them feel uncomfortable in terms of known standards, their experience or the standards they believe the school subscribes to; or
 - something that is against the School Procedures, Rules and Policies; or
 - something that falls below established standards of practice; or
 - something that amounts to malpractice or improper conduct; or
 - the unauthorised use of public funds or fraud and corruption (see appendix 2); or
 - homophobic, racial, religious, sexual or physical abuse of clients, staff, governors/members; or
 - other unethical conduct.

Employees must have a reasonable belief that the information they disclose and any allegation contained in it are accurate. When it is apparent from the investigation that the person making the disclosure has acted frivolously, maliciously or for personal gain, the school may decide to take disciplinary action against them. If the disclosure itself amounts to a criminal offence, this procedure will not protect the employee from the consequences of that criminal offence.

An employee who is not sure whether the conduct or omission he/she is concerned about does constitute illegal or improper conduct, or is unsure how to proceed, can contact the following for advice:

- Headteacher
- Any Manager
- Chair of Governors
- Human Resources

Financial Procedure Rules require employees who suspect fraud, corruption or other financial irregularity, to ensure this is reported to the Headteacher for possible investigation. Normally, the employee must first report any suspicion of such irregularity to the Headteacher, who will in turn report it to the chair of governors. In most cases this will be done through the line management structure. Exceptionally, if employees believe the matter cannot be resolved in this way, they should report it direct to the Chair of Governors.

Mechanism for raising concerns

If employees have a concern they will need to exercise a judgment regarding the person who should be approached with the issue. If the matter is minor, then it will be sufficient just to bring it to the attention of the employee who appears to be at fault. The alternative would be raising the concerns directly through school line management channels.

If the matter is obviously more significant, or where a previous informal approach as above has apparently not proved effective or been disregarded, then the matter should be raised with the Headteacher or Chair of Governors.

Exceptionally, if the employee feels unable to pursue any of these routes, s/he should consider approaching an appropriate body outside the school. Such bodies include:

- The Audit Commission (for financial irregularities);
- The independent charity “Public Concern at Work”, which offers confidential advice (020 7404 6609) to employees and others with serious concerns about public dangers and malpractice;
- The employee’s Trade Union.

If the employee does take the matter outside the school, he/she needs to ensure that confidential information is not disclosed or that disclosure would be privileged. It is suggested the employee checks this with the contact person at the outside body.

Depending on the nature of the concern, the employee may be asked to explain, and where possible, justify and support the claim. An employee will not be expected to prove the truth/accuracy of an allegation, but will need to demonstrate to the person contacted that there are sufficient grounds for concern. Normally the employee will be asked to do this in writing, or agree to a written summary prepared by the person notified. It would therefore be helpful for the employee, if possible, to note down any facts and dates as they happen.

Employees who want to use the procedure, but feel uneasy about doing so, may wish to consult their Trade Union initially, and bring a colleague or Trade Union representative along to any discussions, so long as that colleague or Trade Union representative is independent of the issue.

Where anonymity is requested, every effort will be made to meet the request, but that might not always be possible. The earlier and more open the expression of concern, the easier it will be to take appropriate action.

Normally, each case will be investigated thoroughly, with the aim of informing the employee in writing of the outcome of any investigation as quickly as possible, normally within 21 days. If a more lengthy process is involved, regular feedback in writing on progress will be given to the employee who made the disclosure. Some concerns may be resolved by agreed action without the need for investigation, although in such cases a record of the disclosure and the action taken will be made by the school and a copy of such written report provided to

the employee who made the disclosure.

The school accepts that an employee who has acted as a whistleblower will need to be assured that the matter has been properly addressed. Subject to legal constraints, such employees will receive information in writing about the outcomes of any investigations

What to do if an issue is raised with you as Line Manager

You must exercise judgment, depending on the nature and seriousness of the concern. While it is essential for problems to be tackled effectively with the aim of rectifying the issue, this may well be best achieved in less serious cases by discussion with the relevant section or employee and securing a commitment as to future standards and corrective action. In taking any corrective action, you must, as far as practicable, respect an employee's (as a whistleblower) request for confidentiality, and avoid the threat of recrimination or reprisals. You should notify your own line manager in writing of the action you have taken.

In other more serious cases, you should pass the matter up to the Headteacher or Chair of Governors. If you believe that school management is involved, you should approach your union. If you have any doubts about the right way to deal with the concern, you should contact one of the persons named in paragraph 3.4 or 4.5 above for advice.

All employees should be reassured that their concerns will be treated seriously and sensitively, and that Nailsea School will not tolerate harassment and/or victimisation of any employee raising concerns

THE PUBLIC INTEREST DISCLOSURE ACT 1998

This legislation aims to protect workers who make “qualifying disclosures” of malpractice in their organisation from victimisation as a result of making such a disclosure. It is automatically unfair to dismiss an employee or select him/her for redundancy because he/she made a disclosure, provided that the disclosure qualifies under the Act.

A “qualifying disclosure” must relate to:

- a criminal offence;
- a failure to comply with any legal obligation;
- a miscarriage of justice;
- danger to health and safety of any individual;
- damage to the environment;
- an attempt to cover up any of these.

Any disclosure must be made in good faith and not for personal gain. The employee does not have to prove that malpractice has occurred, simply that he/she has a reasonable belief that it took place or was about to take place.

The Act directs workers to raise their concerns internally in the first place, wherever their employer has a procedure for doing so. In certain cases the Act also protects disclosure to “prescribed regulators” such as the Audit Commission.

The Act only protects wider disclosure (e.g. to the media, an MP etc) if:

- the employee reasonably believed they would be victimised if they had raised the matter internally or with a prescribed regulator;
- there was no prescribed regulator and they reasonably believed the evidence would be concealed;
- the concern had already been raised with the employer or prescribed regulator;
- the concern was exceptionally serious.



Related Party Disclosure

Academic Year –202X/XX

Nailsea School Governor/Senior Manager Declaration	
Name	
Address	
Job Title	
Directorships Held (other than Nailsea School)	
Trusteeships	
Shareholdings	
Other interests	
Interests of spouse/domestic partner	
Interests of dependants or domestic partner's dependants	

I confirm that the above is a complete and accurate record of my business and related interests for the year ended 31 August 2018, as at the date signed.

These details have been provided in order to assist in the compilation of the related party transaction disclosures in the year end statutory accounts. Where there have been no material transactions with any of my business interests, no disclosure is required on the accounts.

I will make the clerk aware of any changes with regard to the above.

.....
Signed

.....
Date

Supporting guidance re the definition of 'Related Parties'

Definitions per FRS 8

Related Party:-

A related party is a person or entity that is related to the entity that is preparing its financial statements (in this definition referred to as the 'reporting entity').

(a) A person or a close member of that person's family is related to a reporting entity if that person:

- (i) Has control or joint control over the reporting entity;
- (ii) Has significant influence over the reporting entity; or
- (iii) Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

(b) An entity is related to a reporting entity if any of the following conditions applies:

- (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a retirement benefit scheme for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a scheme, the sponsoring employers are also related to the reporting entity.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Close family:-

Close members of the family of a person are those family members, who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- (a) that person's children and spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants of that person or that person's spouse or domestic partner.

Control:-

The ability to direct the financial and operating policies of an entity with a view to gaining economic benefits from its activities.

Key management personnel:-

Those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

Related party transaction:-

The transfer of assets or liabilities or the performance of services by, to or for a related party irrespective of whether a price is charged.



DECLARATION OF GIFTS AND HOSPITALITY RECEIVED

Name:

Role:.....

Description of gift/hospitality received:

Estimated/Actual Value: £

Signature of Employee:

Date:

Note by Headteacher :

I have authorised acceptance/denied acceptance of this gift/hospitality because:

Signed:

Date:



Credit Card Procedure

From time to time the School may be offered the opportunity to purchase goods or arrange for services for the School from companies that shall not invoice but only accept a direct payment. Typically this will apply to online purchases. In order to make use of these offers and purchasing methods to achieve value for money the School holds a Credit Card.

It is the responsibility of each budget holder to ensure that there is budgetary provision for purchases from each budget and it is the responsibility of the School Business Manager to ensure that there is sufficient balance available in the bank to cover such expenditure.

The primary method of purchasing will always be via ordering and invoicing and this method should always be used in preference to a Credit Card purchase where this method is offered by a supplier.

- The Governing Body may authorise any one of the following to be a cardholder:
 - The School Business Manager
 - Catering Manager
 - Operations Manager
- The Credit Card will be issued by the School's bank (currently Lloyds) this however is subject to periodic review for best value.
- In the event of the loss of the PIN number the bank will provide a new PIN to the cardholder only.
- Should the card be lost or stolen the loss shall be reported immediately to the School Business Manager, the Headteacher, the Police (in the event of theft) and the issuing bank.
- Should fraud or misuse be suspected the bank should be informed immediately so that appropriate action can be taken.
- The Credit Card shall, under no circumstances, be lent for use by another party.
- The PIN number shall, under no circumstances, be divulged to another party.
- The Credit Card limits are as follows:
 - The School Business Manager - £2500
 - Catering Manager - £1500
 - Operations Manager - £1000
- The Credit Card balance shall be settled each month by direct debit. Any other method could be construed as borrowing by the Secretary of State for Education and this is strictly forbidden without his/her written permission.
- The Credit Card transaction should be entered into the School accounting system (currently FMS) as soon as possible to ensure completeness of the School accounts and ready to be reconciled when the bank statement is downloaded at the end of each month.
- Authorisation:
 - All receipts shall be authorised by the budget holder and checked and countersigned by the School Finance Officer.

- Receipts for purchases against the wider school budget on the Business Manager's Credit Card shall be countersigned by the School Finance Officer and Finance Manager.
- Receipts for purchases on the Catering and Operations Manager Credit Card shall be countersigned by the Finance Manager.

Card Holders Requirements are:

- The cards shall not be used for personal expenditure under any circumstances.
- Cash withdrawals are not permitted.
- All cardholders shall sign to accept that they have personal responsibility for transactions on "their" card which are not conducted with the approval of the School and in accordance with this policy (see Appendix 1).
- All cardholders shall authorise the School to recover the cost of any unauthorised transactions not conducted in accordance with this policy.
- In such circumstances, where reimbursement is not received voluntarily, the School reserves the right to make a salary deduction of the unauthorised amount.
- All cardholders shall be made aware of the procedure to follow in the event of the card being lost or stolen or going missing (see Appendix 1).
- All cardholders shall be made aware of the procedure to follow in the event of the PIN number becoming known to another party (see Appendix 1).

Procedure for use:

- A VAT receipt (if applicable) must be obtained for all Credit Card purchases.
- The cardholder must present a valid receipt for all Credit Cards to the Finance Manager on at least a monthly basis.
- All orders must be delivered to the School address.

Separation of duties:

- If time is of the essence a budget holder, providing they can ensure that there is sufficient budgetary provision to cover the expenditure, can ask any of the current Credit Card holders to use their Card to make an online/telephone purchase on their behalf in the supervision of the School Finance Office.
- The transaction is recorded on the School accounting system by the Finance assistant/Finance Officer.
- On receipt of the Credit Card statement the Finance Officer shall reconcile the receipts with the statements and shall reconcile the Credit Card statement against the bank account.
- The School Finance Manager shall verify and sign the monthly bank reconciliation statements.

Nailsea School Credit Card [“the Card”] Card Holder Consent Form

I consent to be a Card holder on the following Credit Card account held by Nailsea School (‘the School’)

Credit Card Issuer _____ Card Number _____

I confirm that I have read the Nailsea School requirements of holding a Credit Card, as set out in the Credit Card Procedures and that I will abide by its terms and conditions.

In particular I acknowledge and agree that:

I will use the Card only to purchase goods/services on behalf of the School and will not use the account for any personal expenditure.

I will only purchase goods/services in accordance with this policy.

I will take care of the Card whilst in my possession to avoid its loss or theft. I will not disclose the PIN number to any other person.

I will not allow any other person to use the Card on my behalf.

I will only use the Card security number for online purchases where a security number is requested and only on a secure website.

I will not use the Card to withdraw cash.

I understand that immediately, on discovery of the loss or theft of the Card, I will notify:

- *The issuing bank*
- *The Business Manager or Headteacher*
- *The police (in the event of theft only)*

I understand that I am liable for all charges on the account which relate to transactions that have not been conducted in accordance with this Procedure.

I accept that I must reimburse the School promptly should I cause the account to incur any unauthorised charges and, in the absence of prompt reimbursement, I authorise the School to recover all such unauthorised amounts by deduction from any amounts otherwise owing to me by the School, including, but not limited to, salary and expenses.

I agree that when not required for purchase, all cards will be kept in a safe and responsible place.

I agree that if I cease to be employed by the School I will return the Card to the School Business Manager immediately.

Agreed by:

Name: _____

Signature: _____ Date: _____

Authorised by:

The Headteacher or Chair of Governing Body: _____

Name: _____

Signature: _____ Date: _____