

Three Counties Academy Trust



MAT Financial Procedures Policy

#F15

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Version history

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Policy Abbreviations and Acronyms

ABM	Academy Business Manager
ATH	Academy Trust Handbook
BFR	Budget Forecast Return
CFO	Chief Financial Officer
CPD	Continuing Professional Development
DfE	Department for Education
EV	Electric Vehicle
GAG	General Annual Grant
GIAS	Get Information About Schools
HMRC	HM Revenue and Customs
MAT	Multi-Academy Trust
Nti	Notice to Improve
PFI	Private Finance Initiative
TCAT	Three Counties Academy Trust
VAT	Value Added Tax

NB. Where the term “parent” or “parents” is used this includes those who act as carers or have parental responsibility.

Statement of intent

It is important for Three Counties Academy Trust (TCAT) to demonstrate that we use public money appropriately. To ensure that the financial standing of TCAT cannot be brought into disrepute, this policy will be implemented by all academies within TCAT, guaranteeing consistency in financial procedures. TCAT uses the 'GAG Pooling' mechanism across the trust.

This policy applies to all employees of TCAT, Trustees, Local Governors, and Members, as well as services and goods sourced from external agencies, such as contractors and caterers.

TCAT takes its responsibility for handling public funds with the utmost importance and strives to continuously provide a high-quality education and safe learning environment, whilst having a strong financial standing.

Member, Trustee, Local Governor and Staff Summary

Purpose and Scope

- Applies to all Members, Trustees, Local Governors, staff and external providers
- Ensures public funds are used appropriately and financial procedures are consistent across TCAT
- Applies across all TCAT academies including pooled funding arrangements

Legal and Compliance Framework

- Operates in line with relevant legislation, statutory guidance and TCAT policies
- Compliance required with funding agreement and Academy Trust Handbook
- Latest legislation applies even if updated during policy lifecycle

Governance and Accountability

- Members appoint Trustees and hold them to account
- Trust Board holds overall responsibility for financial management and governance
- Accounting Officer responsible for regularity, propriety and value for money
- Chief Financial Officer (CFO) leads financial strategy and operations
- Finance, Audit and Risk Committee provides scrutiny and assurance

Key Financial Responsibilities

- Ensure value for money and efficient use of resources
- Maintain accurate financial records and reporting
- Ensure compliance with financial procedures and internal controls
- Identify and manage risks and opportunities

Financial Oversight

- Trust Board retains overall responsibility for funds
- Financial scrutiny delegated to Finance, Audit and Risk Committee
- Regular meetings and reporting ensure accountability and challenge

Budget Setting and Management

- Balanced budget must be approved annually by the Trust Board
- Budgets linked to educational priorities and reviewed regularly
- Three-year forecasts prepared and monitored
- Regular management accounts reviewed by Trustees and committees

Cash Management and Controls

- Robust procedures ensure sufficient cash flow and prevent overdrawn accounts
- Authorisation controls apply to payments, cards and banking
- Petty cash and transactions are tightly controlled and monitored

Procurement and Spending

- Spending must achieve value for money and follow procurement regulations
- Competitive processes and due diligence required
- Conflicts of interest must be managed and declared

Income and Expenditure

- Income must be collected, recorded and reconciled accurately
- Expenditure monitored against budget with prompt action on variances
- Funding allocations across academies must be fair and transparent

Risk Management

- Risk register maintained and reviewed regularly
- Trust Board holds overall responsibility for risk oversight
- Appropriate insurance and contingency planning in place

Compliance, Audit and Reporting

- Annual accounts prepared, audited and submitted in line with requirements
- Internal scrutiny programme evaluates controls and risk management
- External auditors provide independent assurance
- Findings must be acted upon promptly

Fraud, Whistleblowing and Cyber Security

- Controls in place to prevent fraud, theft and irregularity
- Suspected fraud must be reported and investigated promptly
- Whistleblowing procedures protect staff raising concerns
- Cyber security risks are actively managed and monitored

Key Compliance Expectations for All Roles

- Act with integrity and in the best interests of TCAT
- Follow financial procedures and internal controls
- Declare conflicts of interest and avoid personal gain
- Support transparency, accountability and good governance

1. Legal framework

This policy has due regard to all relevant legislation and statutory guidance including, but not limited to, the following:

- [Employment Relations Act 1999](#)
- [Companies Act 2006](#)
- [Equality Act 2010](#)
- [The Education \(School Teachers' Appraisal\) \(England\) Regulations 2012 \(as amended\)](#)
- [DfE 'Academy trust handbook'](#)
- [DfE 'Related party transactions: information for academy trusts'](#)
- [Data Protection Act 2018](#)
- [UK General Data Protection Regulation \(UK GDPR\)](#)
- [HM Treasury 'Guidance on Public Sector Exit Payments: Use of Special Severance Payments'](#)

Where legislation has been passed or updated during the shelf life of this policy, we will always apply the latest version available irrespective of the version quoted here.

This policy operates in conjunction with the following policies:

- Articles of Association
- Cyber Crash File
- Cyber Response and Recovery Plan
- Charging and Remissions Policy (F11)
- Reserves and Investments Policy (F13)
- Tendering and Procurement Policy (F18)
- Gifts, Hospitality and Anti-Bribery Policy (F113)
- Anti-Fraud and Corruption Policy (F114)
- Data Protection Policy (F120)
- Conflicts of Interest Policy (GN13)

- Teachers' Pay Policy (HR7)
- Support Staff Pay Policy (HR11)
- Whistleblowing Policy (HR25)

Central TCAT policies have the policy number identified, e.g. "SG1". Where no policy number is identified this indicates the policy is a school specific policy available from an individual TCAT school's website.

2. Roles and responsibilities

Responsibilities for different groups and individuals within TCAT are set out in full throughout this policy. This section highlights key responsibilities.

The Members are responsible for:

- Appointing, by special resolution, new members or removing existing members other than, where there is one, the foundation/sponsor body and any members it has appointed
- Appointing Trustees in line with TCATs Articles of Association
- Where necessary, by special resolution, issuing direction to the Trustees to take a specific action
- Appointing TCATs auditors and receiving (but not signing) TCATs audited annual accounts
- Conducting the business of TCAT in accordance with company and charity law and adhering to TCATs funding agreement with the Secretary of State

Members will not be TCAT employees or occupy staff establishment roles on an unpaid voluntary basis. TCAT will not appoint anyone as a Member if they are subject to a section 128 direction.

The Trust Board is responsible for:

- Applying the highest standards of conduct and governance and taking full ownership of their duties
- Ensuring the Board meets at least three times a year, and conducts business only when quorate
- Approving a written scheme of delegation of financial powers
- Identifying the skills and experience it needs, including sufficient financial knowledge to hold the executive to account

- Managing conflicts of interests and related party transactions
- Approving a balanced budget for the financial year and minuting the approval
- Ensuring decisions about executive pay follow a robust evidence-based process reflecting the individual's role and responsibilities, and that the approach to pay is transparent, proportionate and justifiable
- Appointing a Finance, Audit and Risk Committee to advise on the adequacy of TCATs controls and risks
- Submitting audited accounts to the DfE by 31 December each year
- Ensuring an appropriate, reasonable and timely response is given to findings by auditors

Any newly appointed Executive Leader can only be a Trustee if the Members decide to appoint them as such, the Executive Leader agrees, and the Articles of Association permit it.

The Trust Board will appoint an Executive Leader – this will be the Chief Executive or equivalent. The Board will also appoint the Executive Leader as the Accounting Officer. The roles of Executive Leader and Accounting Officer will not rotate. The CFO will not hold the role of Accounting Officer.

When the Executive Leader is planning to leave TCAT, the Trust Board will approach TCATs Regional Director in advance to discuss TCATs structure and options, including plans for recruitment.

The Accounting Officer is responsible for:

- TCATs financial affairs
- Sharing the DfE's letter to Academy Trust Accounting Officers with the Members, Trustees, the CFO and other relevant stakeholders, arranging for it to be discussed by the Trust Board and taking action, where appropriate, to strengthen TCATs financial systems and controls
- Achieving value for money and the best possible educational outcomes through the economic, efficient and effective use of resources
- Ensuring regularity when dealing with items of income and expenditure in accordance with legislation, the terms of TCATs funding agreement and the 'Academy trust handbook' (ATH), and with TCATs internal procedures
- Ensuring propriety with regards to expenditure and receipts, including standards of conduct, behaviour and corporate governance
- Completing and signing a statement of regularity, propriety and compliance each year and submitting this to the DfE with the audited accounts

- Keeping full and accurate financial records
- The management of opportunities and risks
- Assuring the Trust Board that TCAT is compliant with the ATH and the funding agreement
- Informing the Trust Board, in writing, of any action or policy under consideration that is incompatible with the terms of the Articles of Association, funding agreement or the ATH
- Informing the DfE, in writing, where they have advised the Trust Board that they are in breach of the Articles of Association, funding agreement or ATH but the Board has continued with their actions

The CFO is responsible for:

- Acting as the principal finance officer for TCAT
- Ensuring that TCATs financial position is managed at a strategic level within the framework for financial control determined by the Trust Board
- Ensuring that all financial matters focus on the wider needs of TCAT, rather than on any individual TCAT academy
- Working with internal auditors to provide assurance to the Finance, Audit and Risk Committee and Trust Board
- Ensuring the annual accounts are properly presented and adequately supported by the underlying books and records of TCAT
- Challenging finance staff to ensure that value for money is routinely obtained
- Ensuring effective financial policies are in place across TCAT
- Liaising with the Headteacher/Head of School from each TCAT academy and the Academy Business Manager (ABM) regarding financial matters
- Maintaining CPD and undertaking relevant ongoing training

TCATs Finance, Audit and Risk Committee are responsible for:

- Directing TCATs programme of internal scrutiny and reporting to the Board on the adequacy of TCATs financial and other controls and management of risks
- Ensuring that risks are being addressed appropriately through internal scrutiny
- Reviewing the External Auditor's plan each year
- Reviewing the annual report and accounts

- Reviewing the External Auditor's findings and actions taken by TCATs managers in response to those findings
- Assessing the effectiveness and resources of the External Auditor to provide a basis for decisions by TCATs Members about the auditor's reappointment or dismissal or retendering
- Producing an annual report of the committee's conclusions following the first FAR meeting of the academic year, to advise the Trust Board and Members at the AGM and Board Meeting in December of that year, including recommendations on the reappointment, dismissal or retendering of the External Auditor, and their remuneration

Local Governing Bodies where delegated are responsible for:

- Reviewing with their Headteacher/Head of School their delegated academy budget as notified to the Headteacher/Head of School
- Ensuring that any grants are used for the purposes intended

The Trust Board will appoint a Governance Professional to support the Trust Board who is someone other than a Trustee, Headteacher/Head of School or Chief Executive Officer. The Governance Professional is responsible for ensuring the efficient functioning of the Trust Board by providing:

- Administrative and organisational support
- Guidance to ensure the Board works in compliance with the appropriate legal and regulatory framework, and understands the potential consequences of non-compliance
- Independent advice on procedural matters relating to the operation of the Board

The DfE will be informed within 14 calendar days if TCAT appoints or terminates the contract of:

- The Accounting Officer or CFO, including their contact information
- The Chair of the Trust Board, including their contact information
- A Member, Trustee or Local Governor (via Get Information About Schools (GIAS))
- A Headteacher/Head of School (via Get Information About Schools (GIAS))
- A Chair of a Local Governing Body (via Get Information About Schools (GIAS))

3. Financial oversight

TCAT will take full responsibility for its financial affairs, stewardship of assets and use of resources to maximise pupils' outcomes.

The Trust Board will meet at least three times a year and as required in order to discharge responsibilities.

The Finance, Audit and Risk Committee will meet at least six times a year.

The Trust Board will not delegate overall responsibility for TCATs funds. The Trust Board approves a written scheme of delegation of financial powers that maintains robust internal controls. This scheme of delegation will be reviewed annually, and at the next available Trust Board meeting when there has been a change in TCATs management or organisational structure. The Trust Board will delegate financial scrutiny and oversight to the Finance, Audit and Risk Committee, which will support the Board in maintaining TCAT as a going concern.

4. Budget setting

Those responsible for finance will ensure rigour and scrutiny in budget management. The Trust Board will approve and minute its approval of a balanced budget, and any significant changes to it, for the financial year to 31 August. Balanced budgets may include use of unspent funds brought forward from previous years.

The budget is a working document which may need revising throughout the year as circumstances change. Any significant revisions will be reported to the Finance, Audit and Risk Committee, as well as the Trust Board.

The budget planning process will follow an annual planning cycle and consists of the following four phases:

- Planning
- Budget setting
- Monitoring
- Review

The budget process will take the following elements into account:

- Forecasts of likely pupil numbers to estimate the amount of DfE grant available

- Review of other income sources
- Review of past performance against budgets
- Identification of potential efficiency and budget containment actions
- An annual review of expenditure headings to reflect known changes and expected variations in costs, such as pay increases, inflation or other anticipated changes

When reviewing and approving budgets for TCAT, the Trust Board ensures the following:

- Budget forecasts, for the current year and beyond, are compiled accurately, based on realistic assumptions and are reflective of lessons learned from previous years
- Pupil number estimates are challenged and that these underpin revenue projections, and review these on a termly basis
- An integrated approach to curriculum and financial planning is taken

Each TCAT academy will have an independent budget. An overall Trust balanced budget for the forthcoming financial year will be approved by the Trust Board, and this approval will be minuted. The annual budget will reflect the best estimate of the resources available to TCAT for the forthcoming year and will detail how those resources will be utilised, establishing clear links to support the objectives identified in school development plans.

The Trust Board will ensure that financial plans are prepared and monitored and will satisfy itself that TCAT remains a going concern and financially sustainable.

The Trust Board will take a longer-term view of TCATs financial plans consistent with the requirement to submit three-year budget forecasts to the DfE.

The Trust Board will set a Reserves and Investment Policy, and explain it in the annual report, including a clear plan for managing reserves.

Draft budgets will be presented to Headteachers/Heads of School via the Finance, Audit and Risk Committee and the CFO, as well as to the Trust Board, together with a supporting report for approval of the Trust Board. Once budgets are agreed, this will be communicated to all responsible budget holders to ensure they are aware of the overall budgetary constraints.

The Trust Board will notify the DfE, via the customer help portal, within 14 calendar days of any meeting at which it proposes to set a revenue deficit budget for the current financial year that cannot be addressed through the use of unspent funds carried forward from previous years. The Board recognises that setting such a budget would be non-compliant with both the funding agreement and the Academy Trust Handbook.

5. Budget management and monitoring

To implement a smooth-running planning process, the CFO will create a budget timetable which outlines important dates, such as when information will be collected, including salary information and estimated budget allocation. A continuous review of the aims and priorities of the strategy will be undertaken based on the monitoring and analysis of performance.

The Academy Business Manager (ABM) will be responsible for monitoring income and expenditure throughout the year. Any potential overspend against the budget will be discussed with the CFO before receiving approval.

A three-year budget forecast will be prepared when the budget for the current financial year is being set. The CFO will prepare monthly management accounts, setting out TCATs financial performance and position. including an income and expenditure account, variation to budget report, cash flow information and balance sheet. The accounts will be shared with the Chair of the Trust Board and circulated to all Trustees every month. The Finance, Audit and Risk Committee and the Trust Board will consider the management accounts when it meets and will ensure appropriate action is being taken to maintain financial viability. The Trust Board will select key financial performance indicators and measure its budgetary performance against these regularly.

The monitoring process will be effective and timely in highlighting variances in the budget so that differences can be investigated, and action taken where appropriate. The Finance, Audit and Risk Committee will continually monitor the quality of the financial information presented to them to ensure that what is provided remains appropriate, particularly in terms of its timing, level of detail and narrative.

TCAT will submit a budget forecast return (BFR) to the DfE each August. TCATs BFR outturn information will be included in the budget forecast return. The returns will be approved by the Trust Board before submission to the DfE.

Where the Trust Board has concerns about TCATs financial performance, it will act quickly to ensure TCAT has adequate financial skills in place and consider whether additional financial reporting is required.

6. Cash management

TCAT has robust procedures in place to manage its cash position and will avoid becoming overdrawn on any of its bank accounts so that it does not breach restrictions on borrowing.

The ABM and the CFO will prepare cash flow forecasts to ensure that TCAT has sufficient funds available to cover day-to-day operations. The ABM will record all transactions regarding cash flow, and the CFO will record transactions across TCAT. When producing cash flow forecasts, if significant balances can be foreseen, steps will be taken to invest the surplus funds.

The Trust Board will approve and maintain the Reserves and Investment Policy to manage and track TCATs financial exposure. Security of funds will take precedence over revenue maximisation. The Board will exercise care and skill in all investment decisions, taking advice from a professional adviser where appropriate. TCATs Reserves and Investment Policy will be reviewed regularly to ensure value for money and alignment with TCATs charitable aims.

All cheques and other instruments authorising withdrawal from any of TCATs bank accounts will bear authorising signatures or electronic signatures in line with the scheme of delegation.

Debit cards linked to a TCAT bank account are issued to personnel under the scheme of delegation to pay for goods and services when the normal ordering processes are not possible. The procurement of goods and services using debit cards will be kept to a minimum and monitored by the CFO. Payment via debit or credit card requires the same authorisation as that of cheques.

TCAT does not normally keep petty cash tins in schools, however, where we do, the maximum amount of £200 will be stored in the tin and the School Administrator will manage it. Across TCAT, the ABM is responsible for the management of petty cash and will:

- Ensure petty cash is held securely
- Make reimbursements only on the Reimbursements to Individuals Form
- In exceptional circumstances, make cash available to staff in advance of a receipt being available for items under £10
- Reconcile petty cash monthly
- Ensure the petty cash is available for checking at any time
- Record all petty cash transactions other than those made in schools with a petty cash provision by the School Administrator

In the interests of security, petty cash payments will be limited to £20. Higher value payments will be made via online banking or cheque. Details of monies held in the safe will reflect balances shown in the cash book.

Valid receipts for all goods purchased will be provided. Other than where a school holds a petty cash provision and the School Administrator manages such provision, the ABM will be available each day to reimburse petty cash expenses.

7. Purchasing, procurement and returns

Full details of TCATs procurement processes are outlined in TCATs Tendering and Procurement Policy. TCAT will ensure:

- Spending has been for the purpose intended and there is propriety in the use of public funds, including in relation to any actual or perceived conflicts of interest
- Spending decisions represent value for money
- Internal delegation levels are applied
- A competitive procurement procedure is in place and incorporated into TCATs financial framework, and the procurement rules and thresholds in the Procurement Act 2023 and its associated regulations and Find a Tender service are observed
- Appropriate due diligence is in place
- Professional advice is obtained where appropriate

All TCAT academies will act in accordance with TCATs Tendering and Procurement Policy and comply with the procurement rules and thresholds in The Public Contracts Regulations 2015 and Find a Tender service. TCAT will refer to the DfE's 'Buying for schools: how to buy what you need' tool to obtain value for money and apply relevant procurement regulations.

8. Income and expenditure

When allocating funding, including where GAG is pooled as it is in TCAT, the Trust Board will consider the funding needs and allocations of each TCAT academy. Headteachers/Heads of School may appeal any funding allocation decisions to the Trust Board. If the matter is not resolved, the appeal may be escalated to the DfE, whose decision will be final and may result in pooling provisions being disappplied. TCAT does not have and will not pool private finance initiative (PFI) funding. The CFO will monitor the receipt of grants to ensure all funds due to academies are collected appropriately. TCAT collects income from parents via a number of methods including, but not limited to, the following:

- School meals
- Trips and residential visits
- Book bags and uniform
- Nursery places
- Breakfast and after school club lettings
- Reimbursements from various parties and activities

There are two main areas of expenditure:

- **Salaries** – This forms the largest element of expenditure. Salaries of all staff members will be reviewed on an annual basis by the Executive Headteacher/CEO and the CFO, with effect from 1 September and no later than 31 October. Pay review recommendations are then given to the Trust Board for discussion and authorisation. The Finance, Audit and Risk Committee confirms pay awards, incremental progression and performance-led pay increases, all of which the CFO will cost, using known figures and estimates, when preparing the draft budget
- **Premises maintenance** – A combination of maintenance surveys and historical costs will form the basis for planned maintenance. The CFO will incorporate an allowance for unexpected contingencies, as well as for any small new works which may be proposed in-year. Staff members will follow the procedure outlined in their Staff Handbook when requesting maintenance of premises or new work.

The ABM will keep an up-to-date record of the income and expenditure across TCAT. The ABM will bank the entirety of any money collected in return for goods or services, such as a school trip, in the appropriate bank account. The ABM is responsible for preparing reconciliations between the sums collected, the sums deposited at the bank, and the sums posted to the accounting system. Reconciliations will be prepared promptly following the banking of money and will be reviewed and certified by the CFO.

TCATs funds will not be used to purchase alcohol for consumption, except where it is to be used in religious services.

9. Investments

Where the Trust Board wishes to make investments to further TCATs charitable aims, it will ensure that investment risks are properly managed. When considering an investment, the Board will:

- Act within its powers to invest as set out in the Articles of Association
- Act in line with TCATs Reserves and Investment Policy and review this policy on a regular basis
- Ensure value for money
- Take advice from professional advisers where appropriate
- Ensure that exposure to investment products is tightly controlled so that security of funds takes precedence over revenue maximisation
- Ensure investment decisions are in the best interests of TCAT

Prior approval will be sought from the DfE before all investment transactions that are novel, contentious and/or repercussive, regardless of value.

10. Borrowing and debt

Prior approval will be obtained from the DfE before borrowing from any source, where such borrowing will be repaid from grant monies or secured on assets funded by grant monies.

Credit cards will only be used for business expenditure. Payment via credit card requires the same authorisation as that of cheques. Credit card balances will be cleared before any interest accrues.

TCAT will prepare and monitor financial plans to ensure ongoing financial health. TCAT will disclose aggregate figures for transactions of any amount and separate disclosure for individual transactions above £5,000 in its audited accounts for writing off debts and losses, as well as guarantees, letters of comfort and indemnities.

The CFO will contact individuals of any outstanding debts owed after 30 days of the notification of payment, e.g. an invoice being sent. The CFO will issue payment reminders to any non-payments at the following intervals:

- 4 weeks from the invoice being sent – first reminder
- 6 weeks from the invoice being sent – second reminder
- 10 weeks from the invoice being sent – final reminder

If, after the final reminder is sent, payment is not received in full, the CFO will send a letter informing the individuals that if TCAT does not receive payment within 14 days, they will refer the matter to a small claims court.

Debts will not be written off without the express approval from the Trust Board. TCAT will also obtain prior approval from the DfE where it wishes to write off debts and losses, enter into guarantees or letters of comfort, and/or indemnities which are not in the normal course of business, where the following delegated limits apply:

- 1 percent of total annual income or £45,000 (whichever is smaller) per single transaction
- Cumulatively, 5 percent of total annual income in any financial year per category

The CFO will keep accurate records of the debt process, including:

- Logging invoices and receipts on the trust's accounting system
- Keeping any emails pertaining to debt collection for three months after the payment has been made
- Keeping emails of payment notifications, ensuring each email clearly states the number of the reminder and the date it was sent

11. Fixed assets

TCAT will obtain prior approval from the DfE for the following transactions:

- Acquiring a freehold of land or buildings
- Disposing of a freehold of land or buildings
- Disposing of heritage assets, as defined in financial reporting standards, beyond any limits in TCAT's funding agreement for the disposal of assets generally

Other than the transactions outlined above, TCAT will not need the DfE's approval to dispose of any other fixed assets. Any disposal will maintain the principles of value for money, regularity and propriety.

The Trust Board will refer to the DfE's 'Good estate management for schools' guidance to help them to manage capital assets and budgets.

12. Leasing

For the purpose of this policy, there are two types of lease:

- Finance lease – a form of borrowing

- Operating leases – not a form of borrowing

TCAT will obtain prior approval from the DfE for the following lease transactions:

- Taking up a finance lease on any class of asset not on the DfE approved list in “Changes to leasing agreements for academy trusts” for any duration from another party
- Taking up a leasehold or tenancy agreement on land or buildings from another party for a term of seven or more years
- Granting a leasehold interest, including a tenancy agreement, of any duration, on land and buildings to another party

Any lease will maintain the principles of value for money, regularity and propriety. Advice will be sought from TCATs external auditor if there is any doubt over whether a lease involves borrowing.

13. Gifts

The Gifts, Hospitality and Anti-Bribery Policy sets out TCATs procedures relating to the acceptance of gifts, hospitality, awards, prizes and any other benefit that might be seen to compromise the judgement or integrity of TCAT. The value of any gifts will be reasonable and within the limits set out in the Gifts, Hospitality and Anti-Bribery Policy. The decision to make gifts will be documented and have regard to propriety and regularity in the use of public funds.

14. Related party transactions

All TCAT academies will act in accordance with TCATs Conflicts of Interest Policy. TCAT will be even-handed in their relationships with related parties by ensuring:

- Compliance with their statutory duties to avoid conflicts of interest, benefits are not accepted from third parties, and interests in proposed transactions or arrangements are declared
- A Declared Conflicts of Interest Register has been completed
- No member of TCAT uses their connection to TCAT for personal gain
- All payments are permitted by the Articles of Association or by authority from the Charity Commission
- The Charity Commission approves payments to a Trustee where there is a significant advantage to the academy
- Any payment provided to the persons referred to in the ‘At-cost requirements’ sub-section of this policy satisfies the ‘at cost’ requirements

The Trust Board will ensure procedures pertaining to related party transactions are applied across the MAT. The Trust Board and Accounting Officer will manage personal relationships with related parties to avoid both real and perceived conflicts of interest, promoting integrity and openness in accordance with 'The Seven Principles of Public Life.'

The Chair of the Trust Board and the Accounting Officer will ensure their capacity to control and influence does not conflict with requirements. TCAT recognises that some relationships with related parties may attract greater public scrutiny, such as the following:

- Transactions with individuals in a position of control and influence, including the Chair of the Trust Board and the Accounting Officer
- Payments to organisations with a profit motive, as opposed to those in the public or voluntary sectors
- Relationships with external auditors beyond their duty to deliver a statutory audit

TCAT will keep up-to-date records and make sufficient disclosures in its annual accounts to show adherence to the high standards of accountability and transparency required within the public sector.

TCAT will report all related party transactions made to the DfE in advance of the transaction taking place. TCAT will obtain prior approval from the DfE for related party transactions that are novel, contentious and/or repercussive, regardless of value, using DfE's related party online form and before any aspect of the transaction is agreed or occurs. For the purpose of reporting to, and approval by the DfE, related party transactions do not include salaries and other payments made by TCAT to a person under a contract of employment through TCATs payroll.

TCAT will obtain approval from the DfE for the supply of goods or services to TCAT by a related party agreed on or after 1 September 2023, where any of the following limits apply:

- The contract or other agreement exceeds £40,000
- The contract or other agreement of any value would mean the cumulative value of contracts and other agreements with the related party exceeds, or continues to exceed, £40,000 in the same financial year ending 31 August

Approval will not be required where contracts and other agreements for the supply of goods or services to TCAT are with colleges, universities and schools which are sponsors of TCAT, and other state funded schools and colleges, including academies. This concession will not apply to transactions with a subsidiary of such a related party.

Declared Conflicts of Interest Register

All business and pecuniary interests will be recorded on the appropriate area of Governor Hub, including:

- Directorships, partnerships and employments with businesses
- Trusteeships and governorships at other educational institutions and charities
- For each interest: the name of the business, the nature of the business, the nature of the interest and the date the interest began

Declared Conflicts of Interest will identify any relevant material interests from close family relationships between TCATs Members, Trustees or Local Governors. Relevant material interests arising from close family relationships between these individuals and employees will also be identified. Conflicts of Interest will be kept up to date at all times and amended when any new interests are declared.

The relevant business and pecuniary interests of Members, Trustees, Local Governors and the Accounting Officer will be published on TCATs website.

'At cost' requirements

TCAT will not pay more than 'cost' for goods or services provided by the following:

- Any TCAT Member or Trustee
- Any individual or organisation related to a TCAT Member or Trustee, namely:
 - A relative of a Member or Trustee: defined as a close member of the family, or member of the same household, who may be expected to influence, or be influenced by, the person. This includes, but is not limited to, a child, parent, spouse or civil partner
 - An individual or organisation conducting business in partnership with the Member, Trustee or a relative of the Member or Trustee
 - A company in which a Member or the relative of a Member (taken separately or together), and/or a Trustee or the relative of a Trustee (taken separately or together), holds more than 20 percent of the share capital or is entitled to exercise more than 20 percent of the voting power at any general meeting of that company
 - An organisation which is controlled by a Member or the relative of a Member (acting separately or together), and/or a Trustee or the relative of a Trustee (acting separately or together) – an organisation is controlled by an individual or organisation if that individual or organisation is able to secure that the affairs of the body are conducted in accordance with the individual's or organisation's wishes

- Any individual or organisation given the right under TCATs Articles of Association to appoint a Member or Trustee of TCAT, or any body connected to the individual or organisation
- Any individual or organisation recognised by the Secretary of State as a sponsor of the trust, or any body connected to the individual or organisation

A body is connected to an individual or organisation if it is controlled by the individual or organisation, controls the organisation, or is under common control with the individual or organisation, namely any of the following:

- Holding a greater than 20 percent capital share or equivalent interest
- Having the equivalent right to control management decisions of the body
- Having the right to appoint or remove a majority of the board or governing body

'At cost' requirements do not apply to TCATs employees unless they are employed by one of the parties outlined in this section. 'At cost' requirements apply to contracts for goods and services from a related party exceeding £2,500, cumulatively, in any one financial year. Where a contract takes TCATs cumulative annual total with the related party beyond £2,500, the element above £2,500 must be at no more than cost.

If any of the parties outlined in this section are based in, or work from, TCATs premises, TCAT will agree an appropriate sum to be paid to TCAT for use of the premises, unless the party is conducting work on behalf of TCAT.

'At cost' requirements apply to legal advice or audit services when the organisation's partner directly managing the service is a Member or Trustee of TCAT, but not in other cases.

TCAT will ensure that any agreement with an individual or organisation referred to in this section is procured through an open and fair process and is:

- Supported by a statement of assurance from the individual or organisation to TCAT confirming their charges do not exceed the cost of the goods or services
- On the basis of an open book agreement including a requirement for the supplier to demonstrate clearly, if requested, that their charges do not exceed the cost of supply

The cost will be the full cost of all the resources used in supplying the goods or services and will not include any profit. Full cost includes:

- All direct costs – the costs of any materials and labour used directly in producing the goods or services
- Indirect costs – a proportionate and reasonable share of fixed and variable overheads

15. Payroll

Each TCAT academy will act in accordance with the Teachers' Pay Policy and Support Staff Pay Policy.

All payroll transactions relating to TCAT staff, permanent or casual, will be processed through the payroll system. Payments for employment will not be made through any other mechanism. The main elements of the payroll system include staff appointments, payroll administration and payments. Payroll is notified of any staff absence.

The Executive Headteacher/CEO and CFO are responsible for ensuring that:

- Payments are made only to bona fide employees
- Payments are in accordance with individuals' conditions of employment
- Deductions, including income tax, national insurance and pensions, are properly administered
- Payments are made only in respect of services provided to TCAT
- Amendments to the payroll are properly processed

The ABM, in collaboration with the Chief Finance Officer, is responsible for keeping the staff personnel database up to date via the designated recording system. This will include the following information about staff members:

- Salary
- Bank account details
- Taxation status
- Personal details
- Any deductions or allowances payable

Throughout each year, the Executive Leadership and school SLT's will review staffing requirements for the following academic year and propose any changes. These proposals will be reviewed and approved by the Finance, Audit and Risk Committee. The Finance, Audit and Risk Committee is responsible for authorising the following salary changes:

- Pay awards for support staff
- Staffing structure changes
- Performance-related pay progression

The CFO will randomly select one employee each month and check the calculation of gross to net pay, to ensure that the payroll system is operating correctly. Payroll is continuously monitored and reviewed by the CFO to ensure any changes have been implemented correctly and the information is up to date.

Payslips will be produced on a monthly basis and administered to employees via secure email, or in person where requested, on the 28th of each month.

Executive pay

The Trust Board will ensure that executive pay (including salary and any other benefits), follow a robust evidence-based process and are a reasonable and defensible reflection of the individual's role and responsibilities. No individual will be involved in deciding their salary.

The Trust Board will discharge its responsibilities effectively, ensuring its approach to pay and benefits is transparent, proportionate and justifiable, including:

- **Process** – that the procedure for determining executive pay and benefits is agreed by the Board in advance and documented. The Board ensures that both pay and benefits are kept proportionate
- **Independence** – decisions about executive pay and benefits reflect independent and objective scrutiny by the Board and conflicts of interest are avoided
- **Robust decision-making** – factors in determining pay and benefits are clear, including whether educational and financial performance considerations, and the degree of challenge in the role, have been considered
- **Proportionality** – pay and benefits represent good value for money and are defensible relative to the public-sector market
- **Commercial interests** – the Board is sighted on broader business interests held by senior executives, and is satisfied that any payments made by the trust to executives in relation to such interests do not undermine the transparency requirements for disclosing pay in accordance with the Academies Accounts Direction
- **Documentation** – the rationale behind the decision-making process, including whether the level of pay and benefits reflects value for money, is recorded and retained

- A basic presumption that executive pay and benefits should not increase at a faster rate than that of teachers, in individual years and over the longer term
- Understanding that inappropriate pay and benefits can be challenged by the DfE, particularly in any instance of poor financial management of TCAT

TCAT publishes on its website, in a separately readily accessible form, the number of employees whose benefits exceeded £100,000, in £10,000 bandings for the previous year ended 31 August. Benefits for this purpose include salary, TCATs pension contributions, other taxable benefits and termination payments.

Should TCAT enter into an off-payroll arrangements with someone who is not an employee, the amount paid by TCAT for that person's work will also be included in the website disclosure where payment exceeds £100,000, as if they were an employee.

Electric Vehicle (EV) salary sacrifice schemes will not require DfE approval where no liability falls on TCAT if an employee does not fulfil their contractual obligations with the scheme provider. For other types of EV salary sacrifice schemes, or where TCAT is under a Notice to Improve (Ntl), prior DfE approval will be sought.

16. Charging and remissions

The Trust Board is responsible for creating a Charging and Remissions Policy. Each academy will act in accordance with TCATs Charging and Remissions Policy at all times. The Finance, Audit and Risk Committee will review the Charging and Remissions Policy annually, seeking advice from the CFO where necessary.

Charging is permitted for education provided out of school hours, unless it is within the requirements of the national curriculum or to fulfil statutory duties relating to RE. The Trust Board can choose to remit charges wholly or in part.

TCAT may charge parents for the cost to replace items broken, damaged or lost if it is due to pupil behaviour. Payments for activities will be processed and recorded by the ABM. The ABM is responsible for ensuring that the correct invoices are sent to parents, and that payment is received.

17. VAT procedures

TCAT and our academies, are registered for VAT and are entitled to reclaim VAT on qualifying purchases through a monthly VAT return. Under legislation, VAT claims can be made on expenditure which supports TCATs core business purposes.

A report is run for across TCAT academies by the CFO, to provide the data necessary for the completion of the VAT reclaim form. VAT is reclaimed monthly. Only one return for TCAT is required by HMRC.

TCAT is eligible to reclaim most of the VAT it pays on invoices from HMRC. Any invoices for which VAT cannot be reclaimed, as the purchases were for business activity, are identified and deleted. Where invoices relate partly to business activity and partly to non-business activity, only the proportion of the VAT relating to the non-business activity will be reclaimed.

TCAT will not recoup the VAT element of journeys in the UK or abroad which are identified in invoices unless TCAT is making substantial and direct cash subsidies for each pupil.

Reclaimed VAT will not be debited to the individual academies, but to the VAT control account of the trust. On receipt of the reclaimed VAT from HMRC, the CFO will review the remittance, confirm whether this equals the claim made and sign the remittance to confirm this agreement.

18. Risk management

TCAT will maintain a risk register and manage risks to ensure its effective operation, including contingency and business continuity planning. Risk management covers the full operations and activities of TCAT, not only financial risks.

The Trust Board will take overall responsibility for risk management, including ultimate oversight of the risk register, while drawing on advice provided to it by the Finance, Audit and Risk Committee. The Trust Board will review the risk register at least annually.

TCAT will have adequate insurance cover in compliance with its legal obligations and is a member of the academies risk protection arrangement. TCAT will cooperate with risk management auditors and risk managers and will implement any reasonable recommendations made to them.

19. Special payments

Certain transactions made by TCAT may fall outside of the usual planned range of activity and may exceed statutory and contractual obligations. TCAT will treat such transactions as special payments.

For the purpose of this policy, special payments include:

- Staff severance payments
- Compensation payments
- Ex-gratia payments
- Extra-statutory payments
- Extra-contractual payments
- Extra-regulatory payments

Where TCAT considers making a staff severance payment above statutory or contractual entitlements, the following factors will be considered prior to making the commitment:

- The proposed payment is in the interest of TCAT
- The payment is justified, based on legal assessment of the chances TCAT will successfully defend the case at employment tribunal
- The level of settlement is less than the legal assessment of what the relevant body will award

TCAT will not make severance payments where the money could be interpreted as a reward for failure, e.g. gross misconduct or poor performance; the only instance in which TCAT may offer severance payments in the event of gross misconduct would be where the claimant would be likely to succeed in an employment tribunal because of procedural or legal errors. In the case of poor performance, the cost of a severance payment will be considered against the time and cost of taking the individual through performance management and capability procedures.

Where TCAT is considering a severance payment equal to or greater than £50,000, the trust will seek prior approval from the DfE. The DfE will refer the transaction to HM Treasury so the TCAT will allow sufficient time for this to be considered. Value for money will be shown for all severance payments.

TCAT will also obtain prior approval from the DfE before making a special staff severance payment where:

- An exit package which includes a special severance payment is at, or above, £100,000
- The employee earns over £150,000
- A payment is novel, contentious or repercussive

Compensation payments will take account of the facts of the matter ensuring value for money is achieved. For compensation equal to or greater than £50,000, prior approval from the DfE will be sought. Ex-gratia payments will always be referred to the DfE for approval.

In the case of ex-gratia, extra-statutory, extra-contractual and extra-regulatory payments, TCAT will always seek prior approval from the DfE before making any such payment.

TCAT will consider whether cases reveal concerns pertaining to the effectiveness of internal control.

20. Annual accounts and auditing

TCAT will maintain accounting records and prepare an annual report and audited accounts in line with the Charity Commission's 'Statement of Recommended Practice' and the DfE's 'Academies Accounts Direction.'

The audited accounts will be:

- Submitted to the DfE by 31 December each year
- Published on TCATs website by 31 January
- Filed with Companies House in accordance with company law requirements, usually by 31 May
- Provided to every Member (under the Companies Act)
- Provided to anyone who requests a copy

All copies of the accounting audit will be stored and filed securely, in line with TCATs Data Protection Policy.

TCAT will put in place sound internal control, risk management and assurance processes, which follow a tiered approach comprising:

- Clearly communicated procedures, structures and training of staff

- Appropriate day-to-day supervision and checks by management
- Internal scrutiny overseen by an audit and risk committee
- External audit and assurance

The control framework will:

- Ensure delegated financial authorities are complied with
- Maintain appropriate segregation of duties
- Co-ordinate the planning and budgeting process
- Apply discipline in financial management, including managing debtors, creditors, cash flow and monthly bank reconciliations
- Plan and oversee capital projects, including those relating to estate safety
- Manage and oversee assets and maintain a fixed asset register
- Ensure regularity, propriety and value for money in the organisation's activities
- Ensure a risk register is maintained and reviewed by the Board, drawing on advice provided to it by the Finance, Audit and Risk Committee
- Reduce the risk of fraud and theft
- Deliver independent checking of controls, systems, transactions and risks

Internal scrutiny

Internal scrutiny will be conducted within TCAT and directed by the Finance, Audit and Risk Committee, alongside the work of an External Auditor, to provide independent assurance to the Trust Board that its financial and other controls, and risk management procedures, are operating effectively.

Internal scrutiny will focus on:

- Evaluating the suitability of, and level of compliance with, financial and non-financial controls, including assessing whether procedures are designed effectively and efficiently, and checking transactions to confirm whether agreed procedures have been followed
- Offering advice and insight to the Board on how to address weaknesses in financial and non-financial controls
- Ensuring all categories of risk are being adequately identified, reported and managed

The programme of internal scrutiny will be covered by a scheme of work, driven and agreed by the Finance, Audit and Risk Committee, and informed by risk. The programme of work will be spread appropriately over the year to ensure higher risk areas are reviewed in good time. With reference to its risk register, TCAT will identify on a risk basis the areas it will review each year and modify its checks accordingly.

Internal scrutiny will take account of output from other assurance providers to inform the programme of work. Independence in internal scrutiny will be achieved by establishing appropriate reporting lines whereby those carrying out checks report directly to a committee of the Board. Internal scrutiny will be kept under review and if any changes in size, complexity or risk profile become apparent, TCAT will consider whether its approach remains suitable.

TCAT will confirm, in its governance statement, the method(s) it uses for internal scrutiny and why these are used. TCAT may also use other individuals or organisations where specialist non-financial knowledge is required. Where this is done, TCAT will reflect the individual's or organisation's findings, recommendations and conclusions as part of the summary document submitted to the DfE.

Findings arising from internal scrutiny will be used to inform the Accounting Officer's statement of regularity in the annual accounts. Regular reports of the programme of work will be provided at each Finance, Audit and Risk Committee Meeting, including recommendations to enhance financial and other controls and risk management.

TCAT will submit its annual summary report of the areas reviewed, key findings, recommendations and conclusions to the DfE by 31 December each year when it submits its audited annual accounts. If requested, TCAT will also provide any other internal scrutiny reports.

External auditing

TCAT will appoint an External Auditor to give an opinion on whether its annual accounts present a true and fair view of TCATs financial performance and position. TCAT will retender its external audit contract at least every five years.

The contract with the External Auditor will be in writing and be accompanied by a letter of engagement that only covers the details of the external audit including the requirements of the DfE. The letter of engagement will also include details of the removal of External Auditors, before the expiry of the term of office, in exceptional circumstances. There will be a separate letter of engagement for additional services beyond the prescribed audit.

The Accounting Officer will produce a statement on regularity, propriety and compliance and this will be included in TCATs annual accounts. The statement on regularity, propriety and compliance will include a responsibility to ensure that:

- There is efficient and effective use of resources in their charge
- Public money is spent for the purposes intended by parliament
- Appropriate standards of conduct, behaviour and corporate governance are maintained when applying the funds under their control

TCAT will respond promptly, reasonably and appropriately to any findings by the auditors. The Trust Board will notify the DfE immediately of the removal or resignation of the auditors.

21. Record keeping

All financial transactions of TCAT are recorded including, but not limited to, the following:

- Purchases and tenders
- Returns
- Payroll
- Cash flow
- Income and expenditures
- VAT returns

The CFO is responsible for keeping up-to-date records of TCATs financial state. The ABM and CFO are responsible for keeping up-to-date records in relation to the finances of TCAT academies. Records will include the following information:

- Income and expenditure; identifying which transactions were cheques and which were cash payments
- The income and expenditure for each activity, with the activity recorded as a budget heading
- A balance sheet which identifies total income, expenditure and the balance for each budget heading
- The total income and expenditure for the year
- The balance and carry forward from the previous year
- Identified profit and loss – any causing concern is investigated

Each academy has its own set of financial records for day-to-day operational purposes and budget management held centrally by the ABM. A record will be kept of all the monies kept on the premises prior to banking, as well as the amount which is kept as petty cash.

Third party access rights

The DfE or its agents may carry out audits and investigations at TCAT, who will provide the DfE with access to all books, records, information, explanations assets, premises and staff, and the DfE may take copies of relevant documents.

Where the DfE has concerns about financial management and/or governance at TCAT, it may wish to obtain from third parties information or documentation about TCAT which the DfE considers relevant for the purposes of its investigation. TCAT will provide the DFE with written authority giving permission for any third party to provide such information to the DfE or its agents.

22. Notices to improve

Where the DfE has concerns about TCATs financial management and/or governance and has issued a Notice to Improve (Ntl), TCAT will comply with this notice.

The DfE will notify TCAT of the date of which it published the Ntl.

TCAT will publish any Ntl issued by the DfE on its website within 14 days of it being issued and retain this on the website until it is lifted by the DfE. If a Ntl is issued, TCAT will seek prior approval from the DfE for all transactions outlined in the 'Special payments' section of this policy, specifically:

- Special staff severance payments
- Compensation payments
- Writing off debts and losses
- Entering into guarantees, indemnities or letters of comfort
- Disposals of fixed assets beyond any limit in the funding agreement
- Taking up a leasehold or tenancy agreement on land or buildings of a duration beyond any limit in the funding agreement
- Carrying forward of unspent general annual grant (GAG) from one year to the next beyond any limit in the funding agreement
- Pooling of GAG

Where required, TCAT will seek prior approval from the DfE before entering into transactions with related parties. TCAT will submit additional information, such as monthly income and expenditure accounts, if required by the DfE.

23. Whistleblowing, fraud and cyber-crime

TCAT puts proportionate controls in place to mitigate the risks of fraud, theft and irregularity, e.g. regular inspections addressing risks, and implements an Anti-Fraud and Corruption Policy.

Where instances of fraud, theft or irregularity are suspected or identified the Trust Board will investigate it promptly and should any evidence of fraud be found, they will take appropriate action. In any instance of fraud, theft or irregularity whereby the amount defrauded comes to a total exceeding £5,000 in a financial year, the Trust Board will report it to the DfE as soon as they become aware of it.

When reporting to the DfE on instances of fraud, theft or irregularity, TCAT will include the following information:

- Full details of the event(s) with all key dates
- The financial value of the loss
- The measures taken by TCAT to prevent recurrence
- Whether the matter was referred to the police and if not, the reasons why
- Whether the insurance or the risk protection agreement have offset any loss

If a member of staff suspects their colleagues are involving them in matters of fraud, they have a duty, as a TCAT employee, to raise suspicions to a member of their SLT (who will inform the Executive leadership) or to the Executive Leadership. Reports of fraud will be treated in a fair and unbiased manner. If the report of fraud is against a member of the SLT or the Executive Leadership, the member of staff can go directly to the Chair of the Trust Board.

The CFO will be responsible for the initial enquiries of fraud, theft or irregularity – they will then pass on their findings to the Trust Board for further inspection. Upon receiving the initial findings, the Trust Board will:

- Determine whether further investigation is warranted
- Determine the initial response to the alleged perpetrator when this is a member of TCAT staff
- Determine who will carry out the investigation
- Determine which outside agencies will be involved
- Assess the risk of the fraud and the perpetrator to TCAT

- Determine to whom day-to-day management of the response will be given
- Allocate responsibility for damage limitation action
- Determine the course of action to recover losses
- Determine the course of action to be taken against the perpetrator
- Evaluate the events which enabled the fraud to occur
- Ensure preventative action is taken to prevent recurrence
- Report to the DfE any instances of fraud, theft or irregularity exceeding £5,000 individually, or £5,000 cumulatively in the financial year

TCATs Whistleblowing Policy outlines the procedures to follow in the event of a report being made by a member of staff, as well as the appeals process and what can be done in the event of a whistleblower being treated unfairly. All concerns raised by whistleblowers are responded to properly and fairly in line with TCATs Whistleblowing Policy.

Headteachers and Heads of School will ensure all their staff are aware of the Whistleblowing Policy, ensuring that they understand the process of reporting a concern and what they can expect once they have brought a concern to the attention of the academy. TCATs Whistleblowing Policy is published on TCATs website.

TCAT is aware of the risk of cyber-crime and will implement its Cyber-Security Policy and Cyber Response and Recovery Plan across the trust and individual schools will maintain their own Cyber Crash File. Proportionate controls will be put in place to manage risks, and appropriate action will be taken where a cyber-security incident has occurred.

TCAT will not pay ransom demands following a cyber-attack on trust infrastructure.

Monitoring and review

At any point this policy is updated or fully reviewed, it will be updated on the main TCAT website and will automatically update on all TCAT school websites simultaneously.

Where an annual check or other check results in minor changes, the Version History will be reviewed and updated with a change in the number following the decimal point, for example, v1.1 ⇒ v1.2. Where the policy is reviewed in full, then the number before the decimal point will change and reset, for example v1.4 ⇒ v2.0.

Any changes made by the Executive Headteacher/CEO in collaboration with the Board Appointed Trustee will be passed to the Trust Board for ratification and subsequently be notified to Clerks to Local Governing Bodies and Headteachers/Heads of School.

The next scheduled full review date for this policy is 25th June 2027.

Date approved by the Board Appointed Trustee: 26th June 2026.

To be approved by Finance Audit and Risk Committee at the first meeting after 26th June 2026.

To be ratified and recorded in the minutes at the first Trust Board Meeting after 26th June 2026.

Trust Glossary

AA	Admissions Authority	H&S	Health and Safety
AAI	Adrenaline Auto-Injector (Epi Pen)	HoS	Head of School
ACM	Asbestos Containing Materials	HSE	Health and Safety Executive
AHT	Assistant Headteacher	ICO	Information Commissioners Office
AIR	Attendance Intervention Reviews	IDSR	Inspection Data Summary Report
APDR	Assess Plan Do Review Cycle	IHP	Individual Healthcare Plan
APIs	Application Programming Interfaces	IRMS	Information and Records Management Society
ASC	Autistic Spectrum Condition	IWF	Internet Watch Foundation
ASP	Analyse School Performance	KCSIE	Keeping Children Safe in Education
ATH	Academy Trust Handbook	KS1/2/3/4	Key Stage 1/2/3/4
BAME	Black, Asian and Minority Ethnic Backgrounds	LAC	Looked After Child
BAT	Board Appointed Trustee	LADO	Local Authority Designated Officer
BCP	Business Continuity Plan	LGB	Local Governing Body
BFR	Budget Forecast Return	LLC	Low-Level Concerns
CEO	Chief Executive Officer	LSA	Learning Support Assistants
CFO	Chief Financial Officer	MASH	Multi-Agency Safeguarding Hub
CIF	Condition Improvement Fund	MAT	Multi-Academy Trust

CIN	Child in Need	MFA	Multi-Factor Authentication
CLA	Children Looked After	MFL	Modern Foreign Language
CMIE	Child Missing in Education	NCSC	National Cyber Security Centre
COO	Chief Operating Officer	NoV	Note of Visit
COSHH	Control of Substances Hazardous to Health	NPQ	National Professional Qualifications
CP	Child Protection	PA	Persistent Absence
CPD	Continuing Professional Development	PAN	Published Admission Number
CPOMS	Child Protection Online Management System	PECR	Privacy and Electronic Communications Regulations
CSCS	Children's Social Care Services	PEP	Personal Education Plan
CSE	Child Sexual Exploitation	PEEP	Personal Emergency Evacuation Plan
CTIRU	Counter-Terrorism Internet Referral Unit	PEx	Permanent Exclusion
CWD	Children with Disabilities	PP	Pupil Premium
CYPMHS	Children and Young People's Mental Health Services	PPG	Pupil Premium Grant
DBS	Disclosure and Barring Service	PSHE	Personal, Social and Health Education
DDSL	Deputy Designated Safeguarding Lead	PSED	Public Sector Equality Duty
DfE	Department for Education	PTFA	Parent, Teacher and Friends Association
DHT	Deputy Headteacher	QA	Quality Assurance

DSE	Display Screen Equipment	RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations
DSL	Designated Safeguarding Lead	RHE	Relationships and Health Education
DPO	Data Protection Officer	RPA	Risk Protection Arrangement
EAL	English as an Additional Language	RSHE	Relationships, Sex and Health Education
ECT	Early Career Teacher	SA	Severely Absent
EDIB	Equality, Diversity, Inclusion and Belonging	SALT	Speech and Language Therapist
EHA	Early Help Assessment	SARC	Sexual Assault Referral Centre
EHCNA	Education, Health and Care Needs Assessment	SBM	School Business Manager
EHCP	Education, Health and Care Plan	SCC	Standard Contractual Clause
EHE	Elective Home Education	SCITT	School-Centred Initial Teacher Training
ELSA	Emotional Literacy Support Assistant	SCR	Single Central Record
ESFA	Education and Skills Funding Agency	SDP	School Development Plan
EVC	Educational Visit Coordinator	SDQ	Strengths and Difficulties Questionnaire
EWOSSO	Education Welfare and Safeguarding Support Officer	SEF	Self-Evaluation Form
EYFS	Early Years Foundation Stage	SEMH	Social, Emotional, and Mental Health
FBV	Fundamental British Values	SENCO	Special Educational Needs Coordinator
FFT	Fischer Family Trust	SEND	Special Educational Needs and Disabilities

FGM	Female Genital Mutilation	SIP	School Improvement Partner
FGMPO	FGM Protection Order	SLA	Service Level Agreement
FOI	Freedom of Information	SLCN	Speech, Language and Communication Needs
FSM	Free School Meals	SLT	Senior Leadership Team
FTS	Find a Tender Service	SPOC	Single Point of Contact
GAG	General Annual Grant	STEM	Science, Technology, Engineering and Maths
GDPR	General Data Protection Regulation	TA	Teaching Assistant
GIAS	Get Information about Schools	TAC	Team Around the Child
HASH	Herefordshire Association of Secondary Heads	TCAT	Three Counties Academy Trust
HBA	Honour Based Abuse	TUPE	Transfer of Undertakings (Protection of Employment)
HR	Human Resources	VSH	Virtual School Headteacher