

Hertfordshire County Council

Scheme for Financing Schools

January 2025



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Terminology

1. In this Scheme reference to **the local authority** and **the Authority** shall mean Hertfordshire County Council in its capacity as local authority for the County of Hertfordshire.
2. In this Scheme, the expression **governing body** shall be deemed to include reference to a Committee or Sub-Committee acting in accordance with delegated authority on behalf of the governing body.
3. A school's **budget share** is its share of the Individual Schools Budget determined in accordance with Hertfordshire's Local Formula for Funding Schools.
4. A school's **delegated budget** in any particular financial year is its budget share for that financial year, together with any accumulated balance (whether a balance in hand or a deficit) brought forward from the previous financial year, and any earmarked or other allocations made during the year from the central contingencies or other items for which budget provision has initially been retained centrally.
5. The **Act** is the Schools Standards and Framework Act 1998
6. The latest **Regulations** are the School and Early Years Finance (England) Regulations 2024. The Regulations state that schemes must deal with the following matters:
 - The carrying forward from one funding period to another of surpluses and deficits arising in relation to schools' budget shares.
 - Amounts which may be charged against schools' budget shares.
 - Amounts received by schools which may be retained by their governing bodies and the purposes for which such amounts may be used.
 - the imposition, by or under the scheme, of conditions which must be complied with by schools in relation to the management of their delegated budgets and of sums made available to governing bodies by the local authority which do not form part of delegated budgets, including conditions prescribing financial controls and procedures.
 - Terms on which services and facilities are provided by the local authority for schools which it maintains.
 - The payment of interest by or to the local authority.
 - The times at which amounts equal in total to the school's budget share are to be made available to governing bodies and the proportion of the budget share to be made available at each such time.
 - The virement between budget heads within the delegated budget.
 - Circumstances in which a local authority may delegate to the governing body the power to spend any part of the authority's non-schools education budget or schools budget in addition to those set out in section 49(4)(a) to (c) of the act
 - The use of delegated budgets and of sums made available to a governing body by the local authority which do not form part of delegated budgets.
 - Borrowing by governing bodies.
 - Banking arrangements that may be made by governing bodies

- A statement as to the personal liability of governors in respect of schools' budget shares having regard to section 50(7) of the act.
- A statement as to the allowances payable to governors of a school which does not have a delegated budget in accordance with the scheme made by the local authority for the purposes of section 519 of the Education Act 1996.
- The keeping of a register of any business interests of the governors and the head teacher.
- The provision of information by and to the governing body.
- The maintenance of inventories of assets.
- Plans of a governing body's expenditure.
- A statement as to the taxation of sums paid or received by a governing body.
- Insurance.
- The use of delegated budgets by governing bodies to satisfy the local authority's duties imposed by or under the Health and Safety at Work etc Act 1974.
- The provision of legal advice to a governing body.
- Funding for child protection issues.
- How complaints by persons working at a school or by school governors about financial management or financial propriety at the school will be dealt with and to whom such complaints should be made.
- Expenditure incurred by a governing body in the exercise of the power conferred by section 27 of the Education Act 2002.

SECTION 1 INTRODUCTION

1.1 The Funding Framework

The funding framework, which replaces Local Management of Schools, is based on the legislative provisions in sections 45-53 of the Schools Standards and Framework Act (SSAF) 1998.

Under this legislation, local authorities determine for themselves the size of their Schools Budget and their Non-Schools Education Budget, although at a minimum a local authority must appropriate its entire Dedicated Schools Grant to their Schools Budget.

The categories of expenditure which fall within the two budgets are prescribed under regulations made by the Secretary of State, but included within the two, taken together, is all expenditure, direct and indirect, on an authority's-maintained schools except for capital and certain miscellaneous items.

Local authorities may deduct funds from their schools budget for purposes specified in regulations made by the Secretary of State under section 45A of the act (the centrally retained expenditure).

The amounts to be deducted for these purposes are decided by the local authority concerned, subject to any limits or conditions, including gaining the approval of their schools forum or the Secretary of State in certain instances, as prescribed by the Secretary of State. The balance of the schools budget left after deduction of centrally retained funds is termed the Individual Schools Budget (ISB). Expenditure items in the Local Educating Authority (LEA) budget must be retained centrally (although earmarked allocations may be made to schools).

Local authorities must distribute the ISB amongst their maintained schools using a formula which accords with regulations made by the Secretary of State and enables the calculation of a budget share for each maintained school.

This budget share is then delegated to the governing body of the school concerned, unless the school is a new school which has not yet received a delegated budget, or the right to a delegated budget has been suspended in accordance with s.51 of the Act.

The financial controls within which delegation works are set out in a scheme made by the authority in accordance with s.48 of the Act and regulations under that section.

All revisions to the scheme must be approved by school's forum, unless directed by the Secretary of State, who has power to modify schemes or impose one.

Subject to provisions of the scheme, governing bodies of schools may spend budget shares for the purposes of their school. They may also spend budget shares on any additional purposes prescribed by the Secretary of State in regulations made under s.50.

A local authority may suspend a school's right to a delegated budget if the provisions of the authority's financial scheme, or rules applied by the scheme, have been substantially or persistently breached, or if the budget share has not been managed satisfactorily. There is a right to appeal to the Secretary of State.

A school's right to a delegated budget share may also be suspended for other reasons (s.17 of the SSAF Act 1998) but in that case there is no right of appeal.

Each authority is obliged to publish each year a statement setting out details of its planned Schools Budget and LEA Budget, showing the amounts to be centrally retained, the budget share for each school, the formula used to calculate those budget shares, and the detailed calculation for each school. After each financial year the authority must publish a statement showing out-turn expenditure. Balances in respect of each school are published by the Department of Education.

The detailed publication requirements for financial statements are set out in directions issued by the Secretary of State. The publication requirements contained in the regulations make clear that, as a minimum, the scheme must be published on a website which is accessible to the general public and that any revised version must be published by the date the revisions come into force, together with a statement that the revised scheme comes into force on that date.

1.2 The role of the scheme

The scheme sets out the financial relationship between the Authority and the maintained schools that it funds. It contains requirements relating to financial management and associated issues which are binding on both the Authority and on schools.

The scheme is founded on seven principles:

- Raising standards in schools.
- Self-management for schools.
- Clear accountability of both Authority and school.
- Transparency of school finances.
- Opportunity for schools to take greater responsibility for management decisions.
- Equity between the categories of community, voluntary and foundation schools.
- Efficiency and value for money for schools and the Authority.

1.2.1 Application of the scheme to the Authority and maintained schools

The scheme applies to all community, nursery, voluntary, foundation, community special, foundation special schools and pupil referral units (known locally as Education Support Centres) maintained by the Authority. A list of schools covered by the scheme is shown at [Annex A](#). It does not apply to academies.

1.2.2 Responsibility of the governing body

All governing bodies have full responsibility for the management of the school's budget and for the appointment and dismissal of teaching and non-teaching staff, considering the professional advice of the Director of Children's Services and the Headteacher.

Governing bodies are required:

- to spend their budgets in a manner which is consistent with the implementation of the National Curriculum and with the statutory requirements relating to the curriculum as a whole, including religious education and worship.

- to operate an effective and efficient education service within the strategic framework set by the Authority for the benefit of their pupils.
- to operate within their budget share.
- to meet the actual cost of all expenditure from their delegated budget.

The Authority will issue documents of instruction, advice, and guidance, and will otherwise provide support to governing bodies and headteachers to assist them in the exercise of their responsibilities. This includes advice on personnel and employment issues.

1.2.3 Efficiency and Value for Money

Schools must seek to achieve efficiencies and value for money, to optimise the use of their resources and to invest in teaching and learning, considering the local authority's purchasing, tendering, and contracting requirements.

It is for heads and governors to determine at school level how to secure better value for money. There are significant variations in efficiency between similar schools, and so it is important for schools to review their current expenditure, compare it to other schools and think about how to make improvements.

1.3 Revision of the scheme

Revisions to the Scheme which are proposed by the Authority will be subject to consultation with schools and may be approved by either Schools Forum members representing maintained schools or the Secretary of State.

Under the Education Act 2011, the Secretary of State has the power to issue directed revisions to local authority schemes for financing schools. This means that authorities must incorporate within, or remove from, their schemes the specified wording and no other process is needed to make the changes. It is also possible for the Secretary of State to make directed revisions to schemes after consultation. Such revisions become part of the scheme from the date of the direction.

The power of directed revision will be used sparingly, to remove outdated provisions and to insert new provisions that are required for the implementation of policy.

1.4 Delegation of powers to the headteacher

The governing body is required to consider the extent to which it wishes to delegate its financial powers to the headteacher, and to record its decision (and any revisions) in the minutes of the governing body.

There are some powers that should not be delegated; in particular, approval of the annual budget and the school's three-year financial plan. Further information on this is set out in part 1.4.3 of the Financial Handbook for Schools.

Suggested desirable levels of delegation to head teachers are outlined in the financial handbook for guidance, however this does not seek to impose any particular level of delegation.

1.6 Maintenance of Schools

The Authority has ultimate responsibility for maintaining the schools covered by the Scheme, and this includes the duty of defraying the expenses of maintaining them (except in the case of a voluntary aided school where some of the expenses are, by statute, payable by the governing body). However, in most cases this responsibility is devolved in its entirety to those schools' governing bodies covered by this scheme. Part of the way an Authority maintains schools is through the funding system put in place under sections 45 to 53 of the School Standards and Framework Act 1998.

SECTION 2 FINANCIAL REQUIREMENTS

2.1 Application of financial controls to schools

Schools are required to abide in the management of their delegated budgets by the Authority's requirements on financial controls and monitoring, not only those in the Scheme but also those contained in the publications set out in [External links and other publications](#) in the event of serious or persistent non-compliance the Authority would exercise its right to issue a Notice of Concern or to withdraw delegation.

2.1.1 Provision of financial information and reports

Schools are required to provide the Authority with details of anticipated and actual expenditure and income, at intervals and times agreed between the Authority and the Schools Forum.

Return	Period Covered	Submission Deadline
Approved Budget Return	1 st April – 31 st March	31 st May
Summer Term	1 st April – 31 st August	15 th October
Autumn Term	1 st April – 31 st December	15 th February
Year End	1 st April – 31 st March	This will be published as part of the Year End Financial Guidance

Current arrangements for the format of reports and the timetable for returns are set out on the School Funding pages of the Hertfordshire Grid for Learning <https://thegrid.org.uk/finance/school-funding-finances>.

Some schools will be required by the Authority to submit returns on a more frequent basis. Schools will be notified if more frequent returns are required and how frequent these returns will be. This will usually apply to schools who:

- Are schools in financial difficulty and it has formed part of their Licensing agreement.
- Those schools who consistently fail to produce adequate returns.
- Where Internal Audit deem it required for assurance purposes
- Schools where delegation is removed.

2.1.2 Payment of salaries; payment of bills

All salaries, wages, fees, and other remuneration due to staff and other individuals, whether under formal contract of employment or not, must be paid through a payroll system approved by the Director of Finance.

The criteria defining a system acceptable to the Assistant Director Finance – Resources, are set out in part 14 and annex H of the Financial Handbook for Schools. Additional guidance on outsourcing payroll provision is on the Hertfordshire Grid for learning [here](#).

Where the school appoints a payroll provider other than the Authority's payroll agent, any costs, calculated on the basis of a published schedule, arising from the consolidation of returns, including Teachers Pension Authority, are payable by the authority on behalf of the school and will be recovered by the authority from the schools delegated bank account, please see guidance.

Procedures for payment of salaries, wages and fees and other remuneration due to staff and other individuals are set out in part 14 of the Financial Handbook for School and its appendices. Schools must ensure that whichever route they take that all statutory requirements are fulfilled.

2.1.3 Control of assets

Each school is required to maintain an inventory of its moveable non-capital assets.

Schools are free to determine their own arrangements for keeping a register of assets worth less than £1,000. Schools should register anything that is portable and attractive, such as a portable ICT equipment.

The governing body should authorise all write-offs and disposals of surplus stocks and equipment with a value above £500 (detailed in part 5.3.2 of the Financial Handbook). All items for disposal above a predetermined sum should be subject to competitive quotations.

Items of property, other than land or buildings, funded through the budget share may be sold, where they are considered surplus to educational needs and where disposal does not interfere with the efficient running of the school. Any such disposal shall be made at the best obtainable price and the funds should be re-deposited in the School's General Account. Other items may not be disposed of without the prior approval of the Director of Childrens Services.

All disposals should be recorded. There may be a VAT liability in the sale proceeds. Further information is set out in the VAT guidance section of the Hertfordshire Grid for learning [here](#).

Thefts should be reported to departmental management and Internal Audit and, where appropriate, the Insurance Officer and Police.

The governing body shall ensure that assets such as land, buildings, plant etc. are managed properly and are safeguarded against misuse, theft, and undue deterioration.

Governors cannot dispose of land and buildings. Further advice regarding protection of school playing fields and public land can be found [here](#).

The inventory record should be kept up to date in terms of acquisitions, disposals, etc... and should be checked at least annually and certified to be correct.

Further regulations and standards on the control of assets and the content of an inventory record are provided in part 5 of the Financial Handbook for Schools and at the Hertfordshire Grid for Learning [here](#).

2.1.4 Accounting Policies (including year-end procedures)

Schools are required to abide by procedures issued by the Authority relating to accounting policies; these are incorporated into the Financial Handbook for Schools and as issued by the Authority from time to time in the form of The Grid updates the School bulletin and published information on the GRID and referenced in [Other publications which are published by the Authority for schools](#).

2.1.5 Writing off of debts

Schools are required to draw up a policy or procedure for dealing with any debts leading, if necessary, to their write-off. Such a policy should ensure that staff are clear about how to deal with debts and that debtors receive consistent treatment. Part 11 of the Financial Handbook for Schools provides guidance on this.

A debt may only be written off with the prior approval of the relevant officer or body, which depends on the amount of the debt as shown below:

- **Up to £500** – the Governing Body may authorise a write off, where income accrues to the school; otherwise, the approval of the Finance Business Partner for Children Services is required.
- **Over £500** – the Governing Body, with agreement of the Finance Business Partner for Children Services.

Where the governing body write off debts, these shall be formally recorded, and the record retained for seven years.

Schools must contact the Debt Management team, in the first instance, in respect of pursuing outstanding debts. Further information is set out in Part 11 of the Financial Handbook for Schools.

The County Council's Chief Legal Officer, who will advise on the correct course of action, is the only person who may initiate legal action in respect of outstanding debts. Schools considering legal action must contact Debt Management team via the contact details set out in Part 11 of the Financial Handbook for Schools.

2.2 Basis of accounting

Schools can organise their accounts and use what financial software they wish, provided they meet any costs of modification to provide output required by the local authority. Annual reports and accounts furnished to the Authority must be on an accrual basis. In-year monitoring reports should also be prepared on an accrual basis.

Further information is set out in part 3 of the Financial Handbook for Schools.

2.3 Budget Plans and Financial Forecasts

Each school is required to submit an annual budget return for the forthcoming financial year. From the 2021 to 2022 funding year each school is required to submit their Annual Budget Return (ABR) incorporating two subsequent years forecasts (a 3-year financial forecast known as the Forecast) to the local authority, the deadline of this submission is the 31 May.

The forecast must show the school's expected level of income and expenditure using the Consistent Financial Reporting coding structure.

The Authority may also require the submission of revised plans where there is cause to examine information about a school's forward plans. The use of these plans is to confirm that schools are undertaking effective financial planning, and to support the local authority's assessment of schools financial value standards as well as support the Authority's balance control mechanism.

The school's 3-year financial forecast must be approved by the Full Governing Body (FGB) or delegated committee. Schools must take full account of estimated deficits or surpluses at the previous 31st March in their forecast.

Submission to the LA must show a balanced budget, or budget surplus carried forward in each year, unless otherwise agreed formally by the LA. If in year 2 a potential deficit situation is envisaged, correcting action must be identified and accompany the plan, seeking the Authority's approval.

The format of the Forecast will be specified by the Authority and published at the same time as budget share information. The Authority will also publish guidance on matters which are likely to be the same for most schools, for example inflation factors. The Authority will publish centrally held information about school's finance including Section 251 budget and out-turn statements, and management information prepared from the Annual Budget Returns.

Each school must provide in-year monitoring returns to the Authority including a revised out-turn forecast which takes account of any virements made between budget headings and the latest expenditure information known to the school. The format of this return will be based on the Consistent Financial reporting format defined by the DfE, and the frequency at which it is required will be agreed between the Authority and the Schools Forum. Timeframes for these submissions is in part 3.1.3 of the Financial Handbook

In-year monitoring returns may be required monthly where there is cause for concern about financial management in the school

2.4 School Resource Management

Schools must seek to achieve effective management of resources and value for money, to optimise the use of their resources and to invest in teaching and learning, considering the Authority's purchasing, tendering and contracting requirements.

It is for heads and governors to determine at school level how to secure better value for money.

There are significant variations in the effective management of resources between similar schools and so it is important for schools to review their current expenditure, compare it to other schools and think about how to make improvements.

2.5 Virement

Schools can vire freely between budget heads in the expenditure of their delegated budget shares. This freedom does not apply to earmarked funds.

2.6 Audit: General

The accounts of all schools with delegated budgets are subject to review by internal audit and should also be available for inspection as necessary by Hertfordshire's external auditors. In this respect schools will be audited within the regime set out in, part 4 of the Financial Handbook for Schools.

The auditors' roles include:

- The assessment of the adequacy of schools' stewardship of public funds by recording compliance with standards of financial management contained in this scheme, the County Council's financial regulations and standing orders and the school's own internal control arrangements.
- Assessing the achievement of value for money; and
- Investigation of fraud and irregularity.

Whilst schools may be subject to direct external audit, the Authority's external auditors will assess the reliance it can place on the County Council's Internal Audit Service to avoid duplication of effort and will therefore not engage significantly in the inspection of individual schools' accounts.

Schools that contract with external payroll providers must make provision within their contracts to allow access on the part of the Authority's auditors to relevant records held by the bureau, should such access prove necessary, and for reasonable co-operation to enable the Authority's auditors to complete their enquiries effectively.

The governing body and school staff are required to provide auditors and inspectors with any explanations the latter consider necessary in the performance of their duties.

The headteacher should consider and respond promptly to the recommendations in audit and inspection reports and report directly to the governing body on the results of audit or any action to be taken by the school.

The headteacher or governing body should immediately notify the Director of Childrens Services Education and Early Intervention of any suspected irregularity, who will immediately inform the Counter Fraud Manager, Hertfordshire County Council.

2.7 Separate external audits

A governing body may spend funds from its budget share to obtain external audit certification of its accounts, separate from any Hertfordshire internal or external audit process. This audit would need to consider the status of the school as a spender of Authority funds, rather than an institution spending its own funds.

2.8 Audit of voluntary and private funds

The Governing Body must provide the Internal Audit with details of each private, voluntary, or trading organisation account and notify them of any additions or changes to these, as part of the Schools financial value standard (SFVS) submission.

At the end of each financial year the final accounts of the private and voluntary funds require to be prepared and to have an independent examination/audit. An independent examiner could be any person not involved with the running of the school with a financial knowledge. Therefore, it cannot be a governor but could be a parent, a person in the local community, a suitably qualified person from another school.

An audit certificate should be available for inspection. This should be completed by the examiner to state they are an accurate set of accounts. This certificate and what an independent examination consists of can be found at Annex B (Definitions of 'audit' and 'independent examination') and Annex I (Proforma) of the Financial Handbook for Schools. Whilst the SFVS asks for an audit, Hertfordshire will accept an independent examination in line with the Charity Commission's guidelines. This states that the governors can opt for an independent examination as opposed to a statutory audit for fund accounts with gross income under £500,000.

A school refusing to provide audit certificates to the local authority as required by the scheme is in breach of the scheme and the authority can take action on that basis. Access to the accounts of such funds by other agencies is a matter for them. Any other requirement as to audit of such funds is a matter for those making the funds available, and any Charity Commission requirements.

Further details information is set out in section 7 of the Financial Handbook for schools.

2.9 Register of business interests

The Governing Body of each school is required to have a register which lists for each member of the governing body and the head teacher:

- Any business interests that they or any members of their immediate family have
- Details of any other educational establishments that they govern
- Any relationships between school staff and members of the governing body

The register should also identify any business, commercial or financial interests of other members of staff, or their immediate family, where they have an influence on the selection of suppliers, or involvement in payment to suppliers, or other significant dealings with the supplier such as approving work or deliveries.

Schools should keep the register up to date with notification of changes and through annual review of entries, to make the register available for inspection by governors, staff and parents, and the local authority and to publish the register, for example on a publicly accessible website.

2.10 Purchasing, tendering and contracting requirements

Schools are required to achieve efficiency and value for money from all their purchases. The governing body must ensure that proper procedures and best practice are exercised to obtain goods and services in the most cost-effective way. They must be purchased from the cheapest sources commensurate with the required quality, performance, and delivery. There

are various ways of establishing whether the prices being obtained are competitive. Consulting Hertfordshire Business Services, checking trade journals and catalogues and seeking quotations or formal tenders are all examples of good practice, depending upon the nature and value of the purchase concerned. Parts 9,10 and associated appendices of the Financial Handbook for Schools highlights the procedure schools should adopt in testing the market. The Schools Commissioning and Procurement Guide is a key resource which provides details guidance on procurement procedures to enable compliance with applicable contract regulations.

Schools are required to abide by the Authority's financial regulations and standing orders in purchasing, tendering and contracting matters.

Which are outlined in the table below:

Total Contract Cost	Award Procedure (defined by contract regulations)	Delegation by schools
Up to £5,000	Obtain at least 1 written quotation	Up to £3,00 Budget Holder and Headteacher. Over £3,00 to £10,000 Headteacher
£5,001-£10,000	Obtain at least 2 written quotations	Up to £3,00 Budget Holder and Headteacher. Over £3,00 to £10,000 Headteacher
£10,001-£100,000	Obtain at least 3 written quotations	Finance Committee (or full governing body) and headteacher
£100,001 and above	Invitation to Tender aiming to obtain at least 3 candidates	Full Governing Body, Headteacher
Above UK National Thresholds £213,477	Public Contracts Regulations 2015 rules apply	Consult Strategic Procurement Team strategic.procurement@hertfordshire.gov.uk

Further guidance on commissioning can be found on the grid [here](#).

The countersignature requirement should be applied sensibly by local authorities and schools alike, avoiding attempts to artificially aggregate or disaggregate orders to avoid or impose the requirement.

The fact that a local authority contract has been let in accordance with procurement procedures does not in itself make it possible to bind a school into being part of that contract. For the purposes of the procurement procedures, schools are viewed as discrete contracting authorities.

Schools should assess in advance the health and safety competence of contractors, taking account of the Authority's policies and procedures.

Schools may seek advice on a range of compliantly procured deals via [Buying for schools - GOV.UK \(www.gov.uk\)](#)

2.11 Application of contracts to schools

All Corporate contracts rely upon the commitment of participants throughout their term. In the case of contracts such as energy, or equipment maintenance and servicing arrangements, schools will have been given the opportunity to withdraw prior to any commitment being entered into by the County Council. In these cases, schools will remain committed for the term of the contract. There will be no extension of the contract, or any new commitment entered by the Authority, on behalf of any school, without the agreement of the school.

In the case of the payroll provider contract where the Authority has an existing commitment on behalf of schools, a school may only withdraw from the contract if it meets the conditions set out in part 14 of the Financial Handbook for Schools and paragraph [2.1.3](#) of this document and gives four months' notice of its intention to withdraw.

More info on Outsourcing Payroll provision can be found [here](#).

In all other cases the school may opt out of the relevant contract in accordance with the termination notice required.

Although governing bodies are empowered under paragraph 3 of schedule 1 to the Education Act 2002 to enter contracts, in most cases they do so on behalf of the local authority as maintainer of the school and the owner of the funds in the budget share (this is the main reason for authorities to require authority countersignature of contracts exceeding £100,000).

Other contracts may be made solely on behalf of the governing body, when the governing body has clear statutory obligations, for example, contracts made by aided or foundation schools for the employment of staff.

2.12 Central funds and earmarking

The Authority is authorised to make sums available to schools from central funds, in the form of allocations that are additional to and separate from the schools' budget shares. Such allocations will be subject to conditions showing the purpose or purposes for which the funds may be used, as set out in the Financial Handbook for Schools and/or regulations that may be published from time to time.

Earmarked funding allocated from centrally retained funds can only be spent for the purposes for which it is allocated and cannot be vired into other budget headings. The authority may recover earmarked funds which are not spent for the purposes prescribed or not spent within the specified time. All earmarked funds must be reported in the form laid down by the Authority.

The Authority may delegate responsibilities, and the accompanying resources, previously financed from the centrally retained elements of the Schools Budget or from the LEA Budget following consultation with all schools and with the advice of the Schools Forum.

The Authority may not make any deduction, in respect of interest costs to the authority, from payments to schools of devolved specific grant.

2.13 Spending for the purposes of the school

Governing boards can spend their budget shares for the “purposes of the school” or for any other purposes specified by the Secretary of State through regulations and any provisions of the scheme. By virtue of section 50(3A) (which came into force on 1st April 2011), amounts spent by governing bodies on community facilities or services under section 27 of the Education Act 2002 will be treated as if spent for any purposes of the school.

Under s.50 (3)(b) the Secretary of State may prescribe additional purposes for which expenditure of the budget share may occur. The School Budget Shares (Prescribed Purposes)(England) Regulations 2002 (SI 2002/378), which have been amended by the School Budget Shares (Prescribed Purposes)(England)(Amendment) Regulations 2010 (SI 2010/190) allow schools to spend their budgets on pupils who are on the roll of other maintained schools or academies.

Governing bodies can spend their budget shares for the purposes of providing education for Children on the school roll, as provided for in the School Standards & Framework Act 1998, and other relevant legislation, and in the Articles of Government of the school. This will include expenditure on:

- the employment of staff
- the upkeep and improvement of premises, including the cost of equipment and routine repairs and maintenance.
- the provision of the curriculum
- the general duties and responsibilities relating to the management and government of the school.
- spending for pupils on the roll of another maintained school

2.14 Capital spending from budget shares

The governing bodies can use their budget shares to meet the cost of capital expenditure on the school premises. This includes expenditure by the governing body of a voluntary aided school on work that is its responsibility under paragraph 3 of Schedule 3 of the SSAF Act 1998. The definitions of capital for this purpose are set out in the capital section of the Grid for Learning, found [here](#).

The governing body must notify the Council’s Property Services of **all** capital expenditure. Schools must consider any advice from the Director of Children’s Services as to the merits of proposed expenditure which exceeds £50,000 (Primary, Infant, Junior, First) or £100,000 (Secondary, Middle, Upper) and provide an opportunity for comments to be made. If the County Council owns the premises, or the school has voluntary controlled status, then the governing body must seek the consent of the Authority to the proposed works, but such consent can be withheld only on health and safety grounds.

Part 8 of the Financial Handbook for Schools sets out the Authority’s requirements about Capital.

Schools must fully spend their devolved formula capital allocations before making any revenue contribution to capital expenditure, however the use of the budget share is not permitted if the contribution results in a revenue deficit.

Schools are required to separately identify these works in any financial returns made to the Authority.

The reason for these provisions is to help meet responsibilities with the School Premises (England) Regulations 2012, the Workplace (Health, Safety and Welfare) Regulations 1992, the Regulatory Reform (Fire Safety) Order 2005, the Equality Act 2010, and the Building Regulations 2010.

2.15 Notices of Concern

The Authority may issue a notice of concern to the governing body of any school it maintains where, in the opinion of the Chief Finance Officer and the Chief Education Officer/Director of Children's Services, the school has failed to comply with any provisions of the scheme, or where actions need to be taken to safeguard the financial position of the local authority or the school.

Such a notice will set out the reasons and evidence for it being made and may place on the governing body restrictions, limitations or prohibitions in relation to the management of funds delegated to it.

These may include:

- insisting that relevant staff undertake appropriate training to address any identified weaknesses in the financial management of the school;
- insisting that an appropriately trained/qualified person chairs the finance committee of the governing body;
- placing more stringent restrictions or conditions on the day to day financial management of a school than the scheme requires for all schools – such as the provision of monthly accounts to the local authority;
- insisting on regular financial monitoring meetings at the school attended by local authority officers;
- requiring a governing body to buy into a local authority's financial management systems;
- imposing restrictions or limitations on the manner in which a school manages extended school activity funded from within its delegated budget share – for example by requiring a school to submit income projections and/or financial monitoring reports on such activities.

The notice will clearly state what these requirements are and the way in which and the time by which such requirements must be complied with for the notice to be withdrawn. It will also state the actions that the authority may take where the governing body does not comply with the notice.

The principal criterion for issuing a notice, and determining the requirements included within it, must be to safeguard the financial position of the local authority or school.

It should not be used in place of withdrawal of financial delegation where that is the appropriate action to take; however, it may provide a way of making a governing body aware of the local authority's concerns short of withdrawing delegation and

identifying the actions a governing body should take to improve their financial management to avoid withdrawal.

Where a notice of concern is issued the school should provide notice to the authority to advise that the governing body has complied with the requirements it imposes to enable those requirements to be assessed and the notice withdrawn.

2.16 Schools Financial Value Standard (SFVS)

All local authority-maintained schools (including nursery schools and Pupil Referral Units, referred to in Hertfordshire as ESC's) that have a delegated budget must demonstrate compliance with the Schools Financial Value Standard (SFVS) and complete the assessment form on an annual basis. It is for the school to determine at what time in the year they wish to complete the form.

Governors must demonstrate compliance through the submission of the SFVS assessment form signed by the Chair of Governors. The form must include a summary of remedial actions with a clear timetable, ensuring that each action has a specified deadline and an agreed owner. Governors must monitor the progress of these actions to ensure that all actions are cleared within specified deadlines.

All maintained schools with a delegated budget must submit the form to the local authority before 31st March each year.

Local authorities should submit their assurance statement to DfE within 6 weeks, no later than 31 May.

2.17 Fraud

All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets.

The governing body and head teacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information must also be included in induction for new school staff and governors.

Information on preventing and reporting fraud can be found on the Hertfordshire Grid for Learning [here](#).

The Hertfordshire fraud team can be contacted at fraud.team@hertfordshire.gov.uk.

SECTION 3 INSTALMENTS OF BUDGET SHARE: BANKING ARRANGEMENTS

3.1 Frequency of instalments

The budget share, with the exception of funding for early years, will be made available to governing bodies of all maintained schools on the following basis;

- Instalments will be made monthly preceded by an instalment paid on 1 April equivalent to 4% of the Gross Budget Share value.
- this will be followed by a payment equal to 8% of the Gross Budget Share value to be made from April to March. These will be made on the banking day closest to the 18th day of each month.

Budget share instalments paid from the Early Years block will be paid on the following basis;

- 4% April, 6% each month April to Aug, 9% each month September to December, 9.5% each month January to March.

Place-led funding is included in arrangements for payments by instalment. Top up payments should be made monthly unless alternative arrangements have been agreed with the provider.

3.2 Proportion of budget share payable at each instalment

The whole of each school's budget share is paid into the school bank account in instalments in line with the frequencies set out in the preceding paragraph. The budget share includes resources for all pay costs that are delegated to schools.

3.3 Interest deduction

No interest rate deduction is made from school budget share payments to school accounts.

The Authority will make no deduction, in respect of interest costs to the LEA, from payments to schools of devolved specific or special grant.

3.4 Interest on late budget share payments

The Authority will add interest at the current Bank of England base rate to late payments of budget share instalments, where such late payment is the result of Authority error.

3.5 Budget shares for closing schools

The budget shares of schools for which approval for discontinuation has been secured, may be made available until closure on a monthly basis net of estimated pay costs, even when some different basis has previously been used.

3.5 Bank and building society accounts

All Hertfordshire maintained schools have external bank accounts into which their budget shares will be paid. Schools retain all interest payable on the account.

3.5.1 Restrictions to accounts - Banking Provider

Most maintained schools use the County Council's banking services which are currently provided under contract by NatWest.

For those schools wishing to use other banks, schools should use banks domiciled in the UK that have a credit rating issued by the credit rating agencies: S&P Global Ratings, Fitch group and Moody's. The credit rating must have a long-term credit rating of BBB- or above in the case of S&P Global Ratings and Fitch group. In the case of Moody's, the credit rating must have a long-term credit rating of Baa3 or above.

Further banking guidance can be found at Hertfordshire Grid for Learning [here](#).

3.5.2 Notification of Banking Arrangements

Schools must notify the Authority of all their banking arrangements. The account mandate of any bank account that is in the name of the school must provide that the authority is the owner of the funds in the account; that it is entitled to receive statements; and that it can take control of the account if the school's right to a delegated budget is suspended.

3.5.3 Ownership of School Bank Accounts

Money paid by the Authority and held in school bank accounts remains the property of the authority until spent.

3.6 Overdrafts and borrowing by schools

3.6.1

Only with written permission of the Secretary of state is a governing body allowed to borrow money (this includes the use of finance leases). The introduction of IFRS16 for local authorities from 1 April 2024 ends the distinction between operating and finance leases at maintained schools for accounting purposes. Under the Education Act 2002, all leases will be classed as borrowing and will require the Secretary of State for Education's consent.

The Secretary of State has, however, agreed to provide blanket consent to a range of the most common leasing activities, as set out in the [IFRS16 Maintained Schools Finance Lease Class Consent 2024](#). Leases not included in this Order will still require the written consent of the Secretary of State, and it remains the general position that schools will only be granted permission for other types of borrowing in exceptional circumstances. From time to time, however, the Secretary of State may introduce limited schemes to meet broader policy objectives. Any scheme that the secretary of state makes available to schools that does not require specific approval can be used by schools.

3.6.2

Schools are reminded that they are not permitted to use interest bearing credit cards or overdrafts, which are regarded as borrowing. HCC encourage the use of procurement cards as these cards can be a useful means of facilitating electronic purchase.

The restrictions do not apply to Trustees and Foundations, whose borrowing, as private bodies, makes no impact on government accounts.

These debts may not be serviced directly from the delegated budget, but schools are free to agree a charge for a service which the trustees or foundation are able to provide because of their own borrowing.

3.6.3

Where it becomes clear that the frequency and proportion of budget share payable arrangements set out in paragraphs 3.1 and 3.2 are likely to result in a temporary cash flow problem for a school, the Designated S151 Officer will consider a change to the arrangements to overcome any difficulty. Any amounts advanced to a school earlier than the dates set out above will be subject to the payment of interest. Interest will be calculated daily for the duration of the advance. This advance is repayable by the school to the authority, terms associated by any advance of cash will be detailed in the cash advance agreement.

3.7 Other provisions

School must have a minimum of two and a recommended maximum of four cheque signatories. One of which must be the Headteacher and a second signatory must be a senior member of staff e.g. deputy Headteacher. This does not normally extend to the secretary or bursar, as this is unlikely to result in an adequate segregation of duties. However, in certain circumstances where the secretary or bursar is not involved in payment processing and accounting and provided that an adequate level of internal control is maintained they may be a signatory. No member of the governing body who is not an employee of the Authority or of the governing body may be authorised to sign cheques unless the school can demonstrate that it has arranged insurance to indemnify the Authority against loss.

All cheques of £2,000 and above must be signed by the Headteacher and another authorised signatory. Cheques below the value of £2,000 may be signed by the Headteacher only or, where three or four cheque signatories are appointed, by any two of the other signatories.

All direct debit and standing order mandates must be signed by the Headteacher and another authorised cheque signatory. The bank will confirm the details with one of the authorised signatories before it is actioned.

A governing body may set a lower (but not a higher) limit than the £2,000 above which cheques must be countersigned.

The Director of Resources and his/her representatives will have full and immediate access to all documents and records relating to bank accounts. All documents and records relating to bank accounts must be held in a form suitable for inspection by Internal Audit, external audit, Her Majesty's Revenue & Customs and any other authorised persons.

Any discrepancy in the bank account, or any breach of the banking terms, must be reported immediately by the Headteacher to the Authority.

Further information on other provisions for banking can be found in the banking handbook at the Hertfordshire grid for learning [here](#).

SECTION 4 THE TREATMENT OF SURPLUSES AND DEFICIT BALANCES ARISING IN RELATION TO BUDGET SHARES

4.1 The right to carry forward surplus balances

Schools will carry forward from one financial year to the next any shortfall in expenditure relative to the school's budget share for the year plus/minus any balance brought forward from the previous year, A surplus balance.

4.2 Arrangements for Control of Surplus Balances in Schools

The Authority is entitled to request information on how schools propose to use their surplus balance. Any school where the surplus balance exceeds 15% (*see below) on 31 March of the budget share for the third consecutive financial year will be required to submit a return to the Authority to show how the school proposes to use the reserves.

The intention of this scheme is not to impose a burden of bureaucracy but to ensure that every school is reflective of its due diligence in respect of efficiency and value for money.

**A surplus balance is % of reserves on the initial delegated budget share for the closing financial year.*

The Authority retains the right to implement a clawback mechanism for excessive uncommitted balances that would be redistributed to schools. Notice in writing will be provided to schools should the Authority decide to implement this mechanism the details of such mechanism can be found below:

In Hertfordshire County Council for primary, secondary and nursery schools, the Normal Maximum Level for a school's revenue balance is defined as 15% of the school's initial delegated budget share for the closing financial year, adjusted for Early Years pupil funding adjustments and any agreed exceptional items 4.2.4.

For ESCs and special schools, the Normal Maximum Level is defined as 15% of the income meeting the definition of and recorded in Consistent Financial Reporting lines I01, I02 and I03 in the closing financial year. Less any agreed exceptional items 4.2.4.

Where a school's revenue balance does not exceed the normal maximum level no additional request for information will be required. Where it has exceeded the maximum level by fewer than three consecutive years, the Authority will not request an explanation for the school carrying forward this balance. Where a school's balance has exceeded the normal maximum level for three consecutive years, the Authority will require the school to set out the reasons for which the excess balance is held and submit a return to the Authority to show how the school proposes to use the reserves. The authority will impose the clawback mechanism where insufficient evidence is provided regarding the purposes of the level of reserve.

4.2.1 Closing Revenue Balance

The Authority will calculate by 31 May each year the balance held by each school as at the preceding 31 March. For this purpose, the balance will be the sum of all carried forward school revenue balances within the CFR structure.

Balances held in respect of community focussed extended school's services (CFR code B06) will not be counted as revenue balances of the school for the purpose of identifying excessive balances under this Scheme. All other funds deriving from sources other than the Authority will be considered in this calculation if paid into the public account of the school.

4.2.4 Exceptional Items

The Authority will regard amounts which meet at least one of the following criteria as exceptional items:

- Amounts for which the school has a prior year commitment which was not included in the previous year's accounts. The school should explain why these amounts were not included in the accounts and state what steps it has taken to prevent a recurrence.
- Amounts held by the school because of its role as the hub school of a consortium. The school should provide a statement of the balance as agreed by the consortium.
- Amounts which the governing body of the school has declared to be assigned for specific purposes, and which the Authority has agreed are properly assigned. The specific purposes must be of a size and significance as would rarely occur.

Where a school does not provide timely evidence of exceptional items as reasons for holding revenue balances higher than the normal maximum level, the school's exceptional items shall be set at zero.

4.2.5 Excessive Balances

Where the school's remaining revenue balance after deducting agreed exceptional items exceeds the Normal Maximum Level as set out above for five consecutive years, and then the excess is deemed to be "excessive".

Where schools have excessive balances, the excess will be deducted from the school's budget share during the new financial year.

4.2.6 Appeals

Schools subject to a claw back will be given sufficient notice of the amount to be deducted and the specific calculation which has been made so that they can, if they wish, make an appeal. Appeals will only be considered on the grounds that either:

an error has been made in the application of these rules; or the Authority has unreasonably refused to recognise a specific purpose declared by the governors as a valid exceptional item.

Where an appeals panel is necessary, it will consist of the following:

- A voting member of the Schools Forum;
- a representative of the Chief Financial Officer;
- a representative of the Director of Children's Services.

The decision of the Appeals Panel is final.

4.3 Interest on surplus balances

Balances held by the Authority on behalf of schools will not attract interest.

4.4 Obligation to carry forward deficit balances

Where deficits arise, the school's budget plan for the following year should show arrangements for redress, and unless there are exceptional circumstances the Authority will expect that any deficit will be repaid during that period.

At the Authority's discretion and in exceptional circumstances, the school and the Authority will jointly prepare an action plan for eliminating the deficit.

4.5 Planning for deficit budgets

A governing body cannot budget for a deficit and must act during the year to avoid deficits occurring.

Schools must submit a recovery plan to the local authority when their revenue deficit rises above 5% at 31 March of any year. The 5% deficit threshold will apply when deficits are measured as at 31 March 2021.

4.6 Charging of interest on deficit balances

Interest will be charged on advances of cash to schools in deficit. Interest will be calculated on the daily average bank base rate on the day of the Agreement.

4.7 Writing off deficits

The Authority cannot write off the deficit balance of any school.

4.8 Balances of closing and amalgamating schools

When a school closes any accumulated balance, whether surplus or deficit, reverts to the local authority. The balance cannot of right be transferred as a balance to any other school, even where the school is a successor to the closing school. However, local arrangements generally provide for surplus balances to be transferred to the successor school.

A surplus balance would transfer to an academy where a school converts to academy status under section 4(1)(a) of the Academies Act 2010. Deficit balances of convertor academies under this Act are refunded to the local authority by the DfE and are recovered from the Academy over an agreed timeframe.

Further Guidance can be found at [Treatment of surplus and deficit balances when maintained schools become academies \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/guidance/what-should-happen-to-school-balances-when-a-school-becomes-an-academy).

4.9. Licensed Deficits

Where a Governing Board is concerned that it will be unable to agree a balanced budget, contact must be made with the Schools Finance team at Hertfordshire County Council.

A school cannot plan for a deficit budget, so if a potential deficit is identified at any stage of the planning /monitoring process then the school must be responsible for ensuring that appropriate management action is identified and undertaken.

This scheme for financing schools determines that maintained schools are required to set a balanced budget, submitted to the council by the 31st of May and to include in that submission forecasts for a further 2 years.

A licence is required if Year1 (Current year) is in deficit. The financial implications and the appropriate next steps on licences will be approved and authorised.

Below £100k in year 1

Head of school Standards and Accountability	Authorisation - Head of Finance Childrens Services
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Greater than £100k in year 1

Director of Education	Director of Finance
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In exceptional circumstances where a governing body has explored all alternatives to the satisfaction of the local authority in may be appropriated to agree to licence a deficit for a specific period. It is anticipated that many deficits will be for 1 year only but can be agreed up to 5 years with an accompanying recovery plan.

It is recognised that there may be circumstances where it would be unreasonable and educationally damaging to expect schools to

1. Recover a deficit in the first year.
2. Make significant reductions in one year to match a major change in school resources, i.e., unexpected drop in pupil numbers.

A Licence is not approved until a letter of confirmation is received by the school.

Note that there is no direct financial impact to the council’s general fund from licencing a deficit. Where deficits require the support of a cash advance of budget share these represent an opportunity cost to the general fund in that there will be reduced interest and investment opportunity.

The scheme relies on

- Collective surplus schools’ balances held by the authority.
- Repayment plan is for 3 years in exceptional circumstances up to 5 years where falling rolls are the primary driver for the deficit.
- Reasonable steps are taken by both the school and the LA to address the deficit.

Failure of a school to engage in this process will require the LA to take the next steps of escalation.

- Suspending the delegated budget
- Ultimately issue a notice of concern

4.10 Loan Scheme

The Authority does not operate a loan scheme except in the case of short-term revenue loans (cash flow advances) that are required to cover a temporary cash flow shortage. These may be advanced at short notice subject to a written/ email request from the Headteacher and Chair of governors. These loans will be recovered within 3 months of the advance. The Authority reserves the right to charge the School Budget Share if the school fails to comply with this requirement.

The Director of Finance reserves the right to refuse a cash advance Loan for any reason.

SECTION 5 INCOME

5.1 Income from lettings

Schools may retain income from lettings of the school premises that would otherwise accrue to the Authority, subject to alternative requirements arising from any joint use or PFI agreements. Income from lettings should **not** normally be paid into voluntary or private fund accounts held by the school.

Schools are permitted to cross-subsidise lettings for community and voluntary use with income from other lettings, provided the Governing Body is satisfied that this will not interfere to a significant extent with the performance of any duties imposed on them by the Education Acts, including the requirement to conduct the school with a view to promoting high standards of educational achievement. However, schools are required to have regard to directions issued by the Authority as to the use of school premises, as permitted under the School Standards and Framework Act 1998 for various categories of schools.

Governing bodies should ensure that their hiring policy does not conflict with the duty to provide education for children registered at the school.

Guidance on the booking process, charging rates for different types of hire and forms associated with the hiring of premises can be found on the Premises and Sites section on Hertfordshire Grid for Learning [here](#).

5.2 Income from fees and charges

Schools can retain income from fees and charges, except where a service is provided by the Authority from centrally retained funds. However, schools are required to have regard to any policy statements on charging produced by the Authority.

5.3 Income from fund-raising activities

Schools can retain income from fund-raising activities.

5.4 Income from the sale of assets

Schools can retain the proceeds of sale of assets, except in cases where the asset was purchased with non-delegated funds (in which case it is for the Authority to decide whether the school should retain the proceeds), or the asset concerned is land or buildings forming part of the school premises and is owned by the Authority.

5.5 Administrative procedures for the collection of income

All schools should abide by the procedures outlined in part 11 of the Financial Handbook for Schools for the collection, accounting and banking of income.

Advice on charging VAT and the implications of fund-raising activities and sale of assets can be found in the Financial Handbook for Schools, part 12 and its appendices and documents published by the Authority.

5.6 Purposes for which income may be used

Income from sale of assets purchased with delegated funds may only be spent for the purposes of the school.

SECTION 6 THE CHARGING OF SCHOOL BUDGET SHARES

6.1 General provision

The budget share of a school can be charged by the Authority without the consent of the governing body **only** in circumstances expressly permitted by the Scheme set out in section 6.2. In such circumstances the Authority will consult schools as to the intention to so charge and will notify schools when it has been done.

For the avoidance of doubt, local authorities may de-delegate funding for permitted services without the express permission of the governing body, provided this has been approved by the appropriate phase representatives of the Schools Forum.

6.1.1 Salaries of school-based staff

The Authority is required to charge the salaries of school-based staff to school budget shares at actual cost.

6.2 Circumstances in which charges may be made:

6.2.1 Premature Retirement

Where premature retirement costs have been incurred without the prior written agreement of the local authority to bear such costs.

6.2.2 Resignations

Other expenditure incurred to secure resignations where there is good reason to charge this to the school. See annex on funding redundancies and for support with the Redundancy policy and process see Hertfordshire Grid for Learning [here](#).

6.2.3 Courts and Tribunal awards

Awards by courts and employment tribunals against the local authority, or out of court settlements, arising from action or inaction by the governing body contrary to the authority's advice. Awards may sometimes be against the governing body directly and would fall to be met from the budget share. Where the local authority is joined with the governing body in the action and has expenditure as a result of the governing body not taking authority advice, the charging of the budget share with the authority expenditure protects the authority's position. Local authorities should ensure in framing any such advice that they have taken proper account of the role of aided school governing bodies.

6.2.4 Health and safety

Expenditure by the Authority in carrying out health and safety work, or capital expenditure for which the Authority is liable, where funds have been delegated to the governing body for such work, but the governing body has failed to carry out the required work.

6.2.5 Making Good defects

Expenditure by the Authority incurred in making good defects in building work carried out by governing bodies, funded by capital spending from budget shares, where the premises are owned by the Authority or the school has voluntary controlled status.

6.2.6 Insuring interests

Expenditure incurred by the Authority in insuring its own interests in a school where funding has been delegated but the school has failed to demonstrate that it has arranged cover at least as good as that which would be arranged by the Authority.

6.2.7 Services provided to schools

Recovery of monies due from a school for services provided to the school, where a dispute over the monies due has been referred to a disputes procedure set out in a service level agreement, and the result is that monies are owed by the school to the Authority.

6.2.8 Inland Revenue Penalties

Recovery of penalties imposed on the Authority by the Board of Inland Revenue, the Contributions Agency, HM Revenue and Customs, Teachers Pensions, the Environment Agency or Regulatory Authorities as a result of school negligence.

6.2.9 Errors in budget share

Correction of Authority errors in calculating charges to a budget share (e.g. pension deductions). The Authority will consider in each case whether it would be reasonable to make such a charge

6.2.10 Unnecessary Costs incurred by the authority

Additional expenditure incurred by the Authority in relation to decisions made by the governing body on the length of the school day, e.g. transport costs, and failure to notify the Authority of non-pupil days resulting in unnecessary costs in relation to budgets

6.2.11 Legal costs

Legal and support costs which are incurred by the Authority because the governing body did not accept the advice of the Authority (see also [section 11](#)).

6.2.12 Necessary training

Costs of necessary health and safety training for staff employed by the Authority, where funding for training had been delegated but the necessary training not carried out (Health and safety policy outlined in [Annex B](#)).

6.2.13 Compensation

Compensation paid to a lender where a school enters a contract by which the governing body is bound and there is a breach of the terms of the arrangement and the contract is of no effect.

6.2.14 Pension remittance

Cost of work done in respect of pension remittance and records for schools using non-Authority payroll contractors, the charge being the minimum needed to meet the cost of the Authority's compliance with its statutory obligations.

6.2.15 EHCP Plans

Costs incurred by the Authority in securing provision specified in an Education, health and Care plan (EHCP), where the governing body of a school fails to secure such provision despite the delegation of funds for such needs to the school.

6.2.16 Incorrect data

Costs incurred by the Authority due to submission by the school of incorrect data.

6.2.17 Specific Grants

Recovery of amounts spent from specific grants on ineligible purposes.

6.2.18 Breach of terms

Costs incurred by the Authority as a result of the governing body being in breach of the terms of a contract

6.2.19 Admissions and appeals

Costs incurred by the authority in administering admissions appeals, where the local authority is the admissions authority and the funding for admission appeals has been delegated to all schools as part of their formula allocation.

6.2.20 Cluster arrangements

Costs incurred by the authority or another school because of a school withdrawing from a cluster arrangement, for example where this has funded staff providing services across the sector.

6.2.21 Local Ombudsman

The amounts of any payments made by the Authority to a complainant following a finding by the Local Government Ombudsman of maladministration causing injustice, where such maladministration was caused by the action or inaction of any member of staff at the school and/or the governing body. A deduction will also be made where payment is made under the terms of an early settlement of a complaint made to the Ombudsman without formal investigation and report.

SECTION 7 TAXATION

7.1 Value Added Tax

Schools should abide by the Authority's regulations to use the Authority's ability to reclaim VAT (Value Added Tax) on expenditure relating to non-business activity. Any amounts so reclaimed will be passed back to the school.

More guidance can be found on the Hertfordshire grid for learning [here](#).

7.2 CIS (Construction Industry Scheme)

Schools are required to abide by procedures issued by the Authority in connection with CIS.

Part 13 of the Financial Handbook for Schools provides detailed guidance and you can also find further guidance on the .Gov website (specifically in section 2.8) [here](#).

SECTION 8 THE PROVISION OF FACILITIES AND SERVICES BY THE AUTHORITY

8.1 Provision of services from centrally retained budgets

The Authority will not discriminate between categories of schools in its provision of services and facilities, except where such discrimination is justified by differences in statutory duties or where funding has been delegated to some categories but not others.

Additional allocations may be made to correct any significant error in the application of the resource allocation formula.

A payment may also be made from the central contingency fund in the event of an emergency, i.e. major costs falling on individual schools, which are of an exceptional but unavoidable nature, and which are not the result of a deliberate decision by the governors or failure by them to take action at an earlier stage.

Allocations from outside the School Specific Contingencies will only be available in very exceptional circumstances, and necessarily by decision of the County Council, in the light of large, unforeseen in-year cost increases or major emergencies affecting all schools.

8.2 Provision of services bought back from the Authority using delegated budgets

The term of any arrangement with a school to buy services or facilities from the Authority is limited to a maximum of three years from the inception of the scheme or the date of the agreement, whichever is the later. Any subsequent agreement relating to the same services cannot exceed a period of five years. In the case of contracts for supply of catering services, these limits are extended to five and seven years respectively.

Centrally funded premises and liability insurance are specifically excluded from these requirements.

When a service is provided for which expenditure is not retained centrally by the Authority under the Regulations made under Section 45A of the Act, it must be offered at prices which are intended to generate income which is no less than the cost of providing those services. The total cost of the service must be met by the total income, even if schools are charged differentially.

8.2.1 Packaging

Schools are free to choose which services they wish to buy from the range of HCC traded services in respect of areas of delegated funding.

8.3 Service level agreements

If services or facilities are provided under a service level agreement (SLA) - whether free or on a buyback basis - the terms of any such agreement starting on or after the inception of the

scheme will be reviewed at least every three years if the agreement lasts longer than that. Centrally funded premises and liability insurance are specifically excluded from these requirements.

Services provided under SLAs will also be available on an ad hoc basis but these may be charged at different rates from those provided under an extended agreement.

8.4 Teachers Pensions

To ensure that the performance of the duty on the local authority to supply Teachers' Pensions with information under the Teachers' Pension Scheme Regulations 2014, the following conditions are imposed on the authority and governing bodies of all maintained schools covered by this scheme in relation to their budget shares.

The conditions only apply to governing bodies of maintained schools that have not entered into an arrangement with the local authority to provide payroll services.

Please refer to detailed information on outsourcing payroll provision at Hertfordshire Grid for learning [here](#).

A governing body of any maintained school, whether or not the employer of the teachers at such a school, which has entered into any arrangement or agreement with a person other than the local authority to provide payroll services, shall ensure that any such arrangement or agreement is varied to require that person to supply salary, service and pensions data to the authority which the authority requires to submit its monthly return of salary and service to Teachers' Pensions and to produce its audited contributions certificate.

The local authority will advise schools each year of the timing, format and specification of the information required. A governing body shall also ensure that any such arrangement or agreement is varied to require that AVCs are passed to the local authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

A governing body of any maintained school which directly administers its payroll shall supply salary, service, and pensions data to the local authority which the authority requires to submit its monthly return of salary and service to Teachers' Pensions and to produce its audited contributions certificate.

The local authority will advise schools each year of the timing, format and specification of the information required from each school. A governing body shall also ensure that AVCs are passed to the local authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share."

SECTION 10 INSURANCE

Any school that arranges property and liability insurances other than through the scheme offered by the Authority will be required to demonstrate that cover relevant to the Authority's insurable interests, under a policy arranged by the governing body, is at least as good as the relevant minimum cover arranged by the Authority.

The Authority must have regard to the actual risks which might reasonably be expected to arise at the school in question in operating such a requirement, rather than applying an arbitrary minimum level of cover for all schools.

A school may join the Secretary of State's risk protection arrangement (RPA) for risks that are covered by the RPA after 1 April 2020. Schools may do this individually when any insurance contract of which they are part expires.

See also section [6.2.6](#).

SECTION 11 MISCELLANEOUS

11.1 Right of access to information

Governing bodies shall supply all financial and other information which might reasonably be required to enable the Authority to satisfy itself as to the school's management of its delegated budget share, or the use made of any central expenditure by the Authority (e.g. earmarked funds) on the school.

11.2 Liability of governors

As the governing body is a corporate body, and because of the terms of section 50(7) of the SSAF Act 1998, governors of maintained schools will not incur personal liability in the exercise of their power to spend the delegated budget share provided they act in good faith.

An example of behaviour which is not in good faith is the carrying out of fraudulent acts. Breaches of the scheme are not in themselves failures to act in good faith; neither is rejection of local authority advice as to financial management.

11.3 Governors' expenses

Governing bodies may make a scheme to reimburse any member of the governing body or committee in respect of expenditure necessarily incurred for the purpose of performing any duty as a governor or committee member. The categories of such allowances are specified in regulations. Schools must not duplicate any payments made for expenses paid by the Secretary of State to additional governors appointed by him to schools under special measures.

Reimbursement of travel expenses should be at Public Transport Mileage Rate, for car journeys, or actual cost. All other reimbursements should be at cost and fully supported by receipts.

Governors of a school without a delegated budget will be reimbursed for expenses necessarily incurred in the course of carrying out their duties as a governor at the rates then specified for reimbursement of expenses to Councillors.

11.4 Responsibility for legal costs

Unless the governing body acts in accordance with the advice of the Authority, legal costs incurred by the governing body will be charged against the school's budget share. Such costs relate to legal actions, including costs awarded against the Authority, not the cost of legal advice provided. (See also [section 6](#) – The Charging of School Budget Shares).

In the case of a conflict of interest between the Authority and the Governing Body, the governing body is free to use its budget share to obtain independent legal advice.

11.5 Health and Safety

Governing bodies are required to have due regard to duties placed on the local authority in relation to health and safety, and the Authority's policy on health and safety, and the Authority's policy on health and safety matters in the management of the budget share. Under the Education Act 2002, the Local Authority may issue directions to the governing body and Headteacher of a community, community special, voluntary controlled schools and

nursery schools on health and safety matters; these directions are enforceable, so far as governing bodies are concerned, if not complied with.

(See [Annex B](#) - Health & Safety.)

11.6 Right of attendance for Chief Finance Officer

The Chief Finance Officer or his representative is permitted to attend meetings of the governing body at which any agenda items are relevant to the exercise of his responsibilities.

This attendance will normally be limited to items that relate to issues of probity or overall financial management; such attendance will not be regarded as routine. Wherever practicable prior notice of attendance will be given.

11.7 Special Educational Needs

The 1996 Education Act requires schools to use their best endeavours to ensure that the special educational needs of all pupils on roll are met. The Authority delegates significant levels of funding to schools for this purpose through the AWPU, and allocations based on free school meal entitlements, Key Stage Assessments and on IDACI scores for nursery pupils. Earmarked funding is also available through peer group assessment of the support needs of children with Exceptional Needs.

The Authority has a duty to monitor pupil progress and the use of these resources. This work is generally undertaken by the School Effectiveness Advisers with input from the SEN Advisers, Educational Psychologists and Operations Teams. In exceptional circumstances the Authority may need to consider withdrawal of delegation, but every effort will be made to work with schools to avoid this.

11.8 Whistle-blowing

Persons working at a school, or school governors, who wish to complain about financial management or financial impropriety at the school should normally report it in the first instance to the Headteacher. Exceptionally, if they believe that the matter cannot be resolved in this way, they should report it direct to the Chief Internal Auditor. Each case will be investigated thoroughly, with the aim of notifying the informant of the outcome of the investigation as quickly as possible. The County Council will not tolerate harassment and/or victimisation of any employee raising concerns.

Further details of the Authority's Whistle-blowing Procedure, and contact details for advice, may be found in part 1.3 of the Financial Handbook for schools and at Hertfordshire Grid for learning [here](#).

11.9 Child Protection

Funding is retained centrally to provide cover for teachers who are required to attend case conferences in respect of pupils on the Child Protection Register.

11.10 Redundancy/early retirement costs

The 2002 Education Act sets out how premature retirement and redundancy costs should normally be funded.

See [Annex C](#) for breakdown of Responsibility for redundancy and early retirement costs.

11.11 School Meals

Funding for the provision of free meals to pupils with a statutory entitlement, and to provide paid meals to other pupils, is delegated to all schools. The responsibility delegated to these schools covers the repair and maintenance of school kitchens, and health and safety aspects associated with them.

SECTION 12 RESPONSIBILITY FOR REPAIRS AND MAINTENANCE

All funding for repairs and maintenance is delegated to schools. Schools will prepare Asset Management Plans setting out future investment needs for their schools and are free if they wish to undertake routine and lifecycle repairs and maintenance, subject to obtaining any necessary consent from the Authority.

For these purposes, expenditure may be treated as capital only if it fits the definition of capital used by the local authority for financial accounting purposes in line with the Chartered Institute of Public Finance and Accountancy (CIPFA) code of practice on local authority accounting. Community Schools will provide the Authority with any necessary information to allow the updating of Asset Registers on the completion of works.

The Council operates a de-minimis of £2,000 per year per school, meaning that whilst expenditure may meet the definition of capital expenditure, it will nevertheless be treated as revenue expenditure if the amount concerned is below £2,000.

Schools can group lower value similar assets, e.g. furniture (such as office tables and chairs) or computers and capitalise if the total expenditure exceeds the de minimis (£2,000).

More extensive capital guidance for schools can be located on Hertfordshire GRID for learning [here](#).

SECTION 13 POWERS TO PROVIDE COMMUNITY FACILITIES

13.1 Schools which choose to provide Community Facilities

And exercise the power conferred by section 27 (1) of the Education Act 2002 to provide community facilities will be subject to the same controls as outlined in the scheme.

Regulations made under section 28 (2), if made, can specify activities which may not be undertaken at all under the main enabling power.

Section 88 of the Children and Families Act 2014, has removed the requirements in section 28(4) and section 28(5) of the Education Act 2002 for maintained schools in England. Under section 28(4) a school was obliged to consult its local authority and under section 28(5) a school must have regard to advice or guidance from the Secretary of State or their local authority when offering this type of provision.

This amendment extended the coverage of schemes to include the exercise of the powers of governing bodies to provide community facilities.

In a specific instance of use of the community facilities power by a governing body, the governing body concerned must plan to protect the financial interests of the authority by either carrying out the activity concerned through the vehicle of a limited company formed for the purpose, or by obtaining indemnity insurance for risks associated with the project in question, as specified by the authority.

Section 28 provides that the exercise of the community facilities power is subject to prohibitions, restrictions and limitations in the scheme for financing schools. The authority reserves the right to propose a minimal number of other scheme provisions of that nature which they believe necessary. Such restrictions will only be in existence if they are necessary to safeguard the financial position of the authority or school, or to protect pupil welfare or education.

This part of the scheme does not extend to joint-use agreements, transfer of control agreements, or agreements between the local authority and schools to secure the provision of adult and community learning.

13.2 Supply of financial information

13.2.1 Schools which exercise the community facilities power may be required every six months to provide the authority with a summary statement, in a form determined by the authority, showing the income and expenditure for the school arising from the facilities in question for the previous six months and on an estimated basis, for the next six months.

13.2.2 Where the authority gives notice to a school that it believes there to be cause for concern as to the school's management of the financial consequences of the exercise of the community facilities power, such financial statements may be required to be supplied every three months and, if the authority sees fit, to require the submission of a recovery plan for the activity in question.

13.2.3 Audit ;Schools are required to grant access to the school's records connected with exercise of the community facilities power, in order to facilitate internal and external audit of relevant income and expenditure.

13.2.4 Schools should ensure that, in concluding funding agreements with other persons

pursuant to the exercise of the community facilities power, such agreements contain adequate provision for access by the authority to the records and other property of those persons held on the school premises, or held elsewhere insofar as they relate to the activity in question, in order for the authority to satisfy itself as to the propriety of expenditure on the facilities in question.

13.3 Treatment of income and surpluses

13.3.1 Schools are permitted to retain all net income derived from community facilities except where otherwise agreed with a funding provider, whether that be the authority or some other person.

Schools are also permitted to carry such retained net income over from one financial year to the next as a separate community facility surplus.

13.4 Health and safety

13.4.1 Health and safety provisions in the main scheme are extended to the community facilities power.

13.4.2 The governing body is responsible for the costs of securing Criminal Records Bureau clearance for all adults involved in community activities taking place during the school day. Governing bodies would be free to pass on such costs to a funding partner as part of an agreement with that partner.

13.5 Insurance

13.18 It is the responsibility of the governing body to ensure adequate arrangements are made for insurance against risks arising from the exercise of the community facilities power, taking professional advice as necessary. Schools may wish to seek the authority's advice before finalising any insurance arrangement for community facilities.

13.19 The authority may undertake its own assessment of the insurance arrangements made by a school in respect of community facilities, and if it judges those arrangements to be inadequate, make arrangements itself and charge the resultant cost to the school.

13.8 Taxation

VAT and other taxation issues are increasingly complex. Schools should be aware that governing bodies, or any organisation set up by them to manage community facilities, will be treated as a separate legal entity. In these circumstances, the Authority will be unable to secure any VAT recovery on their behalf. Governing bodies should therefore obtain independent advice if they are unclear of their tax position.

Schools are reminded that if any member of staff employed by the school or authority in connection with community facilities at the school is paid from funds held in a school's own bank account (whether a separate account is used for community facilities or not) the school is likely to be held liable for payment of income tax and National Insurance, in line with HM Revenue and Customs rules.

Schools should follow authority advice in relation to the Construction Industry Scheme where this is relevant to the exercise of the community facilities power.

13.9 Cause for Concern

If the County Council believes there to be cause for concern as to the financial management of the community facilities power by a governing body, then it may, after giving notice to the governing body, require financial statements to be supplied more frequently. It may also require the submission of a recovery plan for the activity in question.

Financial information relating to community facilities is required to be included in returns made under the Consistent Financial Reporting framework.

13.10 Audit

The governing body is required to ensure that adequate arrangements are in place for the audit of the financial records connected with the exercise of the community facilities power. Where external auditors are employed, the contract should cover the community facilities activities.

13.11 Treatment of income and surpluses

Governing bodies may retain all income derived from community facilities except where otherwise agreed with the funding provider. If at the end of the financial year a surplus exists after proper charge of all costs including relevant overheads, then the surplus may be carried over from one financial year to the next. The surplus may be retained as a separate community facility surplus or, subject to the County Council's agreement, all or part of it may be transferred to the budget share balance. However, where such transfer is made, the school must continue to identify the community facilities element of its balances as distinct from its main budget share balance, in case the community facilities surplus is subsequently required to offset any deficit or third-party liability in respect of the community facilities operation.

Governing bodies must ensure that no deficit arises from the operation of the community facility. All the costs of maintaining any facility used for these purposes must be covered by the income.

13.13 Schools ceasing to be maintained

When a school ceases to be maintained by the County Council, any accumulated retained income from the exercise of the community facilities power will revert to the County Council unless there is some other agreement with a funding provider.

13.14 Liabilities to third parties

Liabilities to third parties incurred in the exercise of this power are a charge on all the income retained by the governing bodies from these activities.

13.15 Health and Safety

The health and safety provisions of the main Scheme extend to the community facilities power.

13.16 Criminal Records

The governing body is responsible for the costs of securing Criminal Records Bureau clearance for all adults involved in community activities taking place during the school day. Governing bodies are free to pass on such costs to a funding partner as part of an agreement with that partner.

13.17 Corporation Tax

The governing bodies of schools are potentially liable to Corporation Tax although, in general, the charity exemptions in the Taxes Acts will apply to their activities.

However, those Acts provide only for a limited exemption from tax for the profits of trades carried on by Charities. To qualify for exemption, the profit must be used solely for the purposes of the Charity. There are other conditions to be met, if the profits are to be exempt from Tax. Governing bodies should therefore seek independent professional advice, and/or advance clearance from the Inland Revenue, on their proposed course of action.

The governing body is potentially liable to Corporation Tax on any income from, or generated by, community facilities activities, but Inland Revenue have indicated that they will not levy any tax provided that:

- * The activities are broadly educational, support the running of the school, or are for charitable purposes. (The Financial Handbook for Schools, Part IV, Section 7, Appendix A, provides further guidance.)
 - * The activities used to generate funds are not “business-like” in their scale or nature, although major fund-raising activities, and/or the income generated from assets financed through these accounts, may not attract a tax liability. Prior discussion with the Inland Revenue may be advisable where a private, voluntary or trading account becomes involved in major initiatives.
 - * The accounts are subject to regular and adequate audit.
 - * It is common for schools to be involved in fund raising operations through parent teacher associations and income will normally fall within the charitable exemption. On the other hand where it appears that governing bodies of local authority schools are engaging in adventurous or entrepreneurial fund raising schemes themselves, or have sold off some or all the school premises, and significant amounts of tax could arise on the profits, establish the facts and advice should then be sought from the Authority’s Tax Advisors, to confirm whether any exemption from tax would apply.

13.18 Banking arrangements

The County Council considers that best practice in respect of community facilities is to use the same accounting and reporting procedures as are used for the school’s main budget

share, ensuring that community facilities activities are separately identified and are accounted for on a full cost basis. We expect that schools will wish to manage such facilities through separate accounts. Governing bodies are referred to Section 3.4 of the Scheme relating to banks and building societies.

13.19 Borrowing

Schools must not borrow money without the written consent of the Secretary of State. This requirement does not extend to monies lent to schools by their maintaining authority.

ANNEX A: Schools To Which The Scheme Applies

District	School No.	School Name
Broxbourne		
	372	Andrews Lane Primary School
	398	Arlesdene Nursery School and Pre-School
	363	Bonneygrove Primary School
	366	Brookland Infant and Nursery School
	365	Brookland Junior School
	282	Broxbourne CofE Primary School
	360	Burleigh Primary School
	359	Dewhurst St Mary CofE Primary School
	367	Downfield Primary School
	377	Fairfields Primary School and Nursery
	292	Forres Primary School
	350	Four Swannes Primary School
	355	Goffs Oak Primary & Nursery School
	399	Greenfield Nursery School
	358	Holdbrook Primary School and Nursery
	352	Holy Trinity Church of England Primary School
	353	Hurst Drive Primary School
	375	Longlands Primary School and Nursery
	354	Millbrook School
	667	Rivers Education Support Centre
	299	Rye Park Nursery School
	290	Sheredes Primary School
	285	St Catherine's Hoddesdon CofE Primary School
	373	St Paul's Catholic Primary School
	288	Westfield Community Primary School
	281	Wormley CofE Primary School
Dacorum		
	925	Aldbury Church of England Primary and Nursery School
	915	Ashlyns School
	867	Aycliffe Drive Primary School
	832	Belswains Primary School
	936	Bishop Wood Church of England Junior School, Tring
	826	Boxmoor Primary School
	923	Bridgewater Primary School
	872	Brockswood Primary School
	838	Chambersbury Primary School
	934	Dacorum Education Support Centre
	908	Flamstead Village School
	905	Gaddesden Row JMI School
	855	Gade Valley Primary School

859 Galley Hill Primary School and Nursery
 825 George Street Primary School
 939 Goldfield Infants' and Nursery School
 904 Great Gaddesden Church of England Primary School
 921 Greenway Primary and Nursery School
 608 Haywood Grove School
 899 Heath Lane Nursery School
 836 Hobbs Hill Wood Primary School
 835 Hobletts Manor Infants' School
 834 Hobletts Manor Junior School
 869 Holtsmere End Infant and Nursery School
 868 Holtsmere End Junior School
 910 Kings Langley Primary School
 853 Leverstock Green Church of England Primary School
 861 Lime Walk Primary School
 930 Little Gaddesden Church of England Voluntary Aided Primary School
 927 Long Marston VA Church of England Primary and Nursery School
 864 Maple Grove Primary School
 907 Markyate Village School and Nursery
 844 Micklem Primary School
 824 Nash Mills Church of England Primary School
 857 Pixies Hill Primary School
 926 Potten End CofE Primary School
 833 South Hill Primary School
 929 St Bartholomew's Church of England Voluntary Aided Primary School, Wigginton
 916 St Mary's CofE Primary School, Northchurch
 909 St Paul's Church of England Voluntary Aided Primary School, Chipperfield
 919 Swing Gate Infant School and Nursery
 804 The Astley Cooper School
 631 The Collett School
 846 The Reddings Primary School
 922 The Thomas Coram Church of England School
 829 Tudor Primary School
 828 Two Waters Primary School
 917 Victoria Church of England Infant and Nursery School
 918 Westfield Primary School
 885 Woodfield School
 863 Yewtree Primary School

East Hertfordshire

249 Abel Smith School
 229 Albury Church of England Voluntary Aided Primary School
 212 All Saints Church of England Primary School and Nursery, Bishop's Stortford
 195 All Saints Church of England Voluntary Aided Primary School, Datchworth
 881 Amwell View School
 240 Anstey First School
 192 Ardeley St Lawrence Church of England Voluntary Aided Primary School

193 Aston St Mary's Church of England Aided Primary School
262 Bayford Church of England Voluntary Controlled Primary School
252 Bengeo Primary School
194 Benington Church of England Primary School
305 Christ Church CofE (VA) Primary School and Nursery
225 Edwinstree Church of England Middle School
222 Fawbert and Barnard Infants' School
237 Furneux Pelham Church of England School
267 Hertford Heath Primary and Nursery School
254 Hertford St Andrew CofE Primary School
266 Hertingfordbury Cowper Primary School
234 High Wych Church of England Primary School
216 Hillmead Primary School
258 Hollybush Primary School
235 Hornead Church of England (VA) First School
318 Hunsdon Junior Mixed and Infant School
231 Jenyns First School and Nursery
311 Kingshill Infant School
232 Layston Church of England First School
239 Little Hadham Primary School
319 Little Munden Church of England Voluntary Controlled Primary School
221 Mandeville Primary School
639 Middleton School
259 Mill Mead Primary School
230 Millfield First and Nursery School
256 Morgans Primary School & Nursery
310 Priors Wood Primary School
320 Puller Memorial, Church of England, Voluntary Aided Primary School
224 Reedings Junior School
219 Richard Whittington Primary School
322 Roger De Clare First CofE School
223 Spellbrook CofE Primary School
236 St Andrew's CE Primary School and Nursery
323 St Andrew's Church of England Voluntary Controlled Primary School
307 St Catherine's Church of England Primary School
316 St John the Baptist Voluntary Aided Church of England Primary School
306 St Mary's Voluntary Controlled Church of England Junior School
208 St Michael's Church of England Primary School
268 Stapleford Primary School
271 Tewin Cowper Church of England Voluntary Aided Primary School
203 The Bishop's Stortford High School
211 Thorley Hill Primary School
215 Thorn Grove Primary School
324 Thundridge Church of England Primary School
263 Tonwell St Mary's Church of England Primary School
198 Walkern Primary School

- 270 Watton-at-Stone Primary and Nursery School
- 261 Wheatcroft Primary School
- 326 Widford School

Hertsmere

- 675 Ashfield Junior School
- 683 Bournehall Primary School
- 678 Bushey Heath Primary School
- 677 Bushey Manor Junior School
- 606 Clore Shalom School
- 615 Cowley Hill School
- 655 Cranborne Primary School
- 627 Falconer School
- 679 Highwood Primary School
- 617 Kenilworth Primary School
- 661 Ladbrooke Junior Mixed and Infant School
- 647 Meadow Wood School
- 676 Merry Hill Infant School and Nursery
- 614 Monksmead School
- 789 Newberries Primary School
- 657 Oakmere Primary School
- 621 Parkside Community Primary School
- 662 Pope Paul Catholic Primary School
- 682 Sacred Heart Catholic Primary School and Nursery
- 620 Saffron Green Primary School
- 611 Shenley Primary School
- 654 St Giles' CofE Primary School
- 610 St Nicholas Elstree Church of England VA Primary School
- 623 St Teresa Catholic Primary School
- 613 Summerswood Primary School
- 616 Woodlands Primary School

North Hertfordshire

- 51 Ashwell Primary School
- 52 Barkway VA Church of England First School
- 53 Barley (VA) Church of England First School
- 61 Breachwood Green Junior Mixed and Infant School
- 64 Cockernhoe Endowed CofE Primary School
- 54 Codicote Church of England Primary School
- 10 Fearnhill School
- 196 Graveley Primary School
- 5 Hartsfield Junior Mixed and Infant School
- 37 Highbury Infant School and Nursery
- 38 Highover Junior Mixed and Infant School
- 17 Hillshott Infant School and Nursery
- 58 Ickleford Primary School
- 20 Icknield Infant and Nursery School
- 82 Icknield Walk First School

- 60 Kimpton Primary School
- 197 Knebworth Primary and Nursery School
- 14 Lordship Farm Primary School
- 48 Mary Exton Primary School
- 666 North Herts Education Support Centre
- 22 Northfields Infants and Nursery School
- 23 Norton St Nicholas CofE (VA) Primary School
- 63 Offley Endowed Primary School and Nursery
- 43 Oughton Primary and Nursery School
- 65 Pirton School
- 16 Pixmore Junior School
- 66 Preston Primary School
- 42 Purwell Primary School
- 67 Reed First School
- 35 Samuel Lucas Junior Mixed and Infant School
- 69 Sandon Junior Mixed and Infant School
- 41 St Andrew's Church of England Voluntary Aided Primary School, Hitchin
- 59 St Ippolyts Church of England Aided Primary School
- 3 St Mary's Infants' School
- 2 St Mary's Junior Mixed School
- 68 St Paul's Walden Primary School
- 8 Stonehill School
- 40 Strathmore Infant and Nursery School
- 85 Studlands Rise First School
- 83 Tannery Drift School
- 33 The Priory School
- 70 Therfield First School
- 71 Weston Primary & Nursery School
- 9 Weston Way Nursery School
- 46 Whitehill Junior School
- 47 William Ransom Primary School
- 72 Wymondley Junior Mixed and Infant School
- 49 York Road Nursery School

St Albans

- 423 Aboyne Lodge Junior Mixed and Infant School
- 643 Batchwood School
- 499 Batford Nursery School
- 417 Bernards Heath Infant and Nursery School
- 416 Bernards Heath Junior School
- 453 Bowmansgreen Primary School
- 418 Camp Primary and Nursery School
- 454 Colney Heath Junior Mixed Infant and Nursery School
- 437 Cunningham Hill Infant School
- 436 Cunningham Hill Junior School
- 626 Heathlands School
- 487 High Beeches Primary School

466 How Wood Primary and Nursery School
 455 Killigrew Primary and Nursery School
 452 London Colney Primary & Nursery School
 485 Manland Primary School
 438 Maple Primary School
 431 Margaret Wix Primary School
 439 Muriel Green Nursery School
 434 Oakwood Primary School
 424 Park Street Church of England Voluntary Aided Primary School
 440 Prae Wood Primary School
 451 Redbourn Primary School
 490 Roundwood Primary School
 458 Sandridge School
 488 Sauncey Wood Primary School
 433 St Adrian Roman Catholic Primary School
 413 St Alban & St Stephen Catholic Primary School & Nursery
 494 St Dominic Catholic Primary School
 459 St Helen's Church of England Primary School
 635 St Luke's School
 425 St Michael's Church of England Voluntary Aided Primary School, St Albans
 486 St Nicholas CofE VA Primary School
 426 St Peter's School
 427 The Abbey Church of England Voluntary Aided Primary School, St Albans
 492 The Grove Infant and Nursery School
 491 The Grove Junior School
 484 The Lea Primary School and Nursery
 408 Townsend Church of England School
 882 Watling View School
 435 Windermere Primary School
 493 Wood End School

Stevenage

121 Almond Hill Junior School
 145 Ashtree Primary School and Nursery
 108 Barnwell School
 127 Bedwell Primary School
 125 Broom Barns Primary School
 135 Featherstone Wood Primary School
 159 Giles Junior School
 880 Greenside School
 122 Letchmore Infants' and Nursery School
 141 Lodge Farm Primary School
 137 Longmeadow Primary School
 648 Lonsdale School
 112 Marriotts School
 150 Moss Bury Primary School and Nursery
 132 Peartree Spring Primary School

- 184 Peartree Way Nursery School
- 140 Saint Vincent de Paul Catholic Primary School
- 146 Shephalbury Park Primary School
- 149 St Margaret Clitherow Roman Catholic Primary School
- 120 St Nicholas CofE (VA) Primary School and Nursery
- 181 Stevenage Education Support Centre
- 160 The Giles Infant and Nursery School
- 162 The Leys Primary and Nursery School
- 103 The Nobel School
- 619 The Valley School
- 154 Trotts Hill Primary and Nursery School
- 164 Woolenwick Infant and Nursery School
- 161 Woolenwick Junior School

Three Rivers

- 776 Abbots Langley School
- 707 Arnett Hills Junior Mixed and Infant School
- 884 Breakspeare School
- 686 Chorleywood Primary School
- 632 Colnbrook School
- 703 Eastbury Farm Primary School
- 633 Garston Manor School
- 773 Greenfields Primary School
- 694 Harvey Road Primary School
- 696 Little Green Junior School
- 697 Malvern Way Infant and Nursery School
- 706 Maple Cross Junior Mixed Infant and Nursery School
- 708 Rickmansworth Park Junior Mixed and Infant School
- 699 Shepherd Primary
- 775 St Joseph Catholic Primary School
- 774 St Meryl School
- 779 St Paul's Church of England Primary School, Langleybury
- 702 St Peter's Church of England Voluntary Aided Primary School
- 780 Tanners Wood Junior Mixed and Infant School
- 689 The Russell School
- 768 Woodhall Primary School
- 695 Yorke Mead Primary School

Watford

- 736 Bushey and Oxhey Infant School
- 742 Cassiobury Infant and Nursery School
- 741 Cassiobury Junior School
- 725 Central Primary School
- 729 Chater Infant School
- 728 Chater Junior School
- 669 Chessbrook Education Support Centre
- 713 Coates Way JMI and Nursery School
- 730 Field Junior School

749 Holywell Primary School
 755 Kingsway Infants' School
 734 Kingsway Junior School
 759 Kingswood Nursery School
 740 Leavesden JMI School
 761 Nascot Wood Infant and Nursery School
 756 Nascot Wood Junior School
 799 Oxhey Nursery School
 738 Parkgate Infants' and Nursery School
 737 Parkgate Junior School
 724 St Anthony's Catholic Primary School
 731 Watford Field School (Infant & Nursery)

Welwyn Hatfield

575 Birchwood Avenue Primary School
 599 Birchwood Nursery School
 574 Brookmans Park Primary School
 529 Commonswood Primary & Nursery School
 531 Creswick Primary & Nursery School
 568 Cuffley School
 560 Essendon CofE (VC) Primary School
 571 Green Lanes Primary School
 532 Harwood Hill Junior Mixed Infant and Nursery School
 520 Holwell Primary School
 535 Homerswood Primary and Nursery School
 579 Howe Dell Primary School
 883 Lakeside School
 567 Little Heath Primary School
 549 Ludwick Nursery School
 564 Northaw Church of England Primary School
 585 Oak View Primary and Nursery School
 506 Oaklands Primary School
 527 Our Lady Catholic Primary School
 540 Panshanger Primary School
 562 Ponsbourne St Mary's Church of England Primary School
 665 Southfield School
 504 St John's CofE Primary School
 561 St John's Voluntary Aided Church of England Primary School, Lemsford
 565 St Mary's Church of England VA Primary School, Welham Green
 505 St Michael's Woolmer Green CofE VA Primary School
 582 St Philip Howard Catholic Primary School
 525 Swallow Dell Primary and Nursery School
 524 Templewood Primary School
 509 Tenterfield Nursery School
 539 The Holy Family Catholic Primary School
 577 The Ryde School
 503 Welwyn St Mary's Church of England Voluntary Aided Primary School

ANNEX B Health and Safety

The responsibilities on schools to manage Health and Safety are set out fully in the DfE guidance 'Health and Safety advice for schools' [here](#). And where the County Council is the employer in the 'Health & Safety manual: Policy and Guidance for schools' available via the Hertfordshire Grid for Learning [here](#).

Governors have responsibility for the duty under Section 4 of the Health and Safety at Work etc. Act 1974. as persons who have control of non-domestic premises made available as a place of work to persons who are not their employees. The duty is to take such measures as are reasonable for a person in his/her position to ensure, so far as is reasonably practicable, that the premises are safe and without risk to health.

In accordance with the School Standards & Framework Act 1998, the maintenance of premises (excluding structural repairs and capital expenditure) is the responsibility of schools. Where a repair is the responsibility of the Authority, governors are still responsible for notifying the Authority of any hazard which comes to their attention.

The expected cost of repairs which are the responsibility of the governors will be included in the individual school's budget and allocated to schools through the formula.

Where the governing body of a school with a delegated budget fails to comply with the Authority's policy on Health and Safety, the Authority will arrange for the required work to be carried out and will charge the costs to the school's budget (see section [6.2.4](#))

ANNEX C Responsibility for redundancy and early retirement costs

This guidance note summarises the position relating to the charging of voluntary early retirement and redundancy costs. It sets out what is specified in legislation and provides some examples of when it might be appropriate to charge an individual school's budget, the central schools budget or the local authority's non-schools budget.

Section 37 of the 2002 Education Act says:

“(4) costs incurred by the local education authority in respect of any premature retirement of a member of the staff of a maintained school shall be met from the school's budget share for one or more financial years except in so far as the authority agree with the governing body in writing (whether before or after the retirement occurs) that they shall not be so met.

(5) costs incurred by the local education authority in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of a maintained school shall not be met from the school's budget share for any financial year except in so far as the authority have good reason for deducting those costs, or any part of those costs, from that share.

(6) The fact that the local authority have a policy precluding dismissal of their employees by reason of redundancy is not to be regarded as a good reason for the purposes of subsection (5); and in this subsection the reference to dismissal by reason of redundancy shall be read in accordance with section 139 of the Employment Rights Act 1996 (c. 18).”

The default position, therefore, is that premature retirement costs must be charged to the school's delegated budget, while redundancy costs must be charged to the local authority's budget.

In the former case, the local authority has to agree otherwise for costs to be centrally funded, while in the latter case, there has to be a good reason for it not to be centrally funded, and that cannot include having a no redundancy policy.

Ultimately, it would be for the courts to decide what was a good reason, but the examples set out below indicate the situations in which exceptions to the default position might be taken.

Charge of dismissal or resignation costs to delegated school budget:

- if a school has decided to offer more generous terms than the local authority's policy, then it would be reasonable to charge the excess to the school

- if a school is otherwise acting outside the local authority's policy
- where the school is making staffing reductions which the local authority does not believe are necessary to either set a balanced budget or meet the conditions of a licensed deficit
- where staffing reductions arise from a deficit caused by factors within the school's control
- where the school has excess surplus balances and no agreed plan to use these
- where a school has refused to engage with the local authority's redeployment policy

Charge of premature retirement costs to local authority non-schools budget or central schools budget:

- where a school has a long-term reduction in pupil numbers and charging such costs to their budget would impact on standards
- where a school is closing, does not have sufficient balances to cover the costs and where the central schools budget does not have capacity to absorb the deficit
- where charging such costs to the school's budget would prevent the school from complying with a requirement to recover a licensed deficit within the agreed timescale
- where a school is in special measures, does not have excess balances, and employment of the relevant staff is being or has been terminated as a result of local authority or government intervention to improve standards

Costs of early retirements or redundancies may be charged to the central school services block of the schools budget, as a historic commitment, where the expenditure is to be incurred as a result of retirement and redundancy charges agreed before 1 April 2013. Costs may not exceed the amount budgeted in the previous financial year.

The local authority can retain a central budget within the schools budget to fund the costs of new early retirements or redundancies by a deduction from maintained school budgets, excluding nursery schools, only where the relevant maintained school members of the schools forum agree.

It is important that the local authority discusses its policy with its schools forum. Although each case should be considered on its merits, this should be within an agreed framework. It may be reasonable to share costs in some cases, and some local authorities operate a panel to adjudicate on applications.

A de-delegated contingency could be provided, if schools forum agree, to support individual schools where a governing body has incurred expenditure which it would be unreasonable to expect them to meet from the school's budget share.

For staff employed under the community facilities power, the default position is that any costs must be met by the governing body, and can be funded from the school's delegated

budget if the governing body is satisfied that this will not interfere to a significant extent with the performance of any duties imposed on them by the education acts, including the requirement to conduct the school with a view to promoting high standards of educational achievement.

Section 37 now states:

“(7) Where a local education authority incur costs—

(a) in respect of any premature retirement of any member of the staff of a maintained school who is employed for community purposes, or

(b) in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of a maintained school who is employed for those purposes they shall recover those costs from the governing body except in so far as the local authority agree with the governing body in writing (whether before or after the retirement, dismissal or resignation occurs) that they shall not be so recoverable.

(7A) Any amount payable by virtue of subsection (7) by the governing body of a maintained school in England to the local authority may be met by the governing body out of the school’s budget share for any funding period if and to the extent that the condition in subsection 7(B) is met.

(7B) The condition is that the governing body are satisfied that meeting the amount out of the school’s budget share will not to a significant extent interfere with the performance of any duty imposed on them by section 21(2) or by any other provision of the education Acts.

(8) Where a person is employed partly for community purposes and partly for other purposes, any payment or costs in respect of that person is to be apportioned between the 2 purposes; and the preceding provisions of this section shall apply separately to each part of the payment or costs.”

External links and other publications

Referenced Government Guidance and Legislation:

Schemes for Financing Schools

[Schemes for financing schools - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

School Standards and Framework Act 1998

[School Standards and Framework Act 1998 \(legislation.gov.uk\)](http://legislation.gov.uk)

Education Act 2011

[Education Act 2011 \(legislation.gov.uk\)](http://legislation.gov.uk)

Submit a school land transaction proposal

[Submit a school land transaction proposal - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Buying For Schools

[Buying for schools - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Leasing for maintained Schools

[Leasing for maintained schools - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Treatment of surplus and deficit balances when maintained schools become academies

[Treatment of surplus and deficit balances when maintained schools become academies \(publishing.service.gov.uk\)](http://publishing.service.gov.uk)

Academies Act 2010

[Academies Act 2010 \(legislation.gov.uk\)](http://legislation.gov.uk)

Health and Safety Advice for schools

[Health and safety: advice for schools - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Construction Industry Scheme

[Construction Industry Scheme: a guide for contractors and subcontractors \(CIS 340\) - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Teachers Pension Scheme Regulations 2014

[The Teachers' Pension Scheme Regulations 2014 \(legislation.gov.uk\)](http://legislation.gov.uk)

Education Act 2002

[Education Act 2002 \(legislation.gov.uk\)](http://legislation.gov.uk)

Children and Families Act 2014

[Children and Families Act 2014 \(legislation.gov.uk\)](http://legislation.gov.uk)

Other publications which are published by the Authority for schools includes but is not limited to:

Financial Handbook

[financial-handbook-for-school-17-18-v2 \(thegrid.org.uk\)](https://thegrid.org.uk/financial-handbook-for-school-17-18-v2)

The Grid: School funding and finances

<https://thegrid.org.uk/finance/school-funding-finances>

The Grid: Outsourcing Payroll Provision for Maintained Schools

[outsourced-schools-requirement-issued-apr2023-v2 \(thegrid.org.uk\)](https://thegrid.org.uk/outsourced-schools-requirement-issued-apr2023-v2)

The Grid: Asset Management and Maintenance

[Asset management and maintenance - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/asset-management-and-maintenance-hertfordshire-grid-for-learning)

Commissioning Guide

[commissioning-toolkit-final-november-2023 \(thegrid.org.uk\)](https://thegrid.org.uk/commissioning-toolkit-final-november-2023)

Capital Finance – The Grid

[Capital finance - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/capital-finance-hertfordshire-grid-for-learning)

Shared Anti-Fraud Service – The Grid

[Shared Anti-Fraud Service - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/shared-anti-fraud-service-hertfordshire-grid-for-learning)

Banking Handbook

[schools-banking-handbook-master-aug2024 \(thegrid.org.uk\)](https://thegrid.org.uk/schools-banking-handbook-master-aug2024)

Banking Guidance- The Grid

[Banking - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/banking-hertfordshire-grid-for-learning)

Premises and Sites – The Grid

[Premises and sites - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/premises-and-sites-hertfordshire-grid-for-learning)

VAT- The Grid

[VAT - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/vat-hertfordshire-grid-for-learning)

Schools Capital Guide

[schools-cap-guide-updated-2020 \(thegrid.org.uk\)](https://thegrid.org.uk/schools-cap-guide-updated-2020)

Redundancy – The Grid

[HR policies and procedures: redundancy and restructuring - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/hr-policies-and-procedures-redundancy-and-restructuring-hertfordshire-grid-for-learning)

Whistleblowing – The Grid

[Raising concerns and whistleblowing - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/raising-concerns-and-whistleblowing-hertfordshire-grid-for-learning)

Local Authority Health and Safety policy – The Grid

[Health and safety policy - Hertfordshire Grid for Learning \(thegrid.org.uk\)](https://thegrid.org.uk/health-and-safety-policy-hertfordshire-grid-for-learning)