



**St. Francis Catholic Primary School
Bradford**

Pastoral Care Policy No 15

Finance Policy

**Together we are exploring our special gifts; together
we are growing closer to God.**

This Finance Policy has been drafted to:

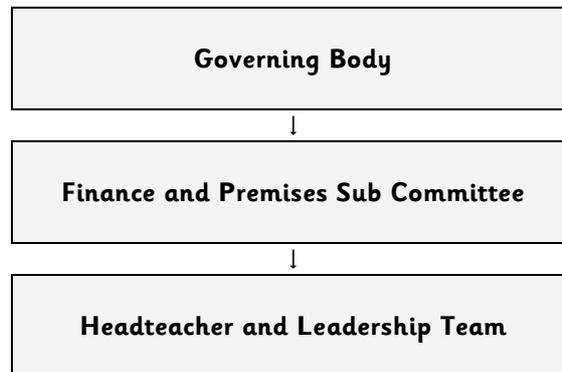
- a. Set out in writing the roles and responsibilities of the Governing Body, its Committees, the Headteacher and the other staff in relation to financial decision making and administration. This allows the Governing Body to ensure adequate systems of financial control are in place and that it receives the information it needs to carry out the role. Defining the responsibilities ensures that all essential duties and all requisite controls are exercised without unnecessary duplication of effort.
- b. Set out the policies of the school in terms of the financial systems and procedures.

1. Governance

The Governing Body has a strategic role in the financial management in schools alongside the Headteacher they have direct control over substantial amounts delegated to them and make key decisions about the allocation of financial resources. The Governing Body will be responsible for determining the guiding principles and for ensuring the school meets all its statutory obligations.

The aim of the Governing Body is to ensure that all resources made available to the school are used in an efficient and effective manner. The best value principles (see Best Value Statement) will be consistently applied and the requirements of the SFVS will be met.

1.1 Financial Organisational Structure



The following Committee structure is in place at St. Francis School

- Finance and Premises sub committee
- Curriculum sub committee
- Staffing sub committee
- Admissions sub committee
- Performance Management sub committee

1.2 Governing Body

Role:

The regulations state that the Governing Body are to carry out their functions with the aim of taking a largely strategic role in the running of the school. This includes setting up a strategic framework for the school, setting its aims and objectives and reviewing progress.

Responsibilities:

- Ensuring the school meets all its statutory obligations.
- Setting the educational financial priorities through the School Development Plan ensuring that the SDP provides sufficient financial information to construct the budget plans for the school.
- Ensure that a robust medium term financial plan (3 year budget projection) and annual budget have been set, which reflects the education priorities in the SDP.
- Set up a Finance sub committee to consider strategic financial issues on behalf of the Governing Body including defining the terms of reference, the extent of its delegated authority and ensuring it receives minutes of the committee meetings. Its remit and membership should be reviewed annually.
- Establish the financial limits of delegated authority to the Headteacher and/or other members of staff. The level of delegation of financial powers to the Headteacher must be reviewed annually and recorded in the Minutes of the Governing Body.

- Agree with the Headteacher the minimum frequency, level of detail and general format of financial reporting to the Governing Body.
- Establish a register of business interests of Governors, the Headteacher and any other members of staff that influence financial decisions and ensure it is maintained up to date.
- Adopt the school's Whistleblowing Policy
- To approve the school's annual budget

1.3 Finance and Premises Sub Committee

Role:

To undertake finance functions as set out in the Terms of Reference approved by the Governing Body.

Responsibilities:

- To set and approve the budget on behalf of the Governing Body, ensuring that the budget reflects the school's priorities and educational objectives outlined in the SDP in consultation with the Headteacher.
- OR
- Draw up the budget for approval by the Governing Body, ensuring that the budget reflects the school's priorities and educational objectives outlined in the SDP in consultation with the Headteacher.
 - To establish and maintain an up to date medium term financial plan (3 year budget projection) in consultation with the Headteacher that reflects the SDP. This will include forecasting the likely future pupil rolls and income levels.
 - To monitor budgeted income and expenditure, to ensure planned expenditure for the year does not exceed the available resources and report any significant variances to the Governing Body.
 - Formally approve in year budget revisions to the annual budget set.
 - Regularly review the level of the school balance and the spending plan for the balance, ensure the balance analysis for submitted to the local authority reflects these decisions.
 - Explore different expenditure options and assess expenditure bids.
 - Ensure that the school provides financial information as required to the Local Authority.
 - Evaluate the effectiveness of financial decisions and refer specific problems to the Governing Body.
 - To monitor expenditure of all the school's voluntary/private funds and ensure an annual audit is carried by a responsible person.
 - To approve the spending decisions where there is a balance on the school's voluntary/private funds.
 - Review and respond to reports by Internal Audit on the effectiveness of the financial procedures and controls.
 - To approve the ordering of all goods and services and the payment of all accounts in excess of the degree of financial delegation given to the Headteacher.
 - To ensure the school obtains value for money when purchasing goods and services from all suppliers including the Local Authority traded services buy back decisions.
 - Consider the evidence and approve the best value statement for submission to the Local Authority annually with the budget plan.
 - To make decisions on expenditure following recommendations from other committees.
 - To ensure that the schools financial performance is compared at least annually to similar schools (benchmarking), reasons for differences examined and action taken where necessary.
 - Consider the Statement of Internal Control and evidence supplied, for the nominated representative to sign.
 - Evaluate the soundness and effectiveness of the schools financial management systems against the SFVS.
 - To ensure that accounts are properly finalised at the year-end in accordance with statutory legislations.
 - To ensure that the financial procedures are documented and regularly reviewed.
 - Consider and approve the authorised signatories.

1.4 Headteacher/Leadership Team

Role:

The Headteacher is responsible for the internal organisation, management and control of the school and for advising and implementing the Governing Body's strategic framework. In particular the Headteacher will formulate aims and objectives, policies and targets for the Governing Body to consider adopting and report to the Governing Body at least once every school year. Where functions have been delegated to the Headteacher the Governing Body is able to give reasonable directions in relation to that function.

Responsibilities:

- Leading and managing the creation of a strategic plan, underpinned by sound resource planning and which identifies priorities for targets for ensuring that pupils achieve high standards and make progress, increasing teachers' effectiveness and securing school improvement.
- To prepare the annual budget, based on realistic estimates of expenditure and income, sufficiently in advance of the financial year for consideration and approval by the Finance sub committee/Governing Body, including assumptions underpinning the budget.
- To submit the approved budget to the Local Authority by 15th May.
- To prepare regular reconciled monitoring reports, showing expenditure (including known commitments) and income against the approved budget. The report will include reasons for any significant variances. Identify action to be taken/recommendations and progress on actions identified.
- To consider budget revisions required and present to the finance sub committee for approval.
- To submit any approved budget revisions to the Local Authority at not less than three monthly intervals.
- To ensure that the financial information provided to the Governing Body and Finance sub committee meets their requirements, they are timely, accurate and understandable.
- To report to the Governing Body/Finance sub committee any policy changes where the budget will be significantly affected.
- Identifying, evaluating and managing all significant operational risks to the school in accordance with the Council's risk management policy.
- Establishing sound internal financial controls, which are managed on a daily basis by the Headteacher and Office Manager
- Ensuring effective implementation of the financial systems and procedures described in the financial procedure manual (even in the absence of staff) and that they are followed.
- To ensure that arrangements are in place to monitor the effectiveness of internal/financial controls.
- Checking that the funds delegated are correct.
- To ensure that all expenditure from sources of earmarked funding is accounted for separately and that funding is used for its intended purpose.

1.5 Bursar/Office Manager

Responsibilities (refer to job description):

- To assist the Headteacher to prepare the annual budget based on realistic estimates of expenditure and income, including assumptions underpinning the budget. Maintain appropriate working papers.
- To monitor the cash flow position of the school and report to the Headteacher on a regular basis.
- To assist the Headteacher in preparing regular reconciled monitoring reports, showing expenditure (including known commitments) and income against the approved budget. The report will include reasons for any significant variances, identify action to be taken/recommendations and progress on actions identified.
- To provide monthly budget monitoring information to the Headteacher.
- To ensure that there are sound internal financial controls for the reliability and accuracy of schools' financial transactions.
- To ensure that there are written descriptions of financial systems and procedures which are kept up to date and all appropriate members of staff are trained in their use.
- To provide financial advice.
- To generate and monitor income for the school.
- To monitor expenditure charged to the school and correct any errors.
- To submit the required FMS reports to the Local Authority on a quarterly basis, fund review report, CFR report (showing the balances) and fund allocation audit trail.

1.6 Delegated Limits

Item	Finance sub committee	Headteacher
Procurement – ordering and payment of goods and services	Above £5,000	Less than £5,000

In the absence of the Headteacher the Deputy Headteacher is able to exercise the powers of the above delegation.

In an emergency the Chair of Governors is able to authorise the procurement and payment of goods and services above the delegated limit. This will then go to the Finance sub committee for ratification.

1.7 Authorised Signatories

The following members of staff are authorised for the finance functions listed, this will be annually reviewed and approved by the Finance sub committee.

Name	Job Title	Function	Finance Limit if applicable
Daniel Copley Anne Rowan	Executive Headteacher Head of School	Authorising orders	Less than £5,000
Daniel Copley Anne Rowan	Executive Headteacher Head of School	Authorising payment of invoices	
Daniel Copley Anne Rowan Sheila Laptew Andrea Haines	Headteacher Deputy Headteacher Office Manager Assistant Headteacher	Cheque signatory (Enabling a/c). Any two signatories one of which must be exec head or head of school.	
Daniel Copley Anne Rowan Sheila Laptew	Executive Headteacher Head of School Office Manager	Cheque signatory (School Fund). Requires any two signatures.	
Daniel Copley Anne Rowan Sheila Laptew	Executive Headteacher Head of School Office Manager	Petty cash claims	For larger amounts/items Upon production of a valid receipt
Daniel Copley Anne Rowan	Executive Headteacher Head of School	Overtime/extra hours claims	
Daniel Copley	Executive Headteacher	Insurance claims	

1.8 Minutes

Minutes are taken at all Governing Body and sub committee meetings, duly circulated and agreed. The minutes are accurate and include all the necessary information clearly documenting issues discussed, items agreed and action to be taken.

Sub committee minutes are presented to the next Governing Body meeting where they will be agreed as a true record and provide an update to the full Governing Body.

1.9 Register of Business Interests

A register is maintained to record Governors and Staff (and their immediate family) business interests.

2. Financial Systems and Processes

2.1 Financial Planning

2.1.1 The school has a School Development Plan (SDP) which includes a statement of its educational goals to guide the planning process. The SDP covers in outline the school's educational priorities and the budget plans for at least three years, showing how the use of resources is linked to the achievement of the school's goals.

2.1.2 A draft medium-term budget is prepared by the Headteacher and Leadership Team for approval by the Finance sub committee in the Autumn term. The medium-term financial plan covers the current year and next three financial years. The plan reflects all the growth and development issues included in the SDP and demonstrates that the SDP is sustainable in financial terms. It shows how the school intends to use its resources to achieve the aims and objectives in the SDP. New initiatives are detailed and fully costed in either the premises plan or ICT development plan, staffing initiatives are represented and agreed by the staffing committee.

2.1.3 The medium term budget links the annual budget and the SDP. The detailed annual budget is based on the first year of the medium-term budget.

- 2.1.4** A draft budget is prepared by the Headteacher and Leadership team and presented to the Finance sub committee in the Spring term. The annual budget is based on building up budgets from a zero budget. The assumptions and calculations to produce the annual budget are clearly documented and retained in the relevant file. The budget is based on realistic estimates of all expected expenditure and income, including grant income and the school fund, so that planned expenditure does not exceed the available budget and takes account of all relevant conditions laid down by SFVS.
- 2.1.5** The final budget is approved by the Finance sub committee/Governing Body in April. The Headteacher then forwards the budget, including assumptions underpinning the budget and estimated balances brought forward, to School Funding Team, in the approved format. The Headteacher and Chair of Governors authorise the budget by submitting a signed form with the budget plan. A copy of the schools Best Value Statement is submitted with the annual budget.
- 2.1.6** The budget is analysed over cost centres to ensure effective financial control.
- 2.1.7** A budget is regularly reviewed by the Headteacher and changes proposed presented to the Finance sub committee. Any revisions to the budget are approved by the Finance sub committee, entered onto the school's FMS system and submitted to the LA on a timely basis at not less than three monthly intervals.
- 2.1.8** To aid in-year budget monitoring the annual budget is profiled over the year, estimating the amount of income/expenditure that will fall in each month/quarter. The budget is monitored using the percentage spent reports and therefore the budget is profiled into equal twelfths/quarters.
- 2.1.9** Extra expenditure is only incurred where necessary and is accounted for in the budget.
- 2.1.10** If the school is intending to set a deficit budget this will be agreed by the LA and in accordance with the Schools Financial Regulations.
- 2.1.11** Any budget surpluses are earmarked for specific future needs to ensure that pupils benefit from the planned approach to spending that does not deprive them of resources in a given year. In determining the planned level of balances consideration is given to the controls on surplus balances levels of 6% of the budget share for Primary Schools as detailed in the Formula Funding for School.
- 2.2** Budget Monitoring
- 2.2.1** The budget is closely monitored, comparing actual income and expenditure to the budget on a regular basis throughout the financial year. Variances are reviewed to highlight any problems and identify if remedial action is required.
- 2.2.2** The Headteacher regularly reviews the schools expenditure and income against the budget to ensure that financial performance is on target.
- 2.2.3** The Bursar produces budget making monitoring reports for the Finance sub committee termly, showing income and expenditure against budget. In accordance with 2.1.7 of the Finance Policy the budget is updated and reflects the anticipated year-end balance. The report is reconciled to the school's financial records, which are fully reconciled to the authority's financial records. The reports include all known commitments and creditors. The monitoring report identifies significant variances between the actual income/expenditure and budget. The reasons behind these variances are investigated and documented. Corrective action is taken as appropriate and recorded.
- 2.2.4** The Headteacher is authorised to vire between budget headings amounts up to £5,000 without seeking approval from the Finance sub committee (as detailed in 1.6 delegated limits). The Finance sub committee before implementation approves any virements above this limit. The virements are input onto the schools FMS system and submitted to the LA in the approved format.
- 2.3** Best Value
- 2.3.1** The Governing Body has regard to the principles of best value when making decisions about how the available resources to the school are to be utilised.

- 2.3.2 An evidence pack (SFVS) is prepared to support the best value statement.
- 2.3.3 The best value statement and evidence is considered annually by the Governing Body/Finance sub committee, including actions to be taken and best value proposals.
- 2.4 Statement of Internal Control
 - 2.4.1 After the close of the financial year a Statement of Internal Control is prepared covering the preceding 12 months. Once approved and signed a copy of the statement is sent to School Funding Team.
 - 2.4.2 In order to monitor the effectiveness of internal financial controls, the Finance subcommittee undertake the SFVS evaluation/audit.
 - 2.4.3 In the absence of an internal audit report, the results of self assessments are the primary source of evidence used to support the conclusions contained in the Statement of Internal Control.
 - 2.4.4 The Finance sub committee prior to the approval and signing of the Statement of Internal Control considers the results of the SFVS.
 - 2.4.5 The Finance sub committee monitors the implementation of improvement actions included in the Statement of Internal Control.

3. Purchasing

Suppliers/Contracts

- 3.1 The school ensures that suppliers are decided upon in line with guidance from the Local Authority Procurement Team, Catholic Schools Partnership (CSP) and Best Value principles.
- 3.2 The school always considers price, quality and fitness for purpose when purchasing goods and services.
- 3.3 The purchase of goods, services and works is undertaken in line with the Local Authority's procedure rules and guidance.
- 3.4 Leasing arrangements are only entered into for equipment which is beyond the school's capability to maintain.

The authorised officer procuring the goods/services ensures the following are obtained:

Contracts under £10,000	Best value in terms of economy, efficiency and effectiveness. At least two verbal or written quotations.
Contracts £10,000 to £25,000	At least two written quotes from contractors believed to be suitably experienced in the field of the contract.

- 3.5 If it is not practical to meet the contract procedure rules, the reasons for not doing so are reported to the Finance sub committee and included in the Minutes.
- 3.6 When a quotation other than the lowest is accepted, the reasons for the decision are reported to the Finance sub committee and included in the minutes.

Purchase Orders

- 3.7 Official orders are issued for all goods and services except petty cash purchases.

- 3.8 Official orders are uniquely identifiable.
- 3.9 The responsible person completing the order ensures that the order specifies the nature and quantity of works, goods or services required and any relevant contract or agreed price to facilitate accurate checking of deliveries, invoices and entering payment on the FMS.
- 3.10 The authorised members of staff check that the goods ordered are appropriate and needed and that there is adequate budget provision before signing the order.
- 3.11 An up to date record of the names of staff authorised to sign orders is maintained. The Governing Body approves the list.
- 3.12 Prior approval from the Governing Body is obtained for all expenditure above the limit determined in 1.6 of this policy.
- 3.13 There is always separation of responsibility between staff raising orders and staff responsible for authorising orders.
- 3.14 All orders are entered on the schools financial system to ensure that commitments against budgets can be monitored.
- 3.15 Orders are not used to purchase items for private and personal use.

Delivery of Goods

- 3.16 All goods and services are checked on receipt, against the copy order and goods received note for quantity and quality.
- 3.17 The checking officer is different from the officer who signed the order.
- 3.18 The copy order is signed to record receipt and the goods received note attached to the order.

Payment of Invoices

- 3.19 Invoices are matched to the appropriate copy order and delivery note by name. This is checked for accuracy of quality, price, calculations and VAT.
- 3.20 An appropriately completed coding slip is attached and the copy order marked with the details of the invoice and date passed for payment.
- 3.21 The processing of invoices, completion of coding slip and batching is carried out in accordance with Schools Financial Regulations.
- 3.22 All invoices are authorised by the member of staff approved by the Governing Body. The member of staff must be listed 1.7 of the finance policy.
- 3.23 There is segregation of duties between the raising of orders and the authorising of payments.
- 3.24 The payment details are entered into the financial record against the order commitment by name. This is not the same person that signed the order or the same person that checked the receipt of goods and services.

4. VAT Requirements

- 4.1 The guidelines on the accounting of VAT are followed for all income and expenditure.
- 4.2 VAT is only reclaimed on tax invoices for supplies direct to the school for which the school retains ownership.

- 4.3 VAT is only reclaimed where a properly constituted VAT invoice is received.
- 4.4 All finance and administrative staff are made aware of the requirements for VAT.
- 4.5 Monthly VAT returns are prepared by the Bursar and submitted to School Funding Team by the deadlines set.

5. Petty Cash

- 5.1 Office Manager is responsible for the petty cash. Acceptance is evidenced by signature. Only authorised members of staff have access to petty cash.
- 5.2 The headteacher, deputy headteacher or office manager must authorise payment of petty cash.
- 5.3 Payments from petty cash are made for minor items and records kept of such payments.
- 5.4 Personal payments are not cashed from petty cash.
- 5.5 Receipts support all payments and vouchers are signed for by the recipient and counter signed by the authorised member of staff.
- 5.6 The cash float is held in a secure place and restricted to authorised members of staff.
- 5.7 No payroll or expense claims, other than sundry expenses are paid from petty cash.
- 5.8 When a claim for reimbursement is submitted, details of expenditure, coding and VAT are entered onto the claim form.
- 5.9 The petty cash float is reconciled by the Office Manager. The total claim plus balance or cash in hand is checked to the petty cash float.

6. Banking Arrangements and Cheques

- 6.1 The bank account is operated in accordance with the Schools Financial Regulations.
- 6.2 The bank account is not used to meet payments to employees or persons who may be deemed to be employees or for any non school purchases.
- 6.3 All income due to the school is paid into the schools' bank account in full using the paying in book apart from journals from the LA.
- 6.4 For income received an official pre numbered signed receipt is issued by the school or other records maintain the small amounts of income.
- 6.5 The headteacher informs the LEA if there are any changes in bank accounts used by the school at least two weeks before the change occurs.
- 6.6 All cheques will be held securely in a locked safe when not in use.
- 6.7 Any cheque which requires cancellation is clearly marked and retained in the school office with counterfoils.
- 6.8 If a cheque is lost or misplaced an immediate stop payment is placed.
- 6.9 Invoices paid out of the account are in the name of the school.
- 6.10 Two members of staff sign cheques, one of which must be the headteacher or deputy headteacher, with full signatures. Supporting evidence is made available at the time of signing.

- 6.11 There are a limited number of authorised staff signatures that are not the same staff that authorise orders or certify accounts for payment.
- 6.12 The authorised signatories do not have access to blank cheques or prepare cheques to signature and cheques are not pre signed.
- 6.13 Where cheques are paid in, a record is kept showing for each cheque, the name of the drawer, the nature of the income and the amount and this is totalled and agreed with the total cheques banked. The record is maintained by the administrator and reconciled by the Bursar.
- 6.14 The Bursar carries out monthly bank reconciliation between the bank statements and the accounting records and investigates any discrepancies immediately.
- 6.15 A file is maintained for all paid cheques returned by the bank.

7. Income

- 7.1 The Headteacher and Bursar ensures that estimates for all income are included in the budget and that all income due to the school is collected.
- 7.2 All lettings are authorised by the Headteacher in accordance with the policy.
- 7.3 Where invoices are required they are issued within 30 days and in accordance with VAT requirements.
- 7.4 For income received an official pre numbered receipt is issued with a signature, other records are maintained for small amounts of income.
- 7.5 Receipts are securely stored and spoiled cheques are cancelled and retained for complete records.
- 7.6 Cash and cheques are locked in the fireproof safe and do not exceed the agreed insurance limits.
- 7.7 All money received is reconciled to the accounting records and banked at various times of the week by the Administrator.
- 7.8 No personal cheques or postal orders are cashed out of money collected.
- 7.9 Schoolmoney is an online payment system for parents to pay for school trips, breakfast club etc. A receipt is issued to parents via email. School can run a report in order to reconcile all payments made. There are charges made to school for credit card payment and debit card payment.

8. Insurance

- 8.1 Insurance cover is at least as good as the minimum cover arranged by the Authority.
- 8.2 The adequacy of insurance is reviewed every year to ensure that an appropriate level of cover is maintained.
- 8.3 The insurers or the authority are notified of all new risks, property and equipment that requires insurance, or of any other alteration affecting insurance.
- 8.4 The administrative staff immediately inform the insurers or the authority of all accidents, losses and other incidents that may give rise to an insurance claim.

9. Payroll

- 9.1 Appointments are made in accordance with the regulations of the authority, grades and scale of pay.

- 9.2 A valid National Insurance number is received at the time of new employee's selection.
- 9.3 The headteacher/Office Manager notifies Human Resources (PACT HR) as soon as possible of all matters affecting payments.
- 9.4 More than one person carries out checking and authorising documents and claims relating to appointments, terminations of employment and expenses.
- 9.5 Pay documents are completed and certified as detailed in the Payroll authorised signatory list.
- 9.6 Only authorised members of staff have access to personnel files.
- 9.7 The names of members of staff authorised to sign time sheets and other pay documents are sent to Payroll together with specimen signatures.
- 9.8 All payments of travel and subsistence allowances are made through the payroll system and not through petty cash.
- 9.9 Careful consideration is given to the employment status of individuals employed on a self employed consultant or sub contract basis and advice is sought from Human Resources as necessary.
- 9.10 An up to date list of staff employed is maintained by school.

10. Data Security

- 10.1 The Governing Body and Headteacher is registered with the Data Protection Registrar, the details of the personal information kept, the purposes to which it is applied and to whom it may be disclosed in respect of information stored manually or electronically, to which the Data Protection Act applies.
- 10.2 Computer systems for financial management are protected by password security to ensure that only authorised members of staff have access.
- 10.3 Passwords are cancelled or changed when a member of staff leaves.
- 10.4 E- ICT will ensure that data is backed up remotely on a daily basis and securely kept.
- 10.5 E- ICT will establish a recovery plan to ensure continuity of financial administration in case of emergency.
- 10.6 To protect against viruses only authorised software is used and anti-virus software is up to date.
- 10.7 All software used is correctly licensed and all copyright laws observed.
- 10.8 Computer facilities are only used for authorised purposes.

11. School Voluntary and Private Funds

- 11.1 Annual accounts and balance sheet are produced for audit.
- 11.2 All cheques are signed by two authorised cheque signatories.
- 11.3 Proper income and expenditure records are kept which are clearly separated from delegated budget records, and no income due to the delegated budget is paid into the fund.
- 11.4 There is separation of duties between the collecting, recording and banking of school funds as follows:
 - Administrator regularly banks income
 - Office Manager maintains fund records and reconciles bank statements.

- 11.5 There is adequate insurance cover for voluntary fund losses.
- 11.6 The audited accounts are presented to the Governing Body as soon as possible after the accounting year end for the fund.

12. Catholic Schools Partnership Teaching School Alliance (CSPTSA) Funds

- 12.1 St Francis Catholic Primary School hold and administer the money for the CSPTSA. The money is held in the school's enabling account along with the school's money.
- 12.2 **Income:** The role of the school is to receive any income, record the income and pay into the bank. The school will initiate invoices on behalf of the CSPTSA and record payment of invoices.
- 12.3 **Expenditure:** To receive and pay invoices addressed to the CSPTSA as agreed by the TSA director. St Francis School holds no authority to authorise any order or payments on behalf of the CSPTSA. (See flowchart below).
- 12.4 The school bursar reconciles all income and expenditure on behalf of the CSPTSA.
- 12.5 Audit of the CSPTSA monies is done by an independent auditor as required by the DfE.



Date	Action	Initial
30/1/15	Reviewed and updated	F&P sub committee SFVS working group
12/2/15	Ratified by F&P sub committee	F&P gov's
13/1/17	Reviewed and updated	F&P sub committee group
16/1/17	Ratified by F&P sub committee	