

Calderdale Metropolitan Council

The Scheme for Financing Maintained Schools

(Fair Funding Framework)

(under section 48 of, and Schedule 14 to,
the school Standards and Framework Act 1998 and as modified by the
Schools Finance (England) Regulations (2012))

Effective from November 2013

Fair Funding Framework

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1. Introduction

1.1 Purpose

The purpose of this document is to outline the financial roles and responsibilities of the local authority, Schools governing Bodies, Schools Senior Leadership Team and Schools Forum within the Calderdale Metropolitan Borough Council area for maintained schools.

1.2 General Introduction

There is a statutory obligation for each local authority to set out the financial responsibilities for the local authority and its schools, making it clear what the expectations for each are. This document is called the Scheme for Financing Maintained Schools, formerly known as the Calderdale Fair Funding Framework. It sets out the minimum safe financial arrangements and processes schools should have in place for committing and managing funds and other assets.

Calderdale's Scheme for Financing Maintained Schools was last updated in August 2011. There is a need to keep the document up to date to reflect national changes and new requirements that are contained in the Schools Finance Regulations each year. Schools Forum agreed at its meeting on 22 April 2013 to a review of the Calderdale Scheme for Financing Schools.

The key changes made to the Scheme for Financing Schools since the 2011 edition are outlined below:

- Removal of requirements from the scheme relating to Best Value, Financial Management Standard in Schools (FMSiS) and General Teaching Council.
- Inclusion of new requirements relating to efficiency and value for money, Schools Financial Value Standard (SFVS) and fraud.
- Amendments to statutory guidance in connection with community facilities powers.
- Updated references to regulations
- Revisions to reflect the new funding arrangements which came into effect from 1st April 2013.

1.3 The Funding Framework

The funding framework which replaces Local Management of Schools is based on the legislative provisions in sections 45-53 of the School Standard and Framework Act 1998.

Under this legislation, local authorities determine for themselves the size of their Schools Budget and their non-schools education budget – although as 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 defined in regulations made by the Secretary of State under Section 45A of the Act. The amounts to be deducted for these purposes are decided by the Authority concerned, subject to any limits or conditions. These include, as prescribed by the Secretary of State, gaining the approval of the Schools Forum or the Secretary of State

in certain instances. The balance of the Schools Budget left after deduction of centrally retained funds is termed the Individual Schools Budget (ISB). Expenditure items in the non-schools education 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. The 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 Section 51 of the Act. The financial controls within which delegation works are set out in a scheme made by the local authority in accordance with Section 48 of the Act and regulations made under that section. All revisions to the scheme must be approved by the Schools Forum following consultation with head teachers and governors of every school.

Subject to the provisions of this scheme, governing bodies of schools may spend budget shares for the purposes of their school. They may also spend budget share on any additional purposes prescribed by the Secretary of State in regulations made under Section 50 of the School Standards and Framework Act 1998.

A local authority may suspend a school's right to a delegated budget if the provisions of the school financing 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 of 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 School Standards and Framework Act 1998) but in that case there is no right of appeal.

To supplement this scheme the local authority provides guidance to schools on a number of financial systems and issues, in some cases by letter rather than specified as guidelines. When these are updated and when new guidance is provided these are detailed in the [Financial Standards for Schools](#) which can be found on the LFM Website.

The Annex provides references to the provision of additional information. Where no guidance on financial controls has been issued to schools, the Council's Standards are set out in its 'Section 151 Standards'. Where a school seeks advice on specific areas, copies of the relevant documents will be made available.

Each Authority is obliged to publish a statement setting out details of its planned Schools Budget and other expenditure on children's services showing the amounts to be centrally retained, and funding delegated to schools. Please refer to Section 2 for more detail on these calculations. After each financial year the Authority must publish a statement showing the out-turn expenditure at both central level and for each school, and the balances held in respect of each school.

The detailed publication requirements for financial statements and for schemes are set out in regulations, but each school must receive a copy of the scheme and any amendment, and each year's budget and out-turn statements so far as they relate to that school or central expenditure.

Regulations also require a local authority to publish their scheme and any amendments to it on a publically accessible website. The date at which amendments take effect must also be published.

1.4 The role of the scheme

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

A. The local authority

The local authority has responsibility for determining the total resources that will be available to schools, establishing the basis for the allocation of resources to individual schools (following consultation with schools), giving advice to schools and taking corrective action if necessary and operating sanctions including the withdrawal of delegation where appropriate.

B. The governing body

Within the national and local framework, governing bodies control the running of schools with delegated budgets and have the freedom to deploy resources according to their own educational needs and priorities. In administering the delegated budget, the governing body should have regard for the proper accountability and control over expenditure. They should arrange to ensure that the delegated budget is used in an economical manner and that the highest standards of probity are maintained.

The governing body must spend its delegated budget in a manner consistent with the requirements of the National Curriculum and other statutory requirements relating to the curriculum.

The governing body should, together with the head teacher develop and carry out a development plan for their school taking account of the full range of responsibilities head teachers have a key role to play in helping the governing body to formulate the development plan.

Governing bodies of schools have the responsibility of spending money according to the perceived needs of the school. They should make arrangements for setting up clearly defined and documented structures to ensure that financial and non financial decisions are made effectively.

1.4.1 Application of the scheme

The scheme applies to all community, nursery, special, voluntary, foundation (including trust), schools and Pupil Referral Units (PRUs) maintained by the Authority. A current list of these schools is available on the Council website see Annex for further information. It does not apply to Academies or schools situated in the local authority area which are maintained by another Authority.

1.5 Publication of the scheme

A copy of the approved scheme will be supplied to each head teacher and governing body of the schools to which it applies. Any approved revisions will be notified to each school prior to the date the revisions come into force.

A copy of the current Scheme for Financing Schools will be placed on the Council's web site.

1.6 Revision of the scheme

Any revisions of the scheme will be subject to consultation with the governing body and the head teacher of every school maintained by the authority. Revisions will be approved by Schools Forum following consultation.

1.7 Delegation of powers to the head teacher

Approval of the annual budget is the responsibility of the governing body the approval of the budget should be recorded in the minutes of the governing body along with the total budgeted expenditure.

The governing body of each school should consider the extent to which it wishes to delegate its financial powers to the head teacher. The governing body should ensure that any powers that are delegated to the head teacher are recorded in the minutes and included in the School's Documented Procedures.

1.8 Maintenance of schools

The local authority is responsible for maintaining the schools covered by the scheme, and this includes the duty of defraying all the expenses of maintaining them (except in the case of a voluntary school where some of the expenses are, by statute, payable by the governing body). 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.

2. The system of funding Maintained Schools in Calderdale

2.1 Dedicated Schools Grant

All expenditure relating to the provision of education is funded from a grant received from the Department for Education (DfE) known as the Dedicated Schools Grant. The grant is calculated with reference to the number of pupils resident (aged 3-15) in Calderdale counted in October each year.

The DfE split this grant into 3 blocks; Schools Block, Early Years and High Needs. The Schools block is then allocated to schools by Local Authorities using a locally agreed formula. The Government has stated its intention to move to a National Funding Formula in the next spending review period. As a first step towards this, all Authorities have been required to simplify their funding formulae for 2013-2014. A maximum of 12 allowable factors can be used to allocate funding to schools from the Schools Block.

2.2 Allowable formula factors

1. Basic Entitlement (Compulsory factor)
(Count of Full Time Pupils, Primary, KS3 and KS4)
2. Deprivation (Compulsory factor)
(Based on IDACI and/or FSM)
3. Rates
(Reflects Business Rates Tax- Actual Costs only)
4. Lump Sum
(Up to £200K- To reflect the core costs of running a school)
5. English as an Additional Language
(Reflects costs of up to 3 years after entry to compulsory Education)
6. Looked After Children
(Reflects additional support for Children in the Care System)
7. Special Educational Needs
(Low cost High Incidence only (not IAR) based on EYFSP or KS2)
8. Public Finance Initiative
(To support schools with a PFI Contract)
9. Split Site
(Extra support for schools with multiple sites)
10. Pupil Mobility
(Reflects higher costs of pupil turnover)
11. High Teacher Costs
(London Area only – reflects Higher Salary Costs)
12. Post 16
(Could only be used if LA has subsidised 2012/13 pupils)

A sub group of the Schools Forum was established and considered models detailing the application of these factors compared to the previous method of distribution. The factors and amounts distributed were chosen to achieve the government's aim of more funding following children whilst at the same time minimising the amount of funding turbulence for individual schools. No school could lose more than 1.5% funding per pupil because of the

DfE's Minimum Funding Guarantee (MFG), however in order to fund this level of protection, no school gained more than 1.5% per pupil (capping).

Secondary Schools also receive an allocation from the Education Funding Agency (EFA) to provide resources for Sixth Form pupils. These allocations are calculated using a national formula and simply passed on to schools by the Local Authority.

2.3 Pupil Premium

This is an additional payment which is made to all Schools to support the raising of attainment for the most vulnerable pupils. These resources are outside of and additional to the Dedicated Schools Grant, the premium is allocated to local authorities and then paid directly to schools. From April 2013 the Pupil Premium is £900 per disadvantaged pupil in years from Reception to Year 11 in maintained schools and Academies in England. The indicator used for disadvantage is the number of pupils on the January 2013 School Census who have been eligible for Free School Meals (FSM) in the last 6 years, known as "Ever 6 FSM". In addition, disadvantaged pupils in non-mainstream settings who are publicly funded will also attract a Premium of £900 on an Ever 6 FSM basis.

Children who have been looked after continuously for more than six months will also attract a Premium of £900. Up to £50m of the total pupil premium resources was made available to fund a Summer School Programme for disadvantaged pupils to support their transition to secondary schools in September 2013. There is also a premium for children of parents in the armed services which is £300 per pupil for 2013/14.

2.4 High Needs Funding

The area of High Needs funding is perhaps the biggest change to funding from previous years. The DfE now require all schools to fund the first £10,000 of support for children with SEN. As can be seen by the list of allowable formula factors, resources are delegated to schools for low cost High Incidence pupils and this is allocated to schools using data on attainment results. (EYFSP for Primary and Key Stage 2 results for Secondary). However, where the identified cost of a previously agreed Statement of Special Education Need (SEN) is above £10,000 then the Authority will provide resources to "top-up" the funding from the money held in the High Needs Block.

2.4.1 Special Schools

The system for funding Special schools has been changed as part of the new arrangements for funding High Needs. The local authority now agrees the number of places they plan to fill and Special schools receive a guaranteed £10,000 per planned place. To the extent that an individual pupils' needs cost more than the £10,000 place element then the Authority will provide resources to "top-up" the funding from the funds held in the High Needs Block.

2.4.2 Resourced Provision

Schools will receive some form of top-up funding to pay for the total cost of each child that is placed in resourced provision. As part of the statementing process (or the education, health and care plan) the total cost of a child's needs would be calculated, and any amount above £10,000 will be provided by the Local Authority as top-up funding. This will be

provided as additional funding if the school is to provide the support (and employ staffing etc) or as staffing if a central service is providing specialist support as in the case of support from the special inclusion service.

2.4.3 Pupil Referral Unit

Pupil Referral Units are to receive a delegated budget from 1 April 2013. The resources are held in the high needs block and funding for a Pupil Referral Unit is based on a model not dissimilar to a Special School. The main difference is that the guaranteed funding per place is £8,000.

2.5 Early Years Funding

The early year's single funding formula provides for 3 and 4 year olds in maintained schools, academies and PVI settings. There are three elements to the formula - basic hourly rate, quality and deprivation supplements. Funding calculations are adjusted to reflect actual participation on a termly basis.

3. Schools Forum

3.1 Purpose

The Education Act 2002 required the local authority to establish a Schools Forum in order to give schools greater involvement in the distribution of their funding. Each local authority must consult its Schools Forum on its school funding formula, as well as other issues in connection with schools budgets. The main purpose of the Schools Forum is to consider aspects of the relationship between Schools and the local authority relating to financial matters.

3.2 Role

The role of the Schools Forum is to notify the local authority of its views and decisions.

3.3 Terms of Reference

Under the School Forum Regulations 2012, a local authority must consult its Schools Forum on a range of issues covering:

- school funding such as changes to the school funding formula
- contracts that an Authority is letting or re-letting for provision of services to schools (cleaning, catering and grounds maintenance etc)
- financial arrangements an Authority makes for a range of central school budget expenditure such as the provision for pupils with special educational needs, excluded pupils, early years, , changes to the scheme for financing schools, administration of grants
- LA proposals relating to exclusions from the minimum funding guarantee for application to DfE
- De-delegation for mainstream schools for – contingencies, administration of free school meals, insurance, licences/subscriptions, staff costs/supply cover, support for ethnic minority pupils, behaviour support services, library and museum services.
- Central spend on – funding for significant pre 16 pupil growth, equal pay back pay, places in independent schools for non-SEN pupils, early years expenditure.
- Central spend on – admissions, servicing schools forum, carbon reduction commitment, capital expenditure funded from revenue, contribution to combined budgets, schools budget centrally funded termination of employment costs, and schools budget funded prudential borrowing costs.
- Carry forward of any deficit on central expenditure to the next year to be funded from the schools budget.

Calderdale Schools Forum also considers a range of issues relating to the wider financial context of schools such as scrutinising school balances or considering capital expenditure and provision.

3.4 Membership

The membership consists of: Primary secondary and special school members, Academy members and non-school members (16+ institution, early years PVI. School and Academy members together must number at least two-thirds of the total membership and the

balance between primary, secondary and academies members must be broadly proportionate to the pupil numbers in each category.

3.5 Constitution

The latest version of the Schools Forum constitution which includes restrictions on membership and appointment procedures can be viewed on the Schools Forum website (see Annex).

3.6 Powers and Responsibilities

The main Schools Forum powers and responsibilities are summarised in the table below.

Function	Local Authority	Schools Forum	Role of DfE
Formula Change (including redistributions)	Proposes and decides	Must be consulted (Voting restricted to schools members plus PVI members)	None
Contracts	Propose at least one month prior to invitation to tender, the terms of any proposed contract	Gives a view	None
Financial Issues relating to: <ul style="list-style-type: none"> - arrangements for pupils with SEN; - arrangements for use of Pupil Referral Units (PRU) and Education of Children Otherwise than at School (EOTAS); - arrangements for early years provision; - ; - administration arrangements for the allocation of central govt grants; 	Consult annually	Gives a view and informs the Governing Bodies of all consultations carried out in lines 1, 2 & 3	None
Minimum Funding Guarantee (MFG)	Proposes any exclusions from MFG for application to DfE	Gives a view	Approval
Central spend on: funding for significant pre-16 pupil growth, equal pay back pay, places in independent schools for non SEN pupils, early years expenditure.	Proposes	Decides	Adjudicates where Schools Forum does not agree LA proposal
Central spend on: admissions, servicing of schools forum, carbon reduction commitment, capital expenditure funded from revenue, contribution to combined budgets, schools budget centrally funded termination of	Proposes up to the value committed in 2012/13 and where expenditure has already been committed.	Decides for each line	Adjudicates where Forum does not agree LA proposal.

employment costs, schools budget funded prudential borrowing costs.			
Carry forward a deficit on central expenditure to the next year to be funded from the schools budget.	Proposes	Decides	Adjudicates where Forum does not agree LA proposal
Scheme of financial management changes	Proposes and consults Governing body and Heads of every School	Approves	Adjudicates where Schools Forum does not agree LA proposal
Membership : length of office of members	Decides	None (but good practice would suggest that they gave a view)	None
Membership: appointment of Schools and Academies Members	Appoints those elected by members of the relevant sub groups. Facilitates election where required and appoints member if there is a tie or the election does not take place by a date set by the LA	None	None
Membership: Non Schools Members	Seeks nominations from the relevant bodies then appoints	None (but good practice would suggest that they gave a view)	None
Voting Procedures	None	Determine voting procedures	None
Chair of Forum	Facilitates	Elects <i>(may not be an elected member of the council or officer)</i>	None

3.7 Voting

- Schools and non-schools members are eligible to vote on all matters put to a vote except as provided for below. Decisions shall be agreed by a majority of votes of individual members present at the meeting and in the case of an equality of votes, the Chair shall have a second or casting vote.
- In the event of a matter falling within the paragraphs below, in which the Chair is not entitled to vote and in which there is an equality of votes cast by those in the relevant Forum groups, then the Chair shall have a casting vote.
- Voting on all matters relating to the funding formula is limited to schools members and Early Years PVI representatives.
- Voting on de-delegation will be limited to the relevant maintained phase (primary and secondary) of schools members.
- Voting on the claw-back of school balances will be limited to maintained school members.

3.8 More Information

For more information please visit the Schools Forum website or the DfE website.

4. Financial Controls

4.1 Financial Controls

4.1.1 Application of financial controls to schools

In the management of their delegated budgets, all schools should comply with the Authority's requirements on financial controls and monitoring. These requirements have been based on the Section 151 Standards that the Council has issued to all Directorates. Schools who have achieved the SFVS (see Section 4.15) should be compliant with this requirement. Schools should also comply with the financial control requirements of the bank account scheme. The requirements identified in the first and third sentences are binding on schools only insofar as they are consistent with the provisions of the scheme.

4.1.2 Provision of financial information and reports

Each school should provide its governing body in the Autumn and Spring terms with details of its current financial position and anticipated position at the end of the financial year based on actual expenditure and income and forward projections. A copy of this statement should be provided to the Authority. Additionally, all schools should provide details of expenditure and income in the format and timescales shown in the 'Financial Standards for Schools' document relating to the bank account scheme.

The main requirements are:

- net payments in the period;
- cash book balance at the end of the period;
- bank reconciliation statement;
- authorised accruals of expenditure and income;
- a VAT statement.

Schools are required to submit such details every two months for tax and banking reconciliation purposes. If the local authority has informed the school in writing that in its view the school's financial position requires more frequent submission the local authority can require more frequent submission. If the school is in its first year of operation the local authority may require more frequent submission.

The Authority has provided schools with a suggested style of financial reporting. There is also a prescribed style of providing information on expenditure from bank accounts. These are to be found in the Financial Standards for Schools document relating to the bank account scheme.

4.1.3 Payment of salaries and bills

Schools may make their own arrangements for the payment of salaries and wages or they may use the Authority's payroll service. In either case, the arrangements must adhere to the Authority's control requirements (see Annex on page 53 for details of where additional information can be found), including those for the bank account scheme.

Schools that choose to use the Authority's payroll service must comply with procedural instructions, including timetables, provided by the Authority relating to the payment of

salaries and wages.

Schools have their own bank accounts that they use to pay for purchases. Their arrangements must adhere to certain control requirements which are outlined in the Financial Standards for Schools document relating to bank accounts. Legislation allows for interest to be charged by suppliers on late payment of bills. Depending on circumstances, this may be chargeable to schools delegated budgets.

4.1.4 Control of assets

a) Security of assets - inventories

Schools should have adequate arrangements for ensuring that assets owned by the school are securely held so that there is no unnecessary risk of theft. An important tool in the prevention of loss of assets is the use of an inventory and therefore all schools must keep up to date inventories (see Annex on page 53 for details of where additional information can be found). Schools are free to determine their own arrangements for keeping a register of assets worth less than £1,000, but they must keep a register in some form. For items above the £1,000 threshold Local Authority guidance should be followed.

b) Security of assets - stocks

Schools hold stocks of consumables such as stationery, school meals provisions and cleaning materials. Generally, these stocks do not warrant a computerised stock system with purchases and issues being recorded. However, schools should set alternative controls that prevent significant losses.

c) Disposal of assets

In order to ensure that the school receives the maximum benefit from assets when they are no longer of use to the school, it is important that proper procedures are in place for dealing with the disposal of assets (see Annex on page 53 for details of where additional information can be found).

Schools will retain the proceeds from asset sales except where the asset was purchased from non-delegated Local Authority funds (in which case it should be for the Local Authority to decide whether the school should retain the proceeds) or the land concerned is land or buildings forming part of the school premises and is owned by the Local Authority.

d) Gifts

Where gifts/benefits in kind of a significant nature are offered by external agencies to school staff, governors as individuals or generally to the school, it is best practice to ensure that a record is kept of the gift and how the gift is to be used for the benefit of the school (see Annex on page 53 for details of where additional information can be found).

4.1.5 Accounting policies (including year end procedures)

The accounts of each school will be consolidated into the accounts of the Authority, using the Best Practice Accounting Code of Practice and the Council's accounting policies and concepts. Copies of these documents can be obtained from the LFM Help Desk on 01422 393605 or 01422 393594 or LFM.helpdesk@calderdale.gov.uk . The accounting framework, the format of the accounts and the reporting structures are imposed on the Authority. Schools should therefore follow procedures issued by the Head of Finance (including those issued annually for the closure of accounts) that will allow the Authority to meet its statutory obligations.

4.1.6 Writing off of debts

The requirements on schools for this are set out in Section 7.7 of this scheme relating to income.

4.2 Basis of accounting

Income and Expenditure Accounts and Balance Sheets are prepared on the basis of accounts accruing into the correct Financial Year. The Head of Finance will issue guidance, at the appropriate time in each year, to assist schools to meet this requirement (see Annex on page 53 for details of where additional information can be found). While the requirement to provide reports and accounts on this basis is part of this scheme, it does not seek to impose a methodology on schools' internal systems.

4.3 Submission of budget plans

The governing body of the school shall determine its budget for each financial year, consistent with the resources available to it, and submit this statement to the Head of Finance – LMS Team by 1 May each year. This statement should identify the assumptions underpinning the budget plan. Schools should establish a formal process and timetable to ensure that this can be achieved.

The school's formal annual budget plan must be approved by the governing body or a committee of the governing body.

The budget plan should be submitted to the Authority in the format prescribed, or in a format approved by the Local Authority, and in accordance with the instructions submitted to schools on an annual basis.

Statutory guidance provides a protection for schools against excessive bureaucracy in that schools should not be required to revise their budget plans more frequently than once every three months.

Statements showing the monitoring of budget plans need only be submitted to the Authority in the Autumn and Spring Terms.

Schools should take full account of estimated deficits/surpluses at the previous 31 March in their budget plan.

4.3.1 Submission of Financial Forecasts

The Authority may require schools to submit a financial forecast covering each year of a multi-year period for which schools have been notified of budget shares beyond the current year. Current practice is to give schools indicative financial allocations for the following three year period. Final funding allocations are issued in February each year. These use updated pupil numbers and data from the previous October Census and are subject to modification by the Minimum Funding Guarantee or capping, where appropriate. . A tool to manage the three year budget cycle is available from the Local Authority.

4.4 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, taking into account 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.

4.5 Virement

The governing body has full power to exercise virement between all budget heads of expenditure and income within the school's delegated budget. This will not apply to budgets allocated to schools for earmarked purposes outside the Individual Schools' Budget.

4.6 Audit: General

4.6.1 Internal Audit

The Council's Head of Finance has a statutory responsibility to maintain an effective internal audit of the financial records, operations and systems of the Authority. This will apply to all schools maintained by the Council. All schools will, therefore, be subject to a cyclical internal audit.

The Head of Finance through the Internal Audit staff must, on request, be given access to all financial records of the school. When an Internal Audit is carried out it will follow a specified set of procedures in order to ensure adequate coverage and consistency across all schools.

If any cases of suspected irregularities involving cash, stores or other property occur, the head teacher should immediately inform the Council's Head of Finance. Internal Audit will take any steps considered necessary by way of investigation and report.

4.6.2 External Audit

The Authority's accounts are the subject of an annual external audit carried out by the Council's external auditors after the end of each financial year. The Audit Commission appointed the Council's current external auditors and directed the work to be carried out. Schools are included in the audit and external audit may require access to financial records.

4.7 Separate external audits

If the governing body feels that it needs extra assurance, it may, using funds from the school budget, pay for an annual audit of its accounts. This would be in addition to the annual, statutory external audit of the Authority and the cyclical internal audit of the school carried out by the Council's internal auditors.

4.8 Audit of voluntary and private funds

The governing body should make arrangements to ensure that voluntary or private funds held by the schools are administered to the same standards of stewardship as exist for official funds (see Annex on page 53 or details of where additional information can be found). Governing bodies must keep a record of all voluntary or private funds held by the school and ensure that the accounts are audited each year including accounts of any trading activities controlled by the school.

Auditors must meet the following requirements if the school has insured these funds through the Council's insurance. Others are advised to give serious consideration to this information.

Annual Expenditure of Fund	Requirement
Up to £2,000	An independent person
£2,001 to £10,000	Substantial book-keeping experience
£10,001 to £25,000	Member of the Association of Accounting Technicians
Over £25,000	Fully Qualified Accountant (CCAB)

The governing body should make arrangements to ensure that audit certificates in respect of voluntary and private funds are obtained and available for inspection. It is the responsibility of the school to ensure that there is separation of voluntary funds and related records from the delegated budget and other official funds of the school.

4.9 Register of business and pecuniary interests

The school should establish a register of interests, which covers members of the governing body, the head teacher and other staff with responsibilities particularly for ordering goods and services. The register of interests should require for each person any details of business interests that they or members of their family or a person closely associated with them may have. (see Annex on page 53 for details of where additional information can be found). The governing body should make arrangements to ensure that the register is kept up to date by requiring notification of changes and through annual review of entries. Arrangements should be made to make the register of business interests available for inspection by governors, auditors, local authority Officers, staff and parents.

4.10 Purchasing, tendering and contracting requirements

The Council's contract procedure rules include a section relating to schools only. (See Annex on page 53 for details of where additional information can be found).

Schools must abide by the Authority's financial regulations in purchasing, tendering and contracting matters. This includes the requirement to assess in advance, where relevant, the health and safety competence of contractors, taking account of the Authority's policies and procedures.

Any section of the Council's regulations and contract procedure rule are disapplied if they require schools to:

- a) do anything incompatible with any of the provisions of the scheme, or any statutory provision, or any EU Procurement Directive;
- b) seek local authority officer countersignature for any contracts for goods and services for a value below £60,000 in any one year;
- c) select suppliers only from an approved list;

or would permit schools to seek fewer than three tenders or quotations in respect of any contract with a value exceeding £10,000 in any one year.

For advice on contracts with a value below £10,000, please contact the CYPs Contracts and Procurement Manager on 01422 392730.

Copies of the Council's contract procedure rules have been circulated to schools. Additional copies can be obtained from the LFM Help Desk on 01422 393605 or 01422 393594 or LFM.helpdesk@calderdale.gov.uk Council contract procedure rules comply with the requirements of the Fair Funding regulations.

4.11 Application of contracts to schools

Schools are able to opt out of local authority arranged contracts.

Although Governing Bodies are empowered under paragraph 3 of schedule 10 of the School Standards and Framework Act 1998 to enter into 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 allowing local authorities to be the counter signatory of contracts exceeding a certain value). 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.

4.12 Central funds and earmarking

The local authority may 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 should be subject to conditions setting out the purpose or purposes for which the funds may be used: and while these conditions need not preclude virement (except, of course, where the funding is supported by a specific grant which the Authority itself is not permitted to vire), this should not be carried to the point of assimilating the allocations into the school's budget share.

Earmarked funding from centrally retained funds should be spent only on the purposes for which it is given, or on other budget heads for which earmarked funding is given, and is not vired into the budget share. There should be an accounting mechanism that allows schools to demonstrate that this requirement has been complied with.

Any earmarked funds must be returned to the local authority if they are not spent in-year, or within the period that schools are allowed to use the funding if different.

4.13 Spending for the purposes of the school

The Council does not intend to set any restrictions on the rights of governing bodies to spend budget shares for the purposes of the school, including pupils at other maintained schools and on community facilities.

4.14 Capital spending from budget shares

This is dealt with in Section 12.4.

4.15 Schools Financial Value Standard (SFVS)

All local authority maintained schools (including nursery schools and pupil referral units (PRUs) that have a delegated budget) must demonstrate compliance with the Schools Financial Value Standard (SVFS) and complete the assessment form on an annual basis. It is for the school to determine at which time of year they wish to complete this form.

Governors must demonstrate compliance through the submission of the SVFS 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 31 March 2013 and annually thereafter.

4.16 Notice 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 Head of Finance and the Director of Children and Young People'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; and
- 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 in order 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.

If a dispute between the local authority and the school to which it is issuing a notice cannot be resolved between the parties, the issue used to be referred to the Chief Legal Officer for arbitration. However, since 2008 the appeal process is to Ofsted as per the document Statutory Guidance on Schools Causing Concern.

The Authority will withdraw a notice of concern when, in the opinion of the Head of Finance and the Director of Children and Young People's Services, the school complies with the scheme and the financial positions of the Authority and the school are safeguarded.

4.17 Fraud and corruption

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

The 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 consequence of breaching those controls. This information must also be included in the induction for new school staff and governors.

The Council has an anti-fraud and corruption strategy which incorporates the following documents.

Fraud prevention
 Code of Conduct for Employees
 Anti-Fraud and Corruption Strategy Document
 Fraud detection
 Fraud and Dishonesty Leaflet for Employees
 Advice and Guidance to Managers

Copies of the code of conduct for employees are available from the Council's Head of HR and Change and the other documents are available from the Council's Management Auditor (Frauds) who is a member of the Internal Audit team in Finance Services.

Any cases or suspected cases of irregularities concerning cash, stores, or other assets must immediately be brought to the attention of the Head of Finance by the head teacher. The Head of Finance will take such steps as considered necessary by way of investigation and report.

The local authority has procedures in respect of Whistle blowing and the Human Rights Act. These have been shared with schools. Schools must have in place written procedures, at least as comprehensive as the Authority's, to be followed by persons working at the school or School governors who wish to complain about financial management or financial propriety at the school. The protection must explain how such complaints will be dealt with and ensure that the interests of whistleblowers are safeguarded.

4.18 Retention of financial documents

Schools should ensure that financial documents are retained for the required period of time. Details about the length of time specific documents need to be retained can be found in the Section 151 Standards (see Annex on page 53 for details of where additional information can be found).

4.19 IT security

The school is responsible for ensuring that financial systems and records are secure. Where the systems are computerised, appropriate measures must be taken to ensure that information is not corrupted or lost from the system (see Annex on page 53 for details of where additional information can be found).

4.20 Data protection

Governing Bodies should make arrangements to ensure that the school complies with the requirements of the Data Protection Act.

5. Banking Arrangements

All Calderdale schools operate bank accounts.

This section should be considered in conjunction with the 'Financial Standards for Schools' document which provides more detailed guidance on the financial standards required for the operation of the Bank Account Scheme.

Schools will retain any interest earned on their bank accounts and bear any charges made by banks. These must be incorporated into the receipts and payments statement for the school.

5.1 Frequency of Instalments

The Local Authority will make advances into the bank accounts of schools on the basis of the detailed advances profile set out in Appendix 1 of the Financial Standards for Schools document.

VAT reimbursements will be made by BACS in addition to the above advances. Top up payments for pupils with high needs will be made on a termly basis. Any movement of pupils will be paid from the effective date.

5.2 Proportion of budget share payable at each instalment

The profile is based on:

- a) 1 Payment on the 7th April of 1/36 of the Budget (2.8%).
- b) 11 monthly sequential payments of 1/12 of the Budget on the 23rd day of the month starting in April (91.7%).
- c) 1 monthly payment of 2/36 of the budget on the 23rd of March (5.5%).

Supplementary advances and further rephasing of advances may be considered in exceptional circumstances and will be subject to the joint approval of the Director Children and Young People's Services and the Head of Finance. Any such advance will lead to a charge for interest at the London Interbank Offer Rate for 7-day money plus 1%. In cases of anticipated cash flow difficulty, schools should contact the LFM Helpdesk on 01422 393605 or 01422 393594 or LFM.helpdesk@calderdale.gov.uk.

5.3 Interest clawback

The Authority does not intend to reduce advances to schools to offset its losses on interest caused by the earlier advancing of budget shares to schools.

5.3.1 Interest on late budget share payments

If the Authority is at fault for late payment of budget shares, interest at the 7 day Local Authority Deposit Rate will be added to the next payment.

5.4 Budget shares for closing schools

In the event of an approved closure of a school, the Authority may provide budget shares on a monthly basis net of estimated pay costs.

5.5 Bank and building society accounts

All maintained schools operate external bank accounts into which their budget share instalments (see paragraphs 5.1 and 5.2) are paid. Schools are entitled to retain all interest from the account.

All maintained schools in Calderdale have operated full bank accounts since at least 1 April 2001. Provisions relating to the treatment of surpluses when a school opens a bank account have therefore been deleted.

5.5.1 Restriction on accounts

Schools are entitled to use standing orders and direct debits for paying suppliers. A record of all standing orders and direct debits must be kept. Bank mandates must be signed by two authorised signatories for cheques. Copies of the mandates must be retained on file at the school.

Schools may use any financial institution that is detailed in Appendix 2 of the Financial Standards for Schools. Money paid by the local authority and held in such accounts remains the property of the Local Authority until spent. (s.49 (5) of the School Standards and Framework Act 1998).

Schools that held bank accounts before 1 April 2001 may retain their existing bank/building society accounts even if they are not on the approved list. Any school closing an account used to receive its budget share and opening another must select the new bank or building society from the approved list, even if the closed account was not with an institution on that list.

The school bank account should bear the official title of the school.

The schools contract with its bank should include a clause stating that at no time may the school bank account go into overdraft.

The school should provide bank account returns in the form and timescale detailed in the Financial Standards for Schools document relating to school bank accounts.

5.6 Cards, Credit Cards and Leasing

Schools are encouraged to use debit, credit and procurement cards, subject to the restrictions outlined in Para. 32 of [Financial Standards for Schools](#) document.

5.7 Borrowing by Schools

In general, schools are not allowed to borrow money without approval of the Secretary of State and are not allowed to enter an overdraft arrangement with their bank. However, a number of schemes are available which enable prior approved borrowing and leasing to take place. The School Standards and Framework Act 1998 allows schools to borrow if they have the permission of the Secretary of State.

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 as a consequence of their own borrowing. Governing bodies do not act as agents of the authority when repaying loans.

Further information can be found on www.education.gov.uk/help/contactus/df

5.8 Leasing Arrangements

Leasing is a convenient means of acquiring the use of assets and spreading the cost over their life in return for a charge that includes the cost of the finance. Schools should calculate the full term cost of a lease to determine value for Money and to ensure compliance with contract procedure rules.

There are two types of lease, finance leases and operating leases. It is sometimes not easy to distinguish between the two. Finance leases count towards Calderdale Council's approved allocation of capital expenditure and as this allocation is limited, schools must consult with the Chief Finance Officer, Enquiries to Senior Finance Officer (Capital) before they enter into any leasing arrangement. This also includes any proposal to take out a Hire Purchase agreement.

6. Managing School Balances

6.1 Right to carry forward surplus balances

Any school surplus at the end of a financial year will be carried forward into the following financial year subject to any control mechanism being in place (see Section 7.3 below). All maintained schools in Calderdale have operated full bank accounts since at least 1 April 2001.

6.2 Background

The increasing level of school balances has been a national issue in recent years. Ministers have argued that funding should be used for the benefit of those children passing through school in that year and that increasing balances make it difficult both nationally and Locally to argue for more funding for education.

In Calderdale the level of balances on the whole have compared favourably with national and regional averages.

6.3 Reporting on and control of the use of surplus balances

Calderdale introduced an agreed process for managing surplus school balances with effect from April 2011 whereby balances in excess of 5% for secondary schools and 8% for primary and special schools would be subject to scrutiny and possible clawback (see Annex on page 53 for details of where additional information can be found).

6.4 Balance Control Mechanism

Schools Forum at its meeting in February 2013 agreed to retain the mechanism but not to operate it unless total balances were seen to be rising or individual schools were perceived to be persistently disregarding the recommended thresholds. Schools Forum retain the right to hold individual schools to account if necessary. Obligation to carry forward deficit balances.

Any school deficit at the end of a financial year will be carried forward to the following financial year.

6.5 Planning for deficit budgets

Schools should act responsibly to avoid deficits, however, schools will be able to submit budget plans which leave the school in deficit at the end of the financial year. These budget plans will then require approval from the Director Children and Young People's Services and the Head of Finance in accordance with paragraph 7.9 below.

6.6 Charging of interest on deficit balances

Interest will be charged on local authority schools deficit balances held by the Authority or cash flow advances provided. The basis of the calculation will use the opening and closing balances of the school or the opening and closing balances of the cash flow advance (whether surplus or deficit) and the average of the 7 day Local Authority Deposit Rate on the last working day of each month in which the deficit is held.

6.7 Writing off deficits

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

6.8 Balances of closing and amalgamating schools

When a school closes – any balance (surplus or deficit) will revert to the local authority. Any balance cannot be transferred as a balance to any other school, even where the school is a successor to the closing school.

Schools becoming Academies under the Academies Act 2010 on, or after, 1 September 2010 inherit the surplus or deficit of the previous school. Schools becoming sponsored Academies are entitled to keep any surplus on conversion whereas any deficit will become the responsibility of the Local Authority.

6.9 Licensed deficits

Schools may submit budget plans that leave the school in deficit at the end of a financial year. However, these budget plans will only be approved if both the Director Children and Young People's Services and the Head of Finance are satisfied that:

- a) the school will not be in deficit at the end of 2 further financial years because of the effects of:
 1. non-recurrent expenditure being removed from future budget plans;
 - or
 2. other identified reductions in expenditure in future years;
 - or
 3. additional future income to the school (e.g. Increased Pupil Numbers);and
- b) the annual deficit (after any use of the previous years' surpluses), will not be greater than 5% of the school's formula allocation or £70,000, whichever is the lower; and the projected overall deficit at the end of the financial year will not be more than 7% of the school's formula allocation or £100,000 whichever is the lower.

Local authority officers may wish to meet the head teacher and Chair of governors planning significant deficits to understand the specific school's position and agree the budget recovery plan.

The local authority reserves the right to consider the overall position of schools in deficit in relation to the total Schools Budget.

The Director Children and Young People's Services and the Head of Finance jointly in exceptional circumstances may:

- a) vary the length of time a school may hold a deficit to up to 5 years;
- b) vary the upper percentage level of cumulative deficit at the end of a financial year;
- c) apply other criteria for schools subject to special measures.

It is the responsibility of the head teacher and governing body to set a budget within the resources available to the school. If schools have difficulty in setting a balanced budget, advice and assistance can be obtained from financial service providers or other LA officers.

6.10 Loan schemes

The Authority does not intend to operate a Loan Scheme but will reconsider if approached by schools willing to lend money from their bank accounts to other schools.

6.10.1 Credit Union approach

Because the Authority is offering a licensed deficit scheme, it does not think there is a need for schools to operate a Credit Union approach to funding of school deficits.

7. Income

7.1 Income from lettings

Schools will be entitled to retain all income from lettings of school premises except when they are subject to other formal arrangements e.g. joint use or PFI Schemes. Income from lettings must be paid into the school's delegated budget (see Annex on page 53 for details of where additional information can be found).

Schools may subsidise the cost of some lettings from other lettings but overall there must be no additional cost to the school. The school must be satisfied that where any subsidies are made these 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.

Schools are required to have regard to directions issued by the local authority as to the use of school premises, as permitted under the School Standards and Framework Act 1998 for various categories of schools.

7.2 Income from fees and charges

Schools will be entitled to retain any income from fees and charges except where the cost of the service is borne by the local authority.

7.3 Income from fund raising activities

Schools will be able to retain any income from fund raising activities.

7.4 Income from sale of assets

Schools will be allowed to retain income from the sale of assets except where:

- a) the asset was purchased from non-delegated funds (in which case the local authority will determine who is entitled to retain the income);
- b) the asset is part of land and buildings owned by the local authority.

Where the sale of an asset is classified as a capital receipt (defined by legislation) the Head of Finance will offer advice on the accounting treatment and how such money can be utilised.

7.5 Administrative procedures for the collection of income

All income related to the schools budget share should be paid directly into the school's bank account operated within the Financial Standards for Schools. Copies of this document have been sent to all schools. Additional copies can be obtained from the LFM Help Desk on 01422 393605 or 01422 393594 or LFM.helpdesk@calderdale.gov.uk All income not related to the schools budget e.g. voluntary funds should not be paid into the official bank account used for school budget purposes.

7.6 Purposes for which income may be used

All Income from official sources should be paid into the delegated budget bank account or in the case of non-delegated services, into an account nominated by the local authority. Income from the sale of assets purchased from the delegated budget, lettings of the school premises or other fees and charges made by the school may only be paid into the delegated bank account and spent for the purposes of the school.

7.7 Writing off a debt

Governing Bodies should have a policy on writing off debts. The Authority's recommendations are that debts should only be written off if:

- the debtor cannot be traced or has been declared bankrupt;
- or
- the value of the debt is less than the cost of pursuing payment and has been outstanding for at least two years.

7.8 Banking/security of cash income

Schools should follow the detailed procedures relevant to their use of their bank accounts (see Annex on page 53 for details of where additional information can be found).

7.9 Collection of income from debtors

Schools should follow the detailed procedures relevant to their system in conjunction with their bank account (see Annex on page 53 for details of where additional information can be found).

8. The charging of school budget shares

8.1 General provision

The provision of services to schools and the delegation of certain key functions is based on a bipartite relationship where either party will have the right to seek redress if the service is provided inadequately.

This section covers the right of redress if the school is at fault purely because the regulations state that the local authority will have **no rights** unless they are specifically set out in this section of the Framework.

The local authority would consider any such charges in the light of individual circumstances and would look to a light touch relationship wherever feasible.

The right of local authorities to protect their financial position from liabilities caused by the action or inaction of governing Bodies is well established. However, the local authority cannot act unreasonably in the exercise of any power given by the scheme. If it does it may be the subject of a direction under s.496 of the Education Act 1996.

The position on charging will vary between different categories of schools. Where the Authority does not have a statutory responsibility, it cannot incur a liability and thus no charging is possible.

In circumstances where the Local Authority does have a statutory responsibility, school budget shares can be charged directly by the Local Authority without the consent of the governing body but after consultation has taken place and only in the circumstances identified below. Schools will be notified when the Local Authority intend to make charges. For the avoidance of doubt, the local authority may de-delegate funding for permitted services without the express permission of schools, provided that this has been approved by the appropriate phase representatives of the Schools Forum.

8.1.1 Salary costs

School based staff will be charged to school bank accounts at actual cost.

8.2 Circumstances in which charges may be made

8.2.1 Governing body Premature retirement costs

Where premature retirement costs have been incurred without the prior written agreement of the local authority to bear such costs (the amount chargeable being only the excess over any amount agreed by the local authority). There is, however, a distinction between Redundancy costs and Retirement costs.

Redundancy costs

The local authority is responsible for the cost of redundancies in all maintained schools (this would exclude academies and trust schools) subject to specific conditions laid out in the Schools Personnel Guidelines Section 9, page 311, which largely relate to managing the local authority's liability by consulting at an early stage, working with and the local authority and following it's advice. Where grant funding streams have been taken with a specific end date, the local authority would expect schools to make provision to cover any

termination costs from such funding. Termination of employment costs that are to be charged to the Schools Budget, such as a school closure, require Schools Forum approval and this will be sought in a report before the costs are first incurred.

Retirement costs

Unless there has been specific agreement provided by the local authority, the cost of premature retirements would normally fall to the school's delegated budget.

8.2.2 Failure to follow Local Authority advice

Expenditure incurred in relation to Personnel issues where the school has either sought and not followed local authority advice or sought advice from a Private Provider.

8.2.3 Awards by courts and Employment Tribunals

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 local authority's advice.

8.2.4 Health and Safety work or capital expenditure

Expenditure by the local authority in carrying out Health and Safety work or capital expenditure for which the local authority is liable where funds have been delegated for such work but the governing body has failed to carry out the required work.

8.2.5 Making good defects in building work

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

8.2.6 The local authority insuring its own interests

Expenditure incurred by the local 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 have been arranged by the local authority.

8.2.7 Recovery of monies due

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 local authority.

8.2.8 Recovery of penalties

Recovery of penalties imposed on the local authority by the board of the Inland Revenue, the Contributions Agency, HM Customs and Excise, Teachers Pensions, the Environmental Agency or regulatory authorities as a result of school negligence.

8.2.9 Correction of errors

Correction of local authority errors in calculating charges to a budget share (e.g. pension deductions).

8.2.10 Additional transport costs

Additional transport costs incurred by the local authority arising from decisions made by the governing body on changing the school session times, and failure to notify the local authority of non-pupil days resulting in unnecessary transport costs.

8.2.11 Legal costs

Legal costs which are incurred by the Local Authority because the governing body did not accept the advice of the local authority.

8.2.12 Health and safety training

Costs of necessary health and safety training for staff employed by the local authority where funding for training has been delegated but the necessary training not carried out.

8.2.13 Compensation paid to a lender

Compensation paid to a lender where a school enters into a contract for borrowing beyond its legal powers, and the contract is of no effect.

8.2.14 Teacher pension remittance

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

8.2.15 Securing provision specified in a statement of SEN

Costs incurred by the local authority in securing provision specified in a statement of SEN where the governing body of a school fails to secure such a provision despite the delegation of funds in respect of - low cost high incidence SEN and/or specific funding for a pupil with High Needs.

8.2.16 Submission of incorrect data

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

8.2.17 Grants spent on ineligible purposes

Recovery of amounts spent from specific grants on ineligible purposes.

8.2.18 Governing body in breach of contract

Costs incurred by the local authority as a result of the governing body being in breach of the terms of a contract.

8.2.19 Insurance (See Section 11

8.2.20 Late Payment of Bills (see sub section 4.1.3)

8.2.21 Accuracy of financial returns

If financial returns are not completed accurately or on time, the Head of Finance reserves the right to obtain the information and charge the school for any cost incurred. This list will be kept under review and further charges may be made.

8.2.22 Community Powers

Where the school has failed to take on board the advice of the LA following submission of business plans.

Disputes Procedure

Any disputes between a school and a department of the Authority regarding charges to school budget shares will be referred to the Chief Legal Officer for arbitration.

9. Taxation

9.1 Value Added Tax

Schools should provide information in timescales that enable the Authority to reclaim VAT incurred. A return should be completed in accordance with the arrangements laid down in the Bank Account Scheme. There are slightly different, but nevertheless important, arrangements for the paying and reclaiming of VAT amongst Community, Voluntary and Foundation/Trust Schools. For further information on the charging and paying of VAT and illustrative examples of VAT treatment please see [Financial Procedural Guidance Note 16](#).

Any penalties imposed by HM Customs and Excise as a result of incorrect procedures by school will be charged to the school concerned.

9.2 Construction Industry Tax Deduction Scheme

The Construction Industry Tax Deduction Scheme has not applied to Schools since April 2007 so Schools need not take any action.

10.Provision of services and facilities by the Authority

10.1 Provision of services from centrally retained budgets

It is the local authority, in consultation with its schools that will determine the basis on which services from centrally retained funds will be provided for schools.

The local authority will not decide to use funds from central services to support only one category of schools (e.g. community, foundation, voluntary aided or voluntary controlled) except where (a) funding has been delegated to some schools only or (b) such differentiation is justified by differences in statutory duties. All schools will have equality of access to the services as required.

There are 23 services in the Core Services portfolio as detailed in the [Core Services Service Specifications](#).

10.2 Timescales for the provision of services bought from the local authority using delegated budgets

When funds are delegated to schools under this scheme of funding the schools may decide to buy-back services previously supplied by the Authority. The maximum length of contract however, is specified by this scheme as three years. If after that period both parties decide to continue the arrangements, the contract period can be for up to five years. There is no minimum period, although arrangements lasting less than two years may be considered uneconomic.

The local authority is required to offer services at prices that 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 income, even if schools are charged differentially. This provision only applies where the Authority is not allowed to hold funding centrally for the function. There are also services in the Traded Services portfolio as detailed in the [Traded Services Service Specifications](#). These cover a wide range of areas around School Management, Building management, Pupil and Student Support, Child Health Services and Advice and Support to Parents.

Schools need to make a deliberate decision to buy these traded services. There is no obligation for schools to buy any Council service but Governing Bodies are required to show that they are achieving Best Value.

10.2.1 Packaging

For each budget that is delegated to schools, the Authority will consider providing a buy-back arrangement. Services will be offered in such a way that does not unreasonably restrict schools' freedom of choice among the services available.

Some services may be provided on an ad hoc basis or on a part-service basis, however the charge may be greater than if an extended contract was in place. Similarly, if services are provided over and above any service level agreement that might be in place then the Authority will charge for time spent on these services.

10.3 Service level agreements

Service Level Agreements covering the functions which are devolved to schools and where there is a buy-back arrangement will be made available to schools by the last working day in February. Schools will be required to sign-up to any agreement(s) by 1 April for the agreement(s) to be effective for the following financial year.

In order to make this effective, where authority for agreeing these SLAs has not been delegated to the head teacher, governing bodies should arrange to meet in March.

10.3.1 Review of provision

If services or facilities are provided under a service level agreement, whether free or on a buy-back basis, the terms of the agreement will be reviewed at least every three years, if the agreement lasts longer than that.

For those functions not delegated to schools and where a service is provided to schools, Service Level Entitlements should be in force.

10.3.2 Basis of provision

Local authority services will be available on the basis which is not related to an extended agreement. The basis and terms of any service agreement will be agreed between the client and the provider.

Where services are provided on an ad hoc basis they may be charged for at a different rate than if provided through an extended agreement.

10.4 The supply of information to Teachers Pensions

In order to ensure that the performance of the duty on the Authority to supply Teachers Pensions (TP) with information under the Teachers' Pensions Regulations 1997, 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 and come into effect on 1 November 2002.

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

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 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 annual return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The 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 Additional Voluntary Contributions (AVCs) are passed to the 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 Authority which the Authority requires to submit its annual return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The 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 Additional Voluntary Contributions (AVCs) are passed to the Authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

The Local Authority reserves the right to charge schools with penalties imposed by Teachers Pensions. See section 8.2.8 Recovery of penalties on page 35.

The local authority will charge schools with administrative costs arising from late supply of data. See section 8.2.21 Accuracy of financial returns on page 37.

11. Insurance

11.1 Insurance cover

Each year the local authority will circulate schools with details of the cover provided under the 'Calderdale MBC Insurance Programme for Schools'. Full details are given in the Specification of Insurances provided by the Calderdale MBC Insurance Service for Schools.

The local authority will require the school to inform the Authority that cover relevant to the Authority's insurable interest under a policy arranged by the governing body is at least as good as the cover provided by the 'Calderdale MBC Insurance Programme for Schools'. In the event of the school's insurance cover not adequately covering the Authority's insurable interest, then:

- a) any loss which occurs, or
- b) any award by the Courts or Employment Tribunal against the local authority which is not covered

will be charged to the school's delegated budget.

It is recommended that special cover is taken out for residential trips/over-night stays and day-trips involving hazardous activities, but this not recommended for day trips such as visits to museums, the theatre etc. The local authority's insurance cover will have regard to the actual risks that might reasonably be expected to arise at a particular school, rather than applying an arbitrary level of cover for all schools.

The following guideline cover levels are suggested for non-property insurance:

business interruption	Indemnity Period 24 months – 10% of material damage sum insured Indemnity period 36 months – 12.5% of material damage sum insured
contract works	£1,000,000
money	£25,000 (but cheques £250,000)
fidelity guarantee	£350,000
employers and public liability	£10,000,000 – any one incident
' liability	£2,000,000
libel and slander	£2,000,000
legal expenses	£100,000

These categories are not exhaustive.

11.2 Insurance cover for the provision of Community Powers

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. Such insurance should not be funded from the school budget share. The school should seek the Authority's advice before finalising any insurance arrangement for community facilities.

In principle, the insurance issues arising from use of the community facilities power are the same as those which already arise from non-school use of school premises. However, a school proposing to provide community facilities should, as an integral part of its plans, undertake an assessment of the insurance implications and costs, seeking professional advice if necessary.

The local authority will 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. Such costs could not be charged to the school's budget share. Such a provision is necessary in order for the Authority to protect itself against possible third party claims.

12.Repairs and maintenance

12.1 Responsibilities for building works

Funding for repairs and maintenance was delegated to all schools under this scheme from 1 April 1999. Governing bodies must expect to finance all categories of work that do not fall within the definition of capital expenditure as shown in Procedural Guideline Note 11 [Capital and Revenue split](#) . Budgets for capital expenditure on schools will be retained by the Local Authority. The Authority may choose, as a result of the value of individual jobs, not to treat this expenditure as capital within its accounts. Expenditure defined as schools expenditure in the above guidance will not become capital (and therefore the local authority's responsibility) simply because of the value of the work.

Where rules of grant approval (e.g. formula capital) allow for a different definition than shown above then the grant rules will take precedence.

12.2 Definition of capital expenditure

The Council defines capital expenditure as all expenditure on the acquisition, creation or enhancement of fixed assets that yield benefits to the school for more than one year. Schools should ensure that **only capital** works are charged to the DFC account.

12.3 Illustrative examples of capital

Illustrative examples of capital expenditure items in line with former DCSF interpretation of the CIPFA code of practice are included for information in the above guidance For voluntary aided schools, the liability of the Authority for repairs and maintenance (albeit met by delegation of funds through the budget share) is the same as for other maintained schools, and no separate list of responsibilities is necessary for such schools. However, eligibility for capital grant from the Secretary of State for capital works at **voluntary aided** schools depends on the *de minimis* limit that may be applied by DfE to categorise such work.

12.4 Devolved Formula Capital

Devolved Formula Capital (DFC) is available for schools to purchase capital equipment (including ICT), for structural improvements to buildings and for other long term improvements to the school premises.

Schools are allocated funding each financial year dependent on the number of pupils on roll; a higher per pupil rate is made for pupils with special educational needs that have a statement. The amount is made up of a fixed lump sum, which is dependent on whether or not the school is determined to be "modernised" or not, plus an amount per pupil which is different for Primary, Secondary and Specialist schools.

Academies and Voluntary aided (VA) schools do not receive DFC funding via the local authority but are funded directly by the DfE or via the Diocese.

For a more detailed explanation please see the [DFC Process and Guidance Booklet](#) .

13. The power to provide community facilities

13.1 Introduction

Schools that choose to exercise the power conferred by s.27 (1) of the Education Act 2002 to provide community facilities will be subject to a range of controls. Regulations made under s.28 (2), if made, can specify activities that may not be undertaken at all under the main enabling power.

However, under s.28(1), the main limitations and restrictions on the power will be those contained in schools' own instruments of government, if any; and in the maintaining LA's scheme for financing schools made under section 48 of the School Standards and Framework Act 1998. Paragraph 2 of Schedule 3 to the Education Act 2002 extends the coverage of schemes to the powers of Governing Bodies to provide community facilities.

Schools are therefore subject to prohibitions, restrictions and limitations in the scheme for financing schools.

At present, under s.28 of the Education Act 2002 (limits on the powers of governing bodies of maintained schools to provide community facilities under s.27) the school is obliged to consult its Local Authority and have regard to advice from the Authority. The school must also have regard to guidance issued to Governing Bodies by the Secretary of State, about a range of issues concerned with exercise of the power.

The Children & Families Bill is presently passing through parliament and currently is scheduled for the Committee Stage: House of Lords on the 9th Oct 2013. The Bill proposes to amend s.28 by removing the school's obligation to consult its Local Authority. Further, proposed amendments to s.28(5) would remove the need for governing bodies of maintained schools in England to have regard to advice or guidance specifically given by the Local Authority or issued by the Secretary of State.

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

In the Schools Finance Regulations (2011), Government signalled that schools would be allowed to subsidise community facilities out of their budget share and, although the Act does allow for regulations to be produced to restrict the scope of spending, they do not intend to make any at this stage. There is already a prohibition on schools using their community facilities power if this would interfere with School's primary focus of raising standards, and Government feel that existing accountability mechanisms are sufficient protection. Government would reconsider this if there was evidence that the core functions of the school were suffering as a result.

Mismanagement of community facilities funds can be grounds for suspension of the right to a delegated budget.

The Education Act 2011 amended **Section 456 of the EA 1996 – Determination of permitted charges** to allow charges in conjunction with the provision of education which is early years provision (as defined by Section 20 of the Childcare Act 2006) attributable to the cost, or appropriate proportion of the costs of teaching staff employed, buildings and accommodation for the purpose of providing the education. It is no longer necessary

to use the governing body's powers to provide community facilities under Section 28 of the EA 2002 to charge parents for additional early years provision beyond the funded free entitlement to early education. Note that this permission to charge only extends to children eligible to early education and schools intending to charge parents for the provision of other childcare will need to use the powers to provide these services as a community facility.

13.2 Funding agreements – Local Authority powers

If a school enters into an arrangement with a third party, which will either be supplying funding or supplying funding and taking part in the provision, the proposed agreement must be submitted to the Local Authority for comment at least 3 months before any agreement is to be signed.

The Local Authority will not have right of veto to such agreements, either directly or through requiring a right to countersign the agreement. If the third party requires Local Authority consent to the agreement for it to proceed, such a requirement and the method by which Local Authority consent is to be signified is a matter for that third party.

If an agreement has been or is to be concluded against the wishes of the local authority, or has been concluded without informing the local authority, which in the view of the authority is seriously prejudicial to the interests of the school or the authority, that may constitute grounds for suspension of the right to a delegated budget.

13.3 Other prohibitions, restrictions and limitations

In a specific instance of use of the community facilities power by a Governing Body, the Governing Body concerned shall make arrangements 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 local authority.

The Authority does not propose further scheme prohibitions, restrictions and limitations beyond those identified in the previous paragraph.

13.4 Supply of financial information

Schools which exercise the community facilities power will provide the Authority, in the Autumn and Spring terms, with details of its current financial position and anticipated position at the end of the financial year. This return will be based on actual expenditure and income and forward projections relating to the community facility activity.

Schools should provide the Authority with a summary statement every six months, 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.

The Authority, on giving notice to the 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, will require such financial statements 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.

Financial information relating to community facilities will be included in returns made by schools under the Consistent Financial Reporting (CFR) Framework. These returns will be the main source of information for the financial aspects of community facilities. However, the CFR timetable is such that the Authority will require supplementary information in order to ensure that schools are not at financial risk. (Schedule 3 of the Education Act 2002 inserts a new provision into Schedule 15 of the Act to make mismanagement of funds received for community facilities a basis for suspension of the right to delegation of the budget share).

Detailed guidance on CFR is available from the former DCSF at [VFM Financial Reporting](#).

13.5 Audit

Any school exercising the community power must 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.

In concluding funding agreements with other persons pursuant to the exercise of the community facilities power, schools should ensure that 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.

13.6 Treatment of income and surpluses

Schools can retain all net income derived from community facilities except where otherwise agreed with a funding provider, whether that be the Local Authority or some other person.

The school may carry such retained net income over from one financial year to the next as a separate community facilities surplus, or, subject to the agreement of the Authority at the end of each financial year, transfer all or part of it to the budget share balance. If the school is a community or community special school, and the Authority ceases to maintain the school, any accumulated retained income obtained from exercise of the community facilities power reverts to the Authority unless otherwise agreed with a funding provider.

If there is a deficit on community facilities and the Local Authority needs to recover funds to meet third party liabilities it may only do so from any accumulated community facilities surplus. If this is insufficient the Local Authority will have to meet the liabilities from its own resources. This arises from the provision of s.51A of the School Standards and Framework Act 1998 (inserted by paragraph 4 of Schedule 3 to the Education Act 2002), which provides that such liabilities are part of the expenses of maintaining the school; may be recovered from the Governing Body but the expenditure incurred by the Governing Body in the exercise of the community facilities power may not be met from the budget share unless such a purpose is prescribed by regulations made under s.50(3)(b) of the 1998 Act.

13.7 Health and safety matters

Any health and safety provisions of this scheme are extended to the community facilities power.

The Governing Body is responsible for the costs of securing Disclosure and Barring Service clearance for all adults involved in community activities taking place during the school day. Governing bodies are able to pass on such costs to a funding partner as part of an agreement with that partner.

13.8 Taxation

Schools should seek the advice of the Local Authority and the Local VAT office on any issues relating to the possible imposition of Value Added Tax on expenditure in connection with community facilities, including the use of the Local Authority VAT reclaim facility.

If any member of staff employed by the school or the Local 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 – see 13.9 below), the school is likely to be held liable for payment of income tax and National Insurance, in line with Inland Revenue rules.

13.9 Banking

Schools may use the same bank account for budget share and community facilities but **must** have adequate internal accounting controls to maintain separation of funds. The banking arrangements made in connection with the exercise of community facilities must be established within the general framework of this scheme for the financing of maintained schools. The banking requirements are identified in section 5 and in subsequent cross-references.

Schools may not borrow money without the written consent of the Secretary of State. This requirement does not extend to monies lent to schools by the Local Authority.

13.10 Insurance

For aspects of Insurance please see Section 11 of this document.

13.11 Staffing Issues relating to community facilities

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 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 two purposes; and the preceding provisions of this section shall apply separately to each part of the payment or costs.

14. Miscellaneous

14.1 Right of access to information

Governing bodies should ensure that financial and other information is supplied where it is required to enable the Authority to satisfy itself as to the school's management of its budget or the use of central expenditure by the Authority on the school.

14.2 Liability of governors

The governing body of a school is regarded as a corporate body and as such under the terms of s.50(7) of the School Standards and Framework Act 1998, governors of maintained schools will not incur personal liability in the exercise of their power to spend the schools 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.

14.3 Governors expenses

Under schedule 11 of the School Standards and Framework Act 1998, only allowances in respect of purposes specified in regulations may be paid to governors from a school's budget share. No other allowances can be paid to governors from the school budget share. If a school is in special measures and additional governors are appointed then schools must take care not to duplicate paying expenses which may already have been paid by the Secretary of State.

If a school has yet to receive a budget share, funds may be delegated from the Local Authority to the governing body to enable them to meet governors' expenses.

14.4 Responsibility for legal costs

Legal costs incurred by the governing body unless they relate to the statutory responsibility of aided school governors for buildings, are the responsibility of the Local Authority as part of the cost of maintaining the school. However, these may be charged to the schools budget share if the governing body does not act in accordance with the advice of the Authority.

14.5 Health and safety

Governing bodies should have due regard to duties placed on the Authority in relation to health and safety, and the Authority's policy on health and safety matters in the management of the budget share.

If the Authority discovers work which requires to be done at a school to comply with health and safety legislation and that resources have been delegated to schools for that purpose then the cost of that work will be charged to the school's budget share (see section 8 – the charging of the school budget share).

14.6 Right of attendance for Head of Finance

Governing bodies should allow the Head of Finance or a representative, to attend meetings of the governing body at which agenda items are relevant to the exercise of his or her responsibilities.

14.7 Delegation to new schools

The Authority will in appropriate circumstances, delegate funding to governing bodies of schools which have yet to receive delegated budgets. This funding is likely to relate to costs of buildings and staffing prior to schools opening.

14.8 Special Educational Needs

The local authority has a duty under the education Act 1996 to identify, assess and provide for children with special educational needs (SEN). This duty takes precedence over the Code of Practice on LA-School Relations. All schools have a duty to identify the needs of pupils with SEN and to provide adequate and appropriate support to meet those needs.

The annual section 251 budget statement (Apprenticeships, Skills, Children and Learning Act 2009) sets out the funding which has been delegated to schools to meet the needs of pupils with SEN. This is detailed as notional SEN Funding

Schools are required under the Education (Special Educational Needs) (Information) (England) Regulations to publish information on how the school resources are allocated to and amongst pupils with special educational needs. It is considered good practice for schools to provide a provision map or similar that clearly and simply explains these arrangements whilst maintaining individual pupil confidentiality. The authority has available an especially useful VfM tool that could help in this matter. The availability of such information is crucial in better informing parental preference for a particular school. It is also a supportive means in helping the school meet Disability Discrimination Act responsibilities. (see Annex on page 53 for details of where additional information can be found).

All schools are expected to provide from their delegated funding:

- A special needs co-ordinator (SENCO)
- A Governor with lead responsibility for SEN
- Classrooms and teaching space that can be adapted to different groupings as part of appropriate differentiation
- A range of resources to support pupil learning
- Appropriate systems for the preparation and monitoring of Individual Education Plans and for the annual review of statements
- Information for parents

The provision is included within this Framework to allow the Local Authority to suspend delegation where a situation is serious enough to warrant it (see section 1.2). This would not normally relate to an individual pupil.

14.9 Governors Child Protection

Schools will be required to release staff to attend child protection case conferences and other related events. The costs associated with these commitments will be met from the schools' budget share.

14.10 School Meals

Free School Meals are available for school children of parents or guardians who receive one of the following:

- Income Support.
- Job Seeker's Allowance (income based).
- Child Tax Credit, and have annual income of less than the amount set by HMRC from time to time.
- Guarantee Credit element of Pension Credit.
- Support payments under Part VI of the Immigration and Asylum Act 1999.

NB: If a pupil is aged 16-18, still at school, and in receipt of Income Support or income based Jobseeker's Allowance, they may get free school meals.

If a parent is receiving Working Tax Credit, their child / children are not entitled to free school meals.

14.11 PFI and PPP schemes

In the event of Calderdale Metropolitan Borough Council entering into an arrangement with the private sector for the provision of major renovations to a school (or replacement of a school) an agreement will need to be reached with the school governing body.

The agreement will refer to the amount of the delegated schools budget which will need to be transferred to fund the annual payment of the PFI over its life, the basis of such charges and the treatment of monies withheld from contractors due to poor performance. Such arrangements will be conducted on behalf of the local authority by the Director Children and Young People's Services and the Head of Finance.

Calderdale has built one new primary school and two new high schools and refurbished two existing high schools. These schemes were completed in September 2005 under a contract let to Babcock and Brown.

Links to websites for further information:

LFM Website:

<https://learning.calderdale.gov.uk/SchoolsIntranet/guidance/finance/default.aspx>

School Standards and Framework Act:

<http://www.legislation.gov.uk/ukpga/1998/31/contents>

List of Schools/Academies at April 2013

<http://www.calderdale.gov.uk/education/schools/calderdale-schools/findschools/index.jsp>

Financial Value Standard:

[Schools Financial Value Standard \(SFVS\) and Assurance - Schools](#)

SEN Pages of Intranet:

<https://learning.calderdale.gov.uk/cmbc/services/child-support/SEN/sen/Pages/default.aspx>

Core Services and Traded Services Specifications:

<https://learning.calderdale.gov.uk/cmbc/services/Pages/Default.aspx>

DFE Benchmarking

<https://www.education.gov.uk/sfb/>

DFE Main website

: <http://www.education.gov.uk/>