



**BOURTON MEADOW EDUCATION  
TRUST**

**CHARGING AND REMISSION POLICY/  
ANTI-FRAUD AND ANTI- CORRUPTION  
POLICY**

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## **BOURTON MEADOW EDUCATION TRUST Charging and Remissions Policy for Educational Activities**

The Trust recognises the valuable contribution that the wide range of additional activities, including clubs and visits, can make towards a pupils education. The Trust aims to promote and provide such activities as part of a broad and balanced curriculum for the pupils of the Trust and as additional optional activities.

The relevant statutory provisions are contained in Chapter III of Pt VI of the Education Act 1996. This requires the Trust to determine and keep under review a Charging and Remissions Policy. Parents have a right to ask for this information and a summary must be included in the Trust prospectus. The Trust must also comply with the Buckinghamshire County Council Scheme for Financing Academies, Finance Section F7 Charges for Educational Activities.

There are two types of financial contributions for which parents can be asked in relation to educational activities:

- Voluntary contributions
- Permitted charges

They have different limitations as set out below.

### **Voluntary Contributions:**

There is no limit to the level of voluntary contribution that may be asked for or any restriction on the way in which it is used. Voluntary contributions therefore can be used to subsidise parents of pupils who are unwilling or unable to pay the charges made and to pay the travel and accommodation costs of accompanying teachers or adults.

Letters requesting a voluntary contribution for an activity must indicate that there is no obligation to contribute and that pupils will not be treated differently according to whether or not their parents have made any contribution in response to the request or invitation.

### **Permitted Charges:**

Permitted charges are a direct request to cover certain costs involved with a academy activity or visit. No charge can be made in respect of education provided during Trust hours (which excludes the midday break). Furthermore, no charge can be made for any education provided outside of Trust hours if this forms part of the syllabus for a public exam, or as part of the National Curriculum or religious education (non-chargeable education). A charge may be made however for board and lodgings on any residential educational visit (subject to the provisions of the LEA and Trust's remissions policy).

### **1 Materials & Textbooks**

Where a pupil or parent wishes to retain items produced as a result of art, craft and design, or design and technology, a charge may be levied for the cost of the materials used. In the case of Food Technology, pupils usually provide their own ingredients, but if

the pupil forgets, the Trust provides the ingredients and levies a charge. Textbooks are provided free of charge, but in some subjects, additional revision guides are available, for which a charge is made.

## **2 Music Tuition**

The Trust levies charges in respect of individual music tuition, and group music tuition up to and including 4 persons, if the teaching is not an essential part of either the National Curriculum or a public examination syllabus being followed by the pupil.

## **3 Residential Activities/Activities Outside Academy Hours**

If the activity is held outside academy hours and is education other than non-chargeable education, then it is regarded as an “optional extra”. A charge may be made for the full cost of the activity but must not exceed the actual cost of providing the activity. The charge may include the costs of travel, board and lodgings, additional staff costs, entrance fees, insurance, materials and equipment. However, the charge made to individual parents cannot include any cost added to subsidise parents of children who are unwilling or unable to pay the charge.

**A day visit** is in academy hours if:

50% or more of the total time (including travelling) occurs in academy hours.

As mentioned above academy hours do not include the normal midday break.

**A residential visit** is in academy hours if:

The number of academy sessions missed is 50% or more than the number of half days spent on the visit (including travel).

A academy session equates to a registration session (i.e. 2 per day).

A half-day is a 12 hour period ending at midday or midnight.

## **4 Examination Entries**

A charge will be levied in respect of examination entries for pupils where the academy has not prepared the pupil for the examination.

A charge will be levied in respect of examination entries for pupils where

- the academy has prepared the pupil for the examination and
- it considers that for educational reasons the pupil should not be entered and
- the pupil's parent/guardian wishes the pupil to be entered (or pupil him/herself when over 18 years old).

In these circumstances, if the pupil subsequently passes the examination, the academy may refund the cost.

A charge may be levied for pupils re-sitting an examination.

A charge will be levied where a pupil fails without good reason to complete the requirements of any public examination where the academy paid or agreed to pay the entry fee.

## **5 Damage/Loss to Property**

A charge will be levied in respect of wilful damage, neglect or loss of Trust property (including premises, furniture, equipment, books or materials), the charge to be the cost of replacement or repair, or such lower cost as the Headteacher may decide.

## **6 Lettings**

The Trust will make its facilities available to outside users at a charge of at least the cost of providing the facilities in line with the Trust's Lettings Policy. The scale of charges will be determined annually by the Finance Committee and approved by each Local Governing Body.

## **7 Other charges**

The Headteacher, Finance Committee, Local Governing Body or Trust may levy charges for miscellaneous services up to the cost of providing such services e.g. for providing a copy of an OFSTED report.

## **Remissions Policy.**

Where non-chargeable education is provided during a residential visit, then the parents of a pupil who is eligible for free academy lunch shall receive a complete remission of any charges that would otherwise be payable in respect of board or lodgings.

Under current regulations children whose parents receive the following support payments are eligible for free academy meals:

- Income support (IS)
- Income based (not contribution based) job seekers allowance (IBJSA)
- The guaranteed element of the State Pension Credit
- Income related employment and support allowance
- Support under Part VI of the Immigration and Asylum Act 1999
- Universal Credit
- Child Tax Credit except if the parent meets ANY of the following criteria -
  - i) entitled to working tax credit (regardless of income)
  - ii) have an annual income in excess of £16,090 (Please note that this figure is for April 2016 and that it changes each year).

Where charges are to be made by the Trust for optional extras, parents may receive a remission for the whole or part of the charge as set out in the academy's remissions policy.

# ANTI-FRAUD AND CORRUPTION

## Summary

This policy and procedure defines the expected conduct of all staff engaged at the Trust, whether in paid or voluntary employment, in relation to deterring and/or detecting fraud and corruption, and who to report it to.

It includes clear guidelines on what is acceptable in terms of gifts and hospitality and how these matters are declared. Also, reference is made to other Trust policies where appropriate.

## 1. Introduction:

1.1 Bourton Meadow Education Trust is committed to ensuring that it acts with integrity and has high standards of personal conduct. Everyone involved with the Trust has a responsibility in respect of preventing and detecting fraud. All staff and governors have a role to play. The Trust also recognises the role of others in alerting them to areas where there is suspicion of fraud.

1.2 Recognising a potential fraud and being able to report it is just as important as the measures to prevent and detect.

1.3 It is the duty of all employees, directors and Governors at Bourton Meadow Education Trust to take reasonable steps to limit the possibility of corrupt practices, and it is the responsibility of the Responsible Officer and Auditors to review the adequacy of the measures taken by the Trust to test compliance and to draw attention to any weaknesses or omissions.

1.4 Any investigation carried out in relation to alleged irregularities is linked to the Trust's Disciplinary & Dismissals procedure.

## 2. Definitions:

### 2.1 Fraud

Fraud is a general term covering theft, deliberate misuse or misappropriation of assets or anything that leads to a financial advantage to the perpetrator or others upon whose behalf he or she acts, even if these "others" are in ignorance of the fraud. Fraud is in fact intentional deceit and for this reason it cannot include negligence.

Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts.

### 2.2 Corruption

The term 'corrupt practices' is defined for the purpose of this code as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the actions taken by BMET, its staff or Governors.

### 2.3 Gifts and Hospitality

Any gifts, rewards and benefits that are disproportionately generous or that could be seen as an inducement to affect a business decision should be declared.

The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone.

#### **2.4 Irregularities fall within the following broad categories, the first three of which are criminal offences –**

- **Theft** - the dishonest taking of property belonging to another person with the intention of depriving the owner permanently of its possession;
- **Fraud** - the intentional distortion of financial statements or other records by persons internal and external to the Trust, which is carried out to conceal the misappropriation of assets or otherwise for gain;
- **Bribery and corruption (Gifts & Hospitality – see Point 5.)**- involves the offering or the acceptance of a reward, for performing an act, or for failing to perform an act, which leads to gain for the person offering the inducement;
- **Failure to observe**, or breaches of, the Trust's Scheme of Delegation and Financial Regulations Procedures which in some circumstances can constitute an irregularity, with potentially significant financial consequences.

#### **2.5 Examples of what could constitute fraud and corruption are -**

- theft of cash;
- non-receipt of income;
- substitution of personal cheques for cash;
- travelling and subsistence claims for non-existent journeys/events;
- travelling and subsistence claims inflated;
- manipulating documentation to increase salaries/wages received, e.g. false overtime claims;
- payment of invoices for goods received by an individual rather than the Trust;
- failure to observe, or breaches of, regulations and/or other associated legislation laid down by the Trust;
- unauthorised borrowing of equipment;
- breaches of confidentiality regarding information;
- failure to declare a direct pecuniary or otherwise conflicting interest;
- concealing a generous gift or reward;
- unfairly influencing the award of a contract;
- creation of false documents;
- deception;
- using position for personal reward.

The above list is not exhaustive and fraud and corruption can take many different paths. If in any doubt about whether a matter is an irregularity or not, clarification must be sought from the Finance Officer

2.6 Similarly, if there is concern or doubt about any aspect of a matter which involves an irregularity, or an ongoing investigation into a suspected irregularity, the best approach is to seek advice from the Principal/Executive Principal.

### **3. Policy Statement:**

3.1 This policy and procedure defines Anti-Fraud & Corruption and Gifts & Hospitality and offers guidance for all staff in the Trust. Section 10 of this document outlines the other policies that this one is linked to.

3.2 The Trust aims to be an honest and ethical institution. As such, it is opposed to fraud and seeks to eliminate fraud by the way it conducts Trust business. This document sets out the Trust's policy and procedures for dealing with the risk of significant fraud or corruption. In order to minimise the risk and impact of fraud, the Trust's objectives are, firstly, to create a culture which deters fraudulent activity, encourages its prevention and promotes its detection and reporting and, secondly, to identify and document its response to cases of fraud and corrupt practices.

3.3 This policy, in line with the Trust's corporate values of integrity, consistency, impartiality, fairness and best practice, provides both staff and management with mutually understood guidelines for the administration of this procedure.

3.4 The scope of this procedure extends to all Trust employees, permanent, voluntary and fixed term.

3.5 Time limits specified in this document may be extended by mutual agreement.

3.6 If requested, employees may be accompanied by a recognised trade union representative or work colleague, not involved in any part of the process, at any interviews.

### **4. Objectives:**

4.1 The Trust has taken the following steps to communicate expectations to staff:  
The development and publication of a formal statement of its expectations on standards of personal conduct, propriety and accountability;

The development and publication of a formal statement of the procedures to be followed by employees who have a suspicion of, or concern about, possible or actual malpractice within the Trust.

### **5. Gifts & Hospitality:**

5.1 Guide lines regarding the nature and procedures to follow regarding gifts and hospitality are included in the Gifts and Hospitality Policy.

### **6. Roles and Responsibilities:**

#### **6.1 Staff, Directors and Governors**

- Bourton Meadow Education Trust has adopted the following measures to demonstrate its commitment to anti-fraud and corruption:

- All staff are made aware of the Trust's policies for Employees; Finance & Audit Committee meets regularly; A requirement for all staff and governors to declare prejudicial interests and not contribute to business related to that interest;
- A requirement for staff, directors and governors to disclose personal interests;
- All staff, directors and governors are made aware of the understanding on the acceptance of gifts and hospitality;
- Clear recruitment policies and procedures.

Staff, directors and governors also have a duty to report another member of staff, director or governor whose conduct is reasonably believed to represent a failure to comply with the above.

## **6.2 Responsible Officer – Martyn Kitson, Executive Headteacher**

The Responsible Officer has specific responsibility for overseeing the financial arrangements on behalf of the governors.

The main duties of the Responsible Officer are to provide the governors with on-going independent assurance that:

- The financial responsibilities of the governors are being properly discharged;
- The resources are being managed in an efficient, economical and effective manner;
- Sound systems of financial control are being maintained; and
- Financial considerations are fully taken into account in reaching decisions.

## **6.3 Finance Officer – Jacqui Cashman**

The Finance Officer has a responsibility for ensuring that effective systems of internal controls are maintained and will safeguard the resources of BMET.

In respect of fraud it is therefore the responsibility of the Finance Officer to ensure internal controls prevent and detect any frauds promptly. This includes:

- Proper procedures and financial systems;
- Effective management of financial records;
- Management of the Trust's financial position.

## **6.4 External Audit**

The Trust's Annual Report and Financial Statements include an Independent Auditors' Report. This report includes a view as to whether the financial statements give a true and fair view and whether proper accounting records have been kept by the Trust throughout the financial year. In addition, it reports on compliance with the accounting requirements of the relevant Companies Act and confirms compliance with the financial reporting and annual accounting requirements issued by the Dept of Education.

## **7. Reporting a Suspected Fraud:**

7.1 All allegations of suspected fraud and irregularities are to be brought to the attention of the Finance Officer and also referred to the Principal/Executive Principal, unless this



individual is involved in the irregularity in which case the Chair of Governors should be informed.

Please refer to the Trust Whistleblowing Policy for further guidance.

## **8. Response to Allegations**

8.1 The Executive Principal will have initial responsibility for co-ordinating the initial response. In doing this he/she will consult with the Human Resource advisors regarding potential employment issues. The Principal/Executive Principal will also seek legal advice from the Trust's solicitors on both employment and litigation issues before taking any further action.

8.2 The Finance Officer and Principal/Executive Principal will ascertain whether or not the suspicions aroused have substance. In every case, and as soon as possible after the initial investigation, they will pass the matter on to the Chair of the Audit Committee. Even if there is no evidence to support the allegation, the matter must be reported.

8.3 The Audit Committee will undertake the management of the investigation. They will, if appropriate, conduct a preliminary investigation to gather factual information and reach an initial view as to whether further action is required. They will determine whether the findings, conclusions and any recommendations arising from the preliminary investigation should be reported to the Chair of Governors. If further investigations are required, they will determine which outside agencies should be involved (police, auditors).

8.4 The Principal/Executive Principal is required to notify the Governing Body of any serious financial irregularities. This action will be taken at the first opportunity following the completion of the initial investigations and will involve keeping the Chairman of the Governing Body fully informed between governor meetings of any developments relating to serious control weaknesses, fraud or major accounting breakdowns.

8.5 If evidence of fraud is forthcoming then the Governing Body will inform the Department for Education as required by the Funding Agreement and will consider whether or not to refer the matter to the police.

## **9. Confidentiality and Safeguards**

9.1 Bourton Meadow Education Trust recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the alleged malpractice. The Trust will not tolerate harassment or victimisation and will do what it lawfully can to protect an individual when a concern is raised in good faith.

9.2 This does not mean that if the person raising the concern is already the subject of a disciplinary, redundancy or other procedure, that those procedures will be halted as a result of the concern being reported.

9.3 There is a need to ensure that the process is not misused. For further guidance refer to the BMET Disciplinary, Grievance and Capability policies.

## **10. Links with other Policies:**

10.1 The Governing Body is committed to preventing fraud and corruption. To help achieve this objective there is a clear network of systems and procedures in place for the prevention, detection and investigation of fraud and corruption. This Anti-Fraud and Anti-Corruption policy attempts to consolidate those in one document and should be read in conjunction with the following Trust policies:

- Whistle-Blowing Policy
- Financial Regulations
- Disciplinary and Dismissal Policy
- Equal Opportunities Policy 9