

Notice of Meeting and Agenda

Education and Children's Services Policy Board

Date	Time	Venue
Thursday, 19 August 2021	13:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Head of Corporate Governance

Membership

Ms Mary Jane Bird: Mr Jack Nellaney: Mr Ravinder Singh: Councillor Audrey Doig: Councillor Edward Grady: Councillor Neill Graham: Councillor Jim Harte: Councillor John Hood: Councillor Lisa-Marie Hughes: Councillor Karen Kennedy: Councillor Scott Kerr: Councillor John McNaughtan: Councillor Will Mylet: Councillor Iain Nicolson: Councillor Emma Rodden: Councillor John Shaw: Councillor Jane Strang:

Councillor Jim Paterson (Convener): Provost Lorraine Cameron (Depute Convener):

Recording of Meeting

Elected members who are members of the Policy Board will be able to attend the meeting in person in the Council Chamber or to access the meeting remotely via the TEAMS platform. This meeting will also be broadcast live via the Council's website.

Following the meeting a recording of the meeting will be available to view on the Council's website. To locate the recording please follow the link which will be attached to this agenda once the meeting has concluded.

If you have any queries regarding this please contact Committee Services on 07934714023.

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

Finance

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| 1 | Revenue and Capital Budget Monitoring as 25 June 2021 | 1 - 8 |
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Joint report by Director of Finance and Resources and Director of Children's Services.

Service Update and Performance Planning

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| 2 | Renfrewshire Children's Services Partnership Plan 2021-2024 | 9 - 30 |
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Report by Director of Children's Services.

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| 3 | Duty of Candour – Annual Report | 31 - 36 |
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Report by Director of Children's Services.

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| 4 | Standard Circular 23: School Fund Procedures | 37 - 60 |
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Report by Director of Children's Services.



To: Education and Children's Services Policy Board

On: 19 August 2021

Report by: Director of Finance and Resources and Director of Children's Services

Heading: Revenue and Capital Budget Monitoring as 25 June 2021

1. Summary of Financial Position

- 1.1. The projected Revenue outturn at 31 March 2022 for Children's Services is an overspend of £1.427m (0.6%) against the revised budget for the year.
- 1.2. The projected Capital outturn at 31 March 2022 for Children's Services is an underspend of £0.4m (<3%), against the revised budget for the year.
- 1.3. This is summarised over the relevant service in the table below and further analysis is provided in the Appendices.
- 1.4. For the financial year 2021/22, the projected outturn position is split into Core (or business as usual) and COVID-19 related variances to help readers understand the impact of the pandemic on service finances.

Table 1: Revenue

Division	Revised Annual Budget £000	Projected Outturn Core £000	Projected Outturn COVID-19 £000	Total Projected Outturn £000	Budget Variance £000	Budget Variance %
Children's Services	£220,170	£220,910	£687	£221,597	(£1,427)	(0.6%)

Table 2: Capital

Division	Revised Annual Budget £000	Projected Outturn Core £000	Projected Outturn COVID-19 £000	Total Projected Outturn £000	Budget Variance £000	Budget Variance %
Children's Services	£11,674	£11,274	£0	£11,274	£400	<3%

2. Recommendations

Members are requested to:

- 2.1. Note the projected Revenue outturn position for Children's Services detailed in Table 1 above, and further note that the forecast position is based on best estimates and confirmed government support at this point in time; forecasts are likely to be subject to fluctuation as the year progresses. The service will continue to mitigate as far as possible any overspend.
- 2.2. Note projected Capital outturn position for Children's Services detailed in Table 2 above; and
- 2.3. Note the budget adjustments detailed in sections 4 and 6.

3. Children's Services Revenue

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected annual overspend of £1.427m (0.6% of total budget). This is after the application of Scottish Government covid related funding for Education provided for 2021/22 or brought forward from 2020/21. Detailed division service reports can be found in Appendix 2, along with an explanation of each significant projected variance.
- 3.2. The projected outturn is based on information available and assumptions made by service budget holders as at the end of June 2021. These assumptions will be refined during the year as more information becomes available.
- 3.3. The main reasons for the projected outturn position are indicated below the tables showing the objective analysis (which division is spending the budget).

4. Revenue Budget Adjustments

- 4.1. Members are requested to note from Appendix 1 that budget adjustments totalling £1.077m have been processed since the budget was approved. These related mainly to:
 - £0.954m in relation to Pupil Equity Funding from the Scottish Government which was confirmed after the budget was approved;
 - £0.125m for Music Tuition, from council reserves.

5. Children's Services Capital

- 5.1. The Capital Investment Programme 2021/22 to 2025/26 was approved by the Council on 4th March 2021.
- 5.2. The Capital Monitoring report at Appendix 3 indicates changes totalling £1.388m in the approved capital programme for Education and Children's. This relates to budget transfer for Other School Programmes, budget brought forward for Early Years 1,140 Expansion and revised cash flows
- 5.3. Further detail, including reasons for significant variances, can be found at Appendix 3.

6. Capital Budget Adjustments

6.1. There have been budget changes totalling £1.388m since the last report:

Budget brought forward from 2020-21 to 2021-22 (£1.143m):

- Early Years 1,140 Expansion (£0.698m) largely related to the timings of cash flow for completion of the extensions at St Catherine's and St Margaret's;
- SEMP (£0.367m) to reflect expected final payments for St Anthony Refurbishment;
- Other Schools Investment Programmes (£0.078m) for cash flow timings in the School and Early Learning Estate projects.

Budget transfer in 2021-22 (£1.500m):

- Other Schools Investment Programmes (£1.500m) reflecting £0.750m transferred from the Strategic Asset Management Fund approved by Council motion on 4th March 2021 for the School and Early Learning Estate and a £0.750m budget transfer from Lifecycle Capital Maintenance for the refurbishment project at Bishopton Primary School.

Budget carried forward from 2021-22 to 2022-23 (£4.031m):

- SEMP 2020 (£4.031m) to reflect the expected cash flows of the project with the costs expected in 2021-22

Implications of this report

1. **Financial** – The projected budget outturn position for Children's Services' Revenue budget is an overspend of £1.427m. Income and expenditure will continue to be monitored closely for the rest of the financial year and, where necessary, steps will be taken to mitigate any overspend

The projected outturn position for Children's Services' Capital budget is an underspend of £0.4m. The Capital programme will continue to be monitored closely for the rest of the financial year.

Any changes to current projections in either Revenue or Capital budgets will be reported to the board as early as possible, along with an explanation for the movement.

2. **HR and Organisational Development**
None directly arising from this report.
3. **Community/Council Planning**
None directly arising from this report.
4. **Legal**

None directly arising from this report.

5. Property/Assets

None directly arising from this report.

6. Information Technology

None directly arising from this report.

7. Equality and Human Rights

The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. Health and Safety

None directly arising from this report.

9. Procurement

None directly arising from this report.

10. Risk

The potential risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.

11. Privacy Impact

None directly arising from this report.

12. Cosla Policy Position

N/a.

13. Climate Risk

None directly arising from this report.

List of Background Papers: None

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RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April 2021 to 25 June 2021

POLICY BOARD : EDUCATION & CHILDREN'S SERVICES

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID- 19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Employees	144,693	7,255	151,948	151,865	15	151,880	68	0.0%
Premises Related	9,176	(40)	9,136	9,497	94	9,591	(455)	(5.0%)
Transport Related	4,426	189	4,615	5,330	0	5,330	(715)	(15.5%)
Supplies and Services	37,204	(3,633)	33,571	33,038	0	33,038	533	1.6%
Third Party Payments	13,919	(25)	13,894	13,973	578	14,551	(657)	(4.7%)
Transfer Payments	11,000	2,385	13,385	13,675	0	13,675	(290)	(2.2%)
Support Services	203	(3)	200	219	0	219	(19)	(9.6%)
Depreciation and Impairment Losses	0	0	0			0	0	0.0%
GROSS EXPENDITURE	220,621	6,128	226,749	227,597	687	228,284	(1,535)	(0.7%)
Income	(1,529)	(5,050)	(6,579)	(6,687)	0	(6,687)	108	1.6%
NET EXPENDITURE	219,092	1,078	220,170	220,910	687	221,597	(1,427)	(0.6%)

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April 2021 to 25 June 2021

POLICY BOARD : EDUCATION & CHILDREN'S SERVICES

Objective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID- 19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Directorate	630	(1)	629	629	0	629	0	0.0%
Early learning and childcare	36,832	(133)	36,699	35,682	16	35,698	1,001	2.7%
Primary	53,357	836	54,193	54,419	23	54,442	(249)	(0.5%)
Secondary	73,505	915	74,420	74,633	26	74,659	(239)	(0.3%)
ASN (Special) Schools	6,196	114	6,310	6,342	13	6,355	(45)	(0.7%)
Additional support for learning (ASL)	14,922	(53)	14,869	15,735	0	15,735	(866)	(5.8%)
Psychological services	730	0	730	730	0	730	0	0.0%
Education development	1,673	125	1,798	1,798	0	1,798	0	0.0%
Attainment Challenge	0	(284)	(284)	(284)	0	(284)	0	0.0%
Facilities management	594	9	603	658	31	689	(86)	(14.3%)
Child care	30,653	(450)	30,203	30,568	578	31,146	(943)	(3.1%)
NET EXPENDITURE	219,092	1,078	220,170	220,910	687	221,597	(1,427)	(0.6%)

Objective Heading	Key Reasons for Projected Variance
Directorate	No variances to report.
Early Learning and Childcare	Underspend mainly relates to employee costs.
Primary Schools	Overspend arises across a number of headings including premises costs and supplies & services.
Secondary Schools	Overspend arises across a number of headings including premises costs and transport costs.
ASN Schools	Overspend mainly relates to employee costs.
Additional Support for Learning	Overspend relates to employee costs and transport costs.
Psychological Services	No variances to report.
Education Development	No variances to report.
Facilities Management	Overspend relates to employee costs and premises costs.
Children & Families	Overspend mainly relates to employee costs and third party payments.

RENFREWSHIRE COUNCIL
CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES
1st April to 25th June 2021
POLICY BOARD: EDUCATION & CHILDREN'S SERVICES

Project Title	Prior Years Expenditure to 31/03/2021* £000	Current Year 2020-21						Full Programme - All years			
		Approved Budget 2021-22 £000	Budget Adjustments in 2021-22 £000	Revised Budget 2021-22 £000	Projected Outturn 2021-22 £000	Budget Variance (Adverse) or Favourable		Total Approved Budget to 31-Mar-26 £000	Projected Outturn to 31-Mar-26 £000	Budget Variance (Adverse) or Favourable	
EDUCATION & CHILDREN SERVICES											
Early Years 1,140 Hours Expansion	10,938	3,163	698	3,861	3,861	0	0%	14,800	14,800	0	0%
Primary Schools Estate Programme(SEMP)	42,269	362	367	729	629	100	14%	42,998	42,898	100	0%
Schools Estate Programme (SEMP 2020)	144	5,531	(4,031)	1,500	1,500	0	0%	51,250	51,250	0	0%
Other Schools Investment Programmes	20,372	3,606	1,578	5,184	4,884	300	6%	25,555	25,255	300	1%
Technology Replacement Strategy ICT	0	400	0	400	400	0	0%	2,000	2,000	0	0%
TOTAL EDUCATION & CHILDREN'S SERVICES BOARD	73,723	13,062	(1,388)	11,674	11,274	400	3%	136,603	136,203	400	0%

*Rolling programmes have a prior year year expenditure of £0 as the expenditure is not directly linked from one year to the next as a singular project.

Objective Heading	Key Reasons for Projected Variance
Early Years 1,140 Hours Expansion	
Primary Schools Estate Programme(SEMP)	Minor underspends on St Paul and St Fergus primary investment projects will be transferred to the SEMP 2020 programme on final completion
Schools Estate Programme (SEMP 2020)	
Other Schools Investment Programmes	On completion of remedial works at Riverbrae School the anticipated underspend will be transferred to the SEMP 2020 programme
Technology Replacement Strategy ICT	



To: Education and Children's Services Policy Board

On: 19 August 2021

Report by: Director of Children's Services

Heading: Renfrewshire Children's Services Partnership Plan 2021-2024

1. Summary

- 1.1 The Children and Young People (Scotland) Act 2014 places a joint statutory duty on local authorities and health boards to produce Children's Services Plans covering three-year periods. Renfrewshire's 2018-2021 plan has recently expired and a new plan has been developed by the Renfrewshire Children's Services Partnership Board. The Partnership Board is composed of senior leaders from public and third sector agencies who provide services and support to children and young people in Renfrewshire.
- 1.2 The Scottish Government produces statutory guidance on children's services planning and this was refreshed in January 2020. It sets out requirements for the content and stresses the importance of consulting young people during the development of the plan.
- 1.3 The pandemic and consequent restrictions have had a considerable impact on the development and content of the plan. Many of the issues and challenges previously identified as priorities for children and young people may have been exacerbated over the past twelve months. This plan reflects the impact of Covid-19. Restrictions have not allowed for previous programmes of engagement and consultation to be replicated and so partners have instead made use of any other engagement undertaken with children and young people to inform the plan. Due to the current uncertainty regarding future restrictions and needs, partners will review the plan towards the end of 2021 and carry out a programme of consultation and engagement then, assuming public health restrictions allow. If necessary, the priorities within the plan will be amended once the longer-term impact of the pandemic becomes clearer.

- 1.4 As well as the Plan presented here, a shorter and more accessible document will be produced. Like the Plan on a Page approach used for the 2018-2021 plan, this will present the essential information in a format designed to be accessible to children and young people.

2. Recommendations

- 2.1 It is recommended that the Education and Children's Services Policy Board:
- a) Note that the plan was submitted to the Scottish Government in June 2021;
 - b) Homologate the plan attached as Appendix 1 to this report;
 - c) Note that Renfrewshire HSCP are jointly responsible for this plan (under delegated authority from NHS Greater Glasgow and Clyde Health Board).

3. Background

- 3.1 Renfrewshire's partnership plan for children's services focuses on the added value that comes from working together rather than on the contribution of individual agencies. It is not intended to replicate the actions set out in the strategic and service plans of each partner but to present new, joint actions which will each include at least two of the partner organisations.
- 3.2 The plan is framed around a single partnership vision – "Renfrewshire's children are happy, healthy, safe and thriving" and four outcomes which partners want to achieve for the children and young people of Renfrewshire. These outcomes have been informed by a needs assessment and they are:
- Our children and young people will enjoy good physical and mental health
 - Our children and young people will be safe and loved
 - Our children and young people will have rights protected and their voices heard
 - Our children and young people will achieve and make positive contributions to their community.
- 3.3 For each of the high-level actions, timescales and measures of success have been identified. A mix of qualitative and quantitative information will be used to monitor progress against the actions and towards the four outcomes. This will be monitored at each meeting of the Partnership Board, and will form the basis of annual reports.
- 3.4 Each partner agency will continue to monitor their own single-agency plans, which will include many initiatives which also contribute to the four outcomes identified in the Children's Services Plan. These single-agency contributions will also be reflected as part of the monitoring and reporting process.
- 3.5 The full impact of Covid-19 is still to be felt, and circumstances for children and families may change further as supports such as the UK government furlough scheme are wound down and the economy moves into a recovery phase. As such, the Partnership fully expects that a full review of this plan will be required later in 2021 and that the plan may need a significant refresh for

its second and third years should new priorities emerge as a result of the social and economic impact of Covid-19.

Implications of the Report

- 1. Financial** – none.
 - 2. HR & Organisational Development** – none.
 - 3. Community/Council Planning** – the report details a range of activities which reflect local council and community planning themes.
 - 4. Legal** – none.
 - 5. Property/Assets** – none.
 - 6. Information Technology** – none.
 - 7. Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
 - 8. Health & Safety** – none.
 - 9. Procurement** – none.
 - 10. Risk** – Risks related to the delivery and management of services are regularly monitored and included in Renfrewshire Council's Corporate and Strategic Risk Registers.
 - 11. Privacy Impact** – none.
 - 12. COSLA Policy Position** – none.
 - 13. Climate Change** – none.
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Renfrewshire Children's Services Partnership Plan

2021/22–2023/24



Message to our children and young people from the Renfrewshire Children's Services Partnership...

This document sets out how our partnership will achieve this for the children and young people of Renfrewshire.



2 // Our Vision

Renfrewshire's children and young people are happy, healthy, safe and thriving.

About Renfrewshire's children and young people

Renfrewshire's children and young people benefit from services which aim to improve their wellbeing and provide the best start in life. These mitigate the negative impact of social inequalities and adversities which can contribute to increased risk factors for our communities.

Prior to the pandemic, there were already a number of studies, including Renfrewshire's own ChildrenCount survey, which indicated that increasing numbers of children and young people were experiencing mental health challenges. ChildrenCount highlighted significant numbers reporting symptoms of anxiety and depression which could indicate they would meet a clinical threshold for treatment from a GP or other health service. More recent work conducted by Barnardos locally found that children and young people wanted mental health support that treated them as an individual, that put value on lived experience and that offered different types of support, including peer workers. Work undertaken by Renfrewshire Council has also indicated that children and young people are frustrated by waiting times and noted that existing services had high thresholds meaning services weren't available until a person reached crisis point.

The Covid-19 pandemic has underlined the importance of physical and mental health for children, young people and their families. [Evidence](#) collated and presented by the Scottish Government suggests the pandemic has exacerbated existing risk factors linked to our vulnerable communities. Children and young people from poorer backgrounds demonstrated less active engagement with teachers and services during lockdown whilst young people in lower socio-economic groups reported higher levels of psychological distress than their peers. Local engagement with parents and

carers during the period of school and nursery closures highlighted concerns surrounding disengagement, poor motivation and social inhibition. These difficulties were in some cases compounded by a reduction in other services available.



Lockdowns and associated restrictions have particularly impacted people and families on low incomes and in insecure, part time employment. Reduced and intermittent household income has led to higher instances of food insecurity and fuel poverty, and an increased demand for community-based supports. Between March 2020 and November 2020, the number of people in receipt of Universal Credit in Renfrewshire increased by 92%, whilst applications for crisis grants were 30% higher in November 2020 than in November 2019. These factors demonstrate that many families are struggling to maintain lifestyles which contribute positively to physical and mental wellbeing.

The Partnership is responsible for a range of universal, targeted and specialist services which promote the safety and security of children, young people and their families.

Implementation of the national Universal Health Visiting Pathway has helped health professionals build relationships with families and provide tailored supports and interventions underpinned by prevention and early intervention. However, there remains scope to minimise the deprivation-based variances which impact initiatives such as the childhood immunisation programme and correlate with childhood developmental concerns.

A minority of Renfrewshire's children and their families require specialist services to maintain structure and security. The number of children on Renfrewshire's Child Protection Register has decreased since 2017 although the child protection rate (per 1000 population) has generally remained higher than that across Scotland. A targeted strategic approach has resulted in the number of looked after children in Renfrewshire falling since 2017, with a larger proportion looked after in the community.

Good progress has been made in recent years to empower young people to make safer lifestyle choices. Data shows early initiation on substance misuse amongst Renfrewshire's secondary pupils has fallen substantially, from 48% in 2011 to 29% in 2017 (Dartington ChildrenCount Study). This echoes national trends which show declining rates of smoking and the consumption of alcohol and illicit substances in secondary-age children (Scottish Schools Adolescent Lifestyle and Substance Use Survey, 2018).

The 2019 Hard Edges Scotland report highlights the significance of trauma as a route into alcohol and/or drug use. The engagement work of the Renfrewshire Alcohol and Drugs Commission underlines that alcohol and drugs can be readily available to young people, with this developing into consumption and associated issues for a significant minority. This in turn can lead to hospital attendances, involvement with the justice system, negative impacts on education and so on. There are opportunities to enhance timeous intervention and support to young people particularly those at key transition stages. This will equip our young people to make positive choices about their peer group and their decision-making around offers of alcohol and substances.

Renfrewshire's children and young people make an invaluable contribution to positively shape our communities and create a place that is attractive to live, work and invest in. Local research has shown our young population is willing and able to identify what's most important to them and to collaborate with the Partnership to design services which meet their needs and aspirations. This has been vitally important in the emerging re-design of health and wellbeing/personal and social education, with learner insight and pupil voices helping to shape resources and delivery.



Our children and young people have also demonstrated their ability to contribute to Renfrewshire's participatory budgeting (PB) process, with £125,000 distributed to local projects as part of the 2020 'Celebrating Renfrewshire' project. With local and national governments reaffirming their commitment to the 1% PB target, there is an opportunity to strengthen the breadth and depth of children and young people's contributions in local decision making, ensuring policies and places reflect the interests of all facets of our communities.

Tackling poverty is critical to minimising the differences in achievement, attainment and educational engagement in our communities. Local data suggests 16.9% of Renfrewshire's children live in relatively low-income families. A significant proportion of people supported into employment through Renfrewshire's Invest in Renfrewshire initiative are part of households

with dependent children, and so the work of the partnership needs to consider economic participation as another factor impacting on the wellbeing of children and young people.

The pandemic has brought into sharp focus the economic insecurity and vulnerability of many households and will continue to have an effect on the local economy as focus shifts to recovery in the medium and long term, with the potential for decline in some industries and growth in others. This will have a corresponding impact on the required knowledge, skills and abilities of our children and young people as they make the transition to work, and the Partnership will take cognisance of emerging economic markers and ensure the young workforce is aligned to sector-specific requirements of planned investment activity.

Learning from the Covid-19 pandemic has revealed differences in the receptiveness, confidence and competence of children and young people in using remote and digital resources, with these differences correlating with deprivation levels across our communities. These findings will guide Renfrewshire's three-year digital plan to develop and maintain quality online learning provision that will improve the learning journey.



Our services for children and young people

As partners, we provide three different types of service — universal, targeted and specialist.

Universal services are the ones that are available to every child and young person in Renfrewshire. It includes the health visitor who checks that you're growing and thriving when you're a baby, the nurses and GPs who give you your vaccinations and look after your health as you grow, and the nurseries and schools who educate you.

Targeted services may be useful if you or your family need a bit more help to overcome certain circumstances or challenges, even if just for a short period of time. This might relate to additional help in nursery or school, or perhaps advice or support to help you or your family manage an issue that's making life a bit more difficult. It might be our Families First teams, the Mediation Team at our George Street Project helping young people avoid homelessness or the Street Stuff activities available in some of our communities.

Specialist services are offered to children, young people and families who need help with something that's complex and might require a lot of ongoing support. These services might help to keep you safe, healthy and achieving in a way that suits you and your needs. This might include support from a social worker or receiving care from the Child and Adolescent Mental Health Service (CAMHS).

Each individual agency within the partnership produces its own plans and priorities for the service they provide. Examples of these are the Education Improvement Plan, the Health and Social Care Partnership Strategic Plan, the Community Learning and Development Strategy, the Skills Development Scotland Strategy Map, the Barnardo's Corporate Strategy and the Renfrewshire Sport Strategy. You can find links to our single agency plans at the back of this report ([Appendix 3](#)).

Over the last year, all partners have had to work differently in order to respond to the pandemic and the changing needs of the community. Our services continued to operate but the way in which they were delivered had to change. Critical front-line services such as social work or essential medical care carried on and had to work around the restrictions. Other services moved online where they could. Schools switched from the classroom to home learning and back again, twice in the last year. Skills Development Scotland adapted the programmes they have for school leavers and parents so that they could be done as webinars or through helplines. Active Schools provided Play at Home packs and delivered online challenges and sports coaching through social media and YouTube, as well as offering extra sport and physical activity sessions once schools returned.



4 // Participation

The work of Renfrewshire Children's Services Partnership is underpinned by a children's rights approach which takes account of the views, needs and experiences of children, young people, families and communities across Renfrewshire. Our long-term priorities have been informed by the collection of local data and analysis of national data, as well as from qualitative information gathered from a range of agencies. Although undertaken in 2017, our large scale ChildrenCount Wellbeing survey (which involved over 10,000 children and young people aged 8 to 18) generated findings which remain relevant to our needs assessment and service design activity.

The Early Action System Change Project worked directly with children and young people to design, test and implement solutions to dealing with coercive control in adolescent relationships.

A further example is the [Your Voice, Your Way project](#) which is working collaboratively with young people, staff and carers to create new ways for young people to provide feedback to Children's Services. This has led to the development of a Meaningful Conversations Framework which is currently being tested with children, young people and frontline staff.

Renfrewshire Champions Board — our forum for care experienced young people — continues to consult widely with care experienced young people and meets regularly with senior officers to highlight issues and to inform children's services planning and service delivery.

The council's Children's Services team undertook an equity audit in 2020, asking children and young people how they had been affected by Covid-19. This has helped to inform the recovery work undertaken in schools including the strengthened focus on wellbeing.

Renfrewshire Youth Commission engages with young people across Renfrewshire and, in particular, has informed the review of the PSHE curriculum in Renfrewshire Schools. This work

will continue with funding provided through Renfrewshire Alcohol and Drugs Commission to ensure that young people's views are reflected in the curriculum in relation to alcohol and drugs education.

The Family Nurse Partnership team gather continuous feedback to ensure they are providing a person-centred approach for each family, and also encourages participants in the programme to be involved in staff recruitment.

In 2021, we have established the Renfrewshire Young People's Sports Panel for 16 to 25 year olds. This group has a voice in helping shape school and community sport and the group has also nominated a representative to the national Young People's Sports Panel.



5 // What we want to achieve

Based on what is known about the needs of children and young people of Renfrewshire, and about the impact of Covid-19, Renfrewshire Children's Services Partnership has agreed four outcomes that it will work together to deliver.

We will ensure our children and young people enjoy good physical and mental health.

We will ensure our children and young people are safe and loved.



We will ensure our children and young people have their rights protected and their voices heard.

We will ensure our children and young people achieve and make positive contributions to their community.

Each partner is already doing work that contributes to these outcomes and some examples of these are set out below, and are covered in detail on the plans listed in [\(Appendix 3\)](#). This partnership plan will focus on the actions where working together can bring greater benefits.

6 // What we're already doing: *some examples*

We will ensure our children and young people enjoy good physical and mental health.

- » Embedding a nurturing approach in schools and working with partners to support the emotional and mental wellbeing of children and young people
- » Working with the community and the third sector on the Early Action System Change project to address coercive control in adolescent relationships
- » Supporting positive parenting through initiatives such as the Family Nurse Partnership
- » Implementing the Universal Health Visiting Pathway, including for antenatal care
- » Family support delivered by national and local third sector organisations
- » the Weigh to Go team supporting children and families with healthy eating and physical activity
- » Street Stuff
- » Pizza Reading
- » Provision of in-school counselling services for children and young people to support positive mental health and wellbeing
- » Active Schools
- » Embedding emotional literacy programmes across all education establishments

We will ensure our children and young people are safe and loved.

- » Oversight of joint work to keep children safe by Renfrewshire Child Protection Committee
- » Joint working on gender-based violence
- » 'Home and Belonging' multi-agency project for care experienced young people in their first tenancies
- » New Personal and Social Education topics on drugs and alcohol
- » Early Protective Messages training for practitioners working in Early Years or early stages of primary education
- » The work of Renfrewshire Community Safety Partnership
- » I Am Me and Keep Safe
- » Mentors in Violence Prevention rolled out in our secondary schools
- » Provision of ThinkUKnow online safety training for practitioners

We will ensure our children and young people's have their rights protected and their voices heard.

- » Renfrewshire Youth Voice
- » Rights Respecting Schools
- » Champions Board
- » Pupil councils and citizenship groups in our schools
- » Renfrewshire Young People's Sports Panel

We will ensure our children and young people achieve and make positive contributions to their communities.

- » Closing the poverty-related attainment gap
- » Joint school and college based vocational courses
- » Employability skills as part of the school curriculum
- » Promotion of volunteering
- » Team Up to Clean Up
- » Renfrewshire School of Sport Education

7 // Our plan for the next three years

We will ensure our children and young people enjoy good physical and mental health.

We will be bridging the gap between universal services which deal broadly with wellbeing and the highly specialist support for severe mental health conditions, so that children and their families get appropriate help at times of difficulty which results in better wellbeing and greater resilience. We will build on the work we have already done on gender-based violence and coercive control, so that our children and young people understand how to keep themselves safe and healthy in their personal relationships.

We will encourage and support more children and young people to take up forms of regular exercise that interests them, and to eat healthily. We know there is a link between physical health and mental wellbeing and we want children and young people to understand the importance of this and to develop healthy habits which result in them having fewer health problems in their adult lives.

Some of our children and young people have needs that mean they will continue to need support as adults. By working with partners on how moves into adult services are dealt with, we want each young person and their family/carers to feel involved, fully prepared for the change and able to develop as much independence as they can and enjoy the same freedoms as their peers in a safe and supported way.

We will ensure our children and young people are safe and loved.

We know about the impact on wellbeing when a parent or other family member uses alcohol and/or drugs to a harmful level. We will have a new support service for children and young people affected by this, and our personal and social education will have a greater focus on this and other issues which can pose a risk to children and young people. We want children and young people to have the tools and the knowledge to support them

to make positive choices about their lives. Our services will continue to adopt trauma-informed approaches, to focus on nurture and to act as responsive and loving corporate parents.

Being safe also means having somewhere safe to call home and feeling safe in the neighbourhood where you live. We will work together to make sure no families are homeless and that your home is a good place to live. We want our communities to be welcoming places for children and young people, with the right kind of housing, green space and play areas, and neighbourhoods people feel safe in. By doing this, children and young people have space to thrive because their basic needs are met.

Keeping children safe from harm will always be a priority for this partnership, and issues of child protection are overseen by the Renfrewshire Child Protection Committee. The partnership will continue to support them to deliver on their priorities. We want all children to have the right help at the earliest possible opportunity when their wellbeing is impacted by a vulnerable adult in their lives, or when the behaviour of another person is causing harm.



We want children and young people's rights to be protected and their voices to be heard in society. The rights of every child are very important to us and, if the United Nations Convention on the Rights of the Child becomes part of Scots law, then all partners will make sure that the principles are always followed.

We have already started work on delivering **The Promise**, a national commitment focused on helping children and families get support at an earlier stage, reducing the number of children and young people who have to come into care, and making sure that if children and young people do come into care, that they are treated with love and respect. To do this, we need all our partners to be focused on giving the right support at the right time, not just to children and young people, but to their families too. We want to reduce the number of children and young people who need to be taken into care, and for families who need a bit of extra help to be supported to provide the best possible home for their children.

Participation and consultation are an important part of the development of this plan and as partners, we want to increase the extent to which children and young people have a say in services which are for them. The new approaches we will put in place will help more children and young people to make their voices heard and will ensure partners involve children and young people in the decisions which affect them. The pandemic made the consultation challenging and as a result we were not always able to consult as fully as we would have wanted to. Therefore, it is the intention of the partnership to develop more opportunities for children and young people to have their say on the priorities in this plan throughout the next three years, and annual reviews of the plan will reflect the voice of children and young people.

Our next round of participatory budgeting will be another opportunity for children and young people to decide how £150,000 of council funds should best be spent to support the needs of them and their communities.

We want our children and young people to be supported to achieve, thrive and make positive contributions to their communities.

We will further develop the work in schools on employability, personal development and leadership skills, including tailored support for children and young people with additional support needs. We want all children and young people to go on to a positive destination — employment, training or education — after they leave school.

We know that getting on in life is not just about getting qualifications. One of the things that helps us achieve are the links we make with others through life — whether this is through having a role model to guide you, being part of a club or group with shared goals, or having access to social and cultural opportunities. We want to help every child and young person in Renfrewshire to have the same access to leisure, social and cultural activities, regardless of their background. We know that these types of opportunities make a difference in later life.



8 // Governance

This plan is produced and monitored by the Renfrewshire Children's Services Partnership Board, a group comprised of senior decision-makers from the public and third sectors who have a role to play in improving the lives of children and young people across the local authority area. The group is chaired by the Director of Children's Services for Renfrewshire Council and meets four times a year. It reports into the Community Planning Partnership through the Improving Life Chances Board.

The production of a partnership plan for children's services is a joint responsibility of each local authority, NHS Board and the statutory Community Planning Partners, including the Integration Authority. As well as approval from the Community Planning Partnership and the Scottish Government, approval from elected members through the Education and Children's Services Policy Board (council) and the Integration Joint Board will be sought.

9 // Monitoring & Evaluation

A monitoring and evaluation sub-group has been established, and this group meets quarterly to prepare a progress report for each meeting of the Partnership Board. Whilst not all measures of success are suited to quarterly reporting, each partner agency should be able to provide a narrative each quarter on progress made against actions for which they are a lead agency. All partnership agencies are represented on the sub-group and have a named officer responsible for providing information to the sub-group. The sub-group identifies trends or gaps which can be brought to the attention of the Partnership Board. The group also prepares the annual report and the new plans as required.



Outcome

We will ensure our children and young people enjoy good physical and mental health.

ACTION	WHICH PARTNERS WILL DELIVER THIS?	WHAT DIFFERENCE WILL IT MAKE?	HOW WILL WE MEASURE SUCCESS?
We will launch a multi-agency, community-based family support service. (The Bridge)	Renfrewshire Council — Children's Services; Renfrewshire HSCP; Barnardos.	Children and young people will get appropriate and timely support which will result in better mental wellbeing for them and their families.	Measures are in development by the Operational Board leading on delivery of the new service.
We will undertake a range of work focused on helping children and young people have positive, healthy and mutually respectful relationships, including continuation of Mentors Against Violence, a new LAC Sexual Health Policy and further work on coercive control in adolescent relationships.	Renfrewshire HSCP; Police Scotland; Renfrewshire Council — Children's Services; Renfrewshire Children's & Young People Health Group.	Children and young people will understand how to keep themselves safe within personal relationships.	No of young people accessing MVP training Teenage pregnancy rates Qualitative and quantitative information on experiences of children and young people
We will take a multi-agency approach to promoting physical activity to support good physical and mental health.	Renfrewshire HSCP; Renfrewshire Leisure	Children and young people will have fewer physical health problems and will adopt healthy habits. They will understand the link between good physical health and positive mental wellbeing.	% of children getting minimum recommended weekly exercise % of children who are overweight or obese at key stages Increase in uptake of physical activity Improved access to sports and exercise (barriers removed)
We will ensure early engagement with young people and families/carers involved in Children's Services to ensure a smooth and timely transition is made from children's services to adult services.	Renfrewshire Council Children's Services; Renfrewshire HSCP	Children and young people, and their families, will feel involved, empowered, supported and prepared for the move into adult services and greater independence.	Qualitative information at the individual level — experience of transition, impact on wellbeing, etc.

Outcome

We will ensure our children and young people are safe and loved.

ACTION	WHICH PARTNERS WILL DELIVER THIS?	WHAT DIFFERENCE WILL IT MAKE?	HOW WILL WE MEASURE SUCCESS?
We will enhance our personal and social education work in our learning establishments and communities to create targeted interventions on issues that present a risk to children and young people.	Renfrewshire Council; Renfrewshire HSCP; Third sector	Children and young people will have the tools and knowledge to support them to make positive choices about their lives.	RCPC Minimum dataset and spotlight reports. Feedback from CYP on PSE sessions. Figures from Scottish Fire & Rescue on CYP engagement. Qualitative data on feelings about safety and love.
All CYP have access to a safe and well- maintained place to live.	Renfrewshire Council Communities and Housing; Third sector.	Children and young people are able to thrive because their basic needs are met.	No of families presenting as homeless.
We will ensure effective multi-agency interventions to support children and young people at risk, including clear referral pathways for those working with vulnerable adults.	Renfrewshire Council (all services); Renfrewshire HSCP; Police Scotland.	Children and young people get help and support at an earlier stage when their wellbeing is being impacted by a vulnerable adult in their lives.	Referrals from services working with adults. Qualitative information on earlier intervention.

Outcome

We will ensure our children and young people have their rights protected and their voices heard.

ACTION	WHICH PARTNERS WILL DELIVER THIS?	WHAT DIFFERENCE WILL IT MAKE?	HOW WILL WE MEASURE SUCCESS?
All agencies will work together to provide support to children and families at the earliest possible stage, as part of our commitment to The Promise.	All partners	Fewer children come into care or need high tariff services from partner agencies. Families are supported to provide the best possible home. Children are actively listened to and meaningfully involved in decisions that affect them. There is a culture of trust and respect between children and young people and the services who support them.	Reduction in number of children coming into contact with higher tariff services. Reduction in number of LAC.
We will develop toolkits for professionals to ensure that they engage with children and young people in a meaningful way about the decisions that affect them.	All partners	The voices of children and young people are heard, they are included in decisions which affect them, and their rights are respected.	% of staff trained. No of children and young people able to access advocacy services. Feedback from children and young people.
We will roll out another round of participatory budgeting targeted at children and young people.	Renfrewshire Community Planning Partnership.	Children and young people are listened to and are included in decisions about services which affect them.	Funds disbursed through participatory budgeting.

Outcome

We will ensure our children and young people achieve and make positive contributions to their communities.

ACTION	WHICH PARTNERS WILL DELIVER THIS?	WHAT DIFFERENCE WILL IT MAKE?	HOW WILL WE MEASURE SUCCESS?
We will support vulnerable young people to achieve and sustain positive pathways after leaving school.	Skills Development Scotland; Renfrewshire Council; local Employability Partners.	All young people are supported to achieve and sustain positive destinations.	Annual participation measure statistics. Initial Leaver Destination statistics.
We will support children and young people to have equity of access to, and the chance to avail themselves of, social, cultural and economic opportunities, regardless of their start in life.	All partners.	All children and young people enjoy a wide range of experiences as they grow up, enhancing their wellbeing and supporting them to become well-rounded, confident adults. These wider opportunities and experiences have been shown to have intangible benefits in terms of making social connections, tackling social exclusion and building trust.	Qualitative data that's sensitive to individual's journey — what difference has 'x' had on 'y'?



APPENDIX 3:

SINGLE AGENCY PLANS & OTHER RELEVANT MULTI-AGENCY PLANS

PLANS AVAILABLE ONLINE	PLANS AND DOCUMENTS EMBEDDED HERE
Engage Renfrewshire Annual Report and Business Plan Final Report of Renfrewshire's Alcohol and Drugs Commission Renfrewshire Community Plan 2017-2027 Renfrewshire Council Children's Services Service Delivery Plan 2021-2022 Renfrewshire Education Improvement Plan 2021-2022 Renfrewshire Health and Social Care Partnership Strategic Plan 2019-2022 Skills Development Scotland Strategic Plan 2019-2022	<div>  Renfrewshire Better Hearings Plan May 2021 </div> <div>  Scottish Fire and Rescue Corporate Parenting Strategy 2020-2023 </div>



To: Education and Children's Services Policy Board

On: 19 August 2021

Report by: Director of Children's Services

Heading: Duty of Candour – Annual Report

1. Summary

- 1.1 Under the Health (Tobacco, Nicotine etc. and Care) (Scotland) Act 2016 and related Regulations local authorities are required to have in place a Duty of Candour Policy. The Duty of Candour Policy ensures that local authorities are open, honest, and supportive where there is an unexpected or unintended incident resulting in harm or death to an individual using services which are registered with the Care Inspectorate or delivered by social work services.
- 1.2 For Renfrewshire Children's Services the Duty of Candour extends to the internal provision of early learning and child-care services, children's residential houses, the registered services in fostering and adoption services, the registered throughcare service and the locality social work services.
- 1.3 Each local authority is required to publish an annual report on the Duty of Candour. The annual report sets out details on the number of incidents or events where the duty of candour is triggered, how the policy was followed in these incidents and any learning from the incidents. Local authorities are required to publish an annual duty of candour report even if there have been no adverse events which triggered the reporting. The annual report for 2020-21 is attached at appendix 1 for information. Renfrewshire had no reportable duty of candour incidents during the period covered by this report.

2. Recommendations

- 2.1 It is recommended that the Education and Children's Services Policy Board:
 - a) Note that the annual duty of candour report.

3. Background

- 3.1 Care services registered with the Care Inspectorate and social work services in localities are covered by legislation in respect of the duty of candour. This duty is defined in the Health (Tobacco, Nicotine etc. and Care) (Scotland) Act 2016 and related Regulations. In children's services the following areas are required to report incidents under duty of candour:
- early learning and child care;
 - residential children's houses;
 - fostering and adoption service;
 - throughcare service; and
 - social work locality services in children and justice.
- 3.2 The Duty of Candour provisions set out a range of things that need to happen when unexpected or unintended harm has occurred to someone using the services detailed in paragraph 3.1. The duty places a legal requirement on care services to inform people when they have been harmed as a result of an unintended or unexpected event from their care and which is unrelated to their illness or condition. The duty of candour policy sets out how the local authority should respond to such incidents in an open and transparent manner. It includes the process for making an "apology", a statement of sorrow or regret in respect of the unintended or unexpected incident.
- 3.3 The unexpected incidents which are required to be reported under duty of candour include where someone using the service has died in the service, has sustained an injury which results in the permanent loss of bodily, sensory, motor, physiologic or intellectual functioning or these functions have been impaired for a period of more than 28 days.
- 3.4 Each local authority as an organisation is identified as a "responsible person" in terms of the legislation. Within Renfrewshire the "responsible person" function is discharged jointly by the Head of Service (Curriculum and Quality) and the Head of Child Care and Criminal Justice.
- 3.5 The local authority is required to publish a report on the duty of candour as it applies to their services on annual basis. The annual report should include information on the number of incidents raised under duty of candour and the learning from these as well as information on apologies issued. Local authorities are required to publish a "null" annual report if there have been no reported incidents under the duty of candour.
- 3.6 There have been no reportable incidents in Renfrewshire Children's Services in the period April 2020 to March 2021. As such the annual report (attached at appendix 1 is a "null" report.
- 3.7 The Head of Service (Curriculum and Quality) and the Head of Child Care and Criminal Justice have approved a new online training programme for staff in Children's Services and will report on the uptake of the training in the next annual report.

Implications of the Report

1. **Financial** – none.
2. **HR & Organisational Development** – none.
3. **Community/Council Planning** – none.
4. **Legal** – The publication of the duty of candour annual report is required under the Health (Tobacco, Nicotine etc. and Care) (Scotland) Act 2016.
5. **Property/Assets** – none.
6. **Information Technology** – none.
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none.
9. **Procurement** – none.
10. **Risk** – Risks related to the delivery and management of services are regularly monitored and included in Renfrewshire Council's Corporate and Strategic Risk Registers.
11. **Privacy Impact** – none.
12. **COSLA Policy Position** – none.
13. **Climate Change** – none.

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Renfrewshire Council - Children's Services

Duty of Candour Report 1 April 2020 – 31 March 2021

All health and social care services in Scotland have a duty of candour. This is a legal requirement which means that when things go wrong and mistakes happen, the people affected understand what has happened, receive an apology, and that organisations learn how to improve for the future.

An important part of this duty is that we provide an annual report about the duty of candour in our services. This short report describes how our care service has operated the duty of candour during the time between 1 April 2019 and 31 March 2020. We hope you find this report useful.

Renfrewshire Council Children's Services directly provides several services which are registered with the Care Inspectorate children and locality services in children and justice social work. These services are covered by the Duty of Candour and are:

- early learning and child care;
- residential children's houses;
- fostering and adoption service;
- throughcare service; and
- social work locality services in children and justice.

1. How many incidents happened to which the duty of candour applies?

In the period 1 April 2020 to 31 March 2021, there have been no incidents to which the duty of candour applied.

2. Information about our policies and procedures

Children's Services has a duty of candour policy which was reviewed and updated in December 2020. The policy requires that where something has happened that triggers the duty of candour, our staff report this to their manager who has responsibility for ensuring that the duty of candour procedure is followed. The manager records the incident and reports as necessary to the Care Inspectorate. When an incident has happened, the manager and staff set up a learning review. This allows everyone involved to review what happened and identify changes for the future.

Where a duty of candour report is required for an individual event the local manager reports this to the Head of Service (Curriculum and Quality) for early years services or the Head of Child Care and Criminal Justice for children's houses.

A review of our training has been undertaken and further training will be rolled out over the next 12 months. The next annual report will provide an update on the number of staff who have completed the updated training.

Julie Calder
Head of Service
(Curriculum and Quality)

John Trainer
Head of Child Care and Criminal Justice
Chief Social Work Officer



To: **Education and Children's Services Policy Board**

On: **19 August 2021**

Report by: **Director of Children's Services**

Heading: **Standard Circular 23: School Fund Procedures**

1. Summary

- 1.1. Schools in Scotland are granted the freedom to manage a portion of funds independently to the core finances distributed by the education authority and the Scottish government. This separation provides a fully auditable means by which parental funding raising, excursions, charitable giving and the purchase of small items may be accounted for securely. These funds are managed and administered in line with standard circular 23.
 - 1.2. This standard circular was revised in 1994 and subsequently in 2000. Following consultation and review by internal audit, further revisions have been made to ensure compliance with all current financial regulations and best practice. The version attached as appendices to this paper replaces all previous versions.
 - 1.3. It should be noted that because of the stewardship role taken by the education authority in relation to the management and administration of school funds these procedures are mandatory and must be complied with by all schools in Renfrewshire.
-

2. Recommendations

- 2.1. The education and children's services policy board as asked to approve the revised standard circular 23 as outlined in the appendices to this report.
-

3. Background

- 3.1. Standard circular 23 provides a framework within which schools in Renfrewshire may operate an independent school fund. Such a fund allows for parental funding raising, excursions, charitable giving and the purchase of small items.

- 3.2. This standard circular was originally established by Strathclyde Regional Council and revised in 1994 and 2000. Following consultation and review by internal audit, further revisions have been made to ensure compliance with all current financial regulations and best practice.
 - 3.3. The head teacher is responsible for ensuring the school fund is managed appropriately. This responsibility is best discharged with the establishment of a school fund committee whose responsibilities are clearly defined in a school fund constitution.
 - 3.4. The purpose of the school fund should reflect the aims of the school and the education authority in relation to the provision of a service to the pupils, parents and the wider community. When decisions are being taken by the school fund committee on how to utilise the funds available, this purpose should be borne in mind.
 - 3.5. The procedures detailed in the appendices to this report provide full details of the membership and role of the school fund committee along with protocols for banking, election of office bearers, etc.
 - 3.6. It should be noted that a school fund may be registered as a charity. Details of how this can be achieved and associated accounting requirements can be found on HMRC and OSCR websites. This may provide the school with additional benefits in how they administer these funds.
-

Implications of this report

1. **Financial**
The stewardship role taken by the education authority in relation to the management and administration of school funds means that these procedures are mandatory and must be complied with by all schools in Renfrewshire.
2. **HR and Organisational Development**
None.
3. **Community/Council Planning**
None.
4. **Legal**
None.
5. **Property/Assets**
None.
6. **Information Technology**
None.

7. Equality and Human Rights

The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website. (Report author to arrange this).

8. Health and Safety

None.

9. Procurement

None.

10. Risk

None.

11. Privacy Impact

None.

12. Cosla Policy Position

None.

13. Climate Risk

None.

List of Background Papers

None.

Children's Services

GMcK/LG

14 July 2021

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RENFREWSHIRE COUNCIL

CHILDREN'S SERVICES

SCHOOL FUND PROCEDURES

Revised June 2021

**RENFREWSHIRE COUNCIL
CHILDREN'S SERVICES
SCHOOL FUND PROCEDURES**

Revised Standard Circular 23 has been in use since 1994. The procedures were revised in August 2000. This version dated June 2021 supersedes all previous versions. It should be noted that because of the stewardship role taken by the authority in relation to the management and administration of school funds these procedures are mandatory and must be complied with in schools operating an independent school fund.

The procedures are split into 3 sections:

Section A: MANAGEMENT OF THE SCHOOL FUND

Section B: ADMINISTRATION OF THE SCHOOL FUND

Section C: APPENDICES PROVIDING ADDITIONAL INFORMATION ON SPECIFIC ISSUES

Section D: GUIDANCE NOTES TO SUPPORT HEADTEACHERS AND TREASURERS/ELECTED TREASURERS

SCHOOL FUND PROCEDURES

SECTION A: MANAGEMENT OF THE FUND

A1. PURPOSE OF THE SCHOOL FUND

- A1.1** The purpose of the School Fund should reflect the aims of the school and the education authority in relation to the provision of a service to the pupils, parents and the wider community. When decisions are being taken by the School Fund Committee on how to utilise the funds available, this purpose should be borne in mind.

A2. COMMITTEE / CONSTITUTION

- A2.1** As with all management issues related to the school, the Head Teacher is ultimately responsible for ensuring the School Fund is managed appropriately regardless of their role on the School Fund Committee. Head Teachers can refer to Guidance Note 1 which has been created to provide support in this task alongside these procedures. This responsibility is best discharged with the establishment of a **School Fund Committee** whose responsibilities are clearly defined in the **School Fund Constitution** (an example is included at Appendix 1). The Constitution should be drafted and agreed by the Committee and approved at a meeting open to all staff and parents. Any subsequent changes should be dealt with in the same manner. This document should contain, as a minimum the information detailed in the following paragraphs.

A2.2 Size of the Committee

Size will vary between schools. There should be at least three members of the Committee for small schools, but normally the Committee should have between 5 and 10 members. It may be practical in larger schools to have a payments subcommittee; however, this will not be necessary in all schools.

A2.3 Membership

Membership of the Committee should be open to all schools' staff, both teaching and non-teaching and parents. If a parent holds a position on the committee, they should be made aware that they must make themselves available to any appropriate council officers including internal audit if required. The Head Teacher must be a member of the Committee. Election of members should take place at a meeting open to all schools' staff and parents every 2 years (note: elections are only necessary if more people are willing to serve than there are places available)

A2.4 Meetings

Frequency - Committees should meet as often as is necessary, but at least termly in a secondary school and annually in other schools.

Quorum - at least two thirds of the Committee should be present to validate decisions.

Minutes - it is important to record the decisions made by the Committee at each meeting. A minute of the meeting should be retained detailing meeting date; attendees; decisions made.

A2.5 Office Bearers

- A2.5.1** A Chairperson, Treasurer and Secretary must be elected by the Committee. They must be subject to elections at least every 2 years, if more people are willing to serve than there are places available. (Note: The Head Teacher can be elected to any of these offices. Also, no-one can hold more than one office at any time).

- A2.5.2 Chairperson** - principal role is to ensure the fund is managed in line with the Constitution and arrange the annual audit of the fund.

SCHOOL FUND PROCEDURES

SECTION A: MANAGEMENT OF THE FUND

A2.5.3 Secretary - duties will include arranging meetings; maintaining records of decisions made at these meetings; arranging elections / open meetings; receiving / issuing correspondence on behalf of the committee.

A2.5.4 Elected Treasurer - responsible for:

- arranging the day to day administration of the Fund, which is normally carried out by school office staff, including maintenance of the financial records; banking; making payments.
- reporting to Committee on the state of the Fund.
- producing the year end statement of account.
- ensuring that all administrative arrangements in relation to the fund are adhered to.

It is generally the practice to delegate the administrative role of the Elected Treasurer to a member of the office staff. Schools following this practice, must be aware that it is essential that the Elected Treasurer provides a clear and robust oversight role. This oversight role must ensure that ALL administrative arrangements defined in section B of these procedures, are adhered to. Where these duties are not delegated to a member of the office staff and are carried out by the Elected Treasurer, the Head Teacher/Depute Head Teacher becomes responsible for this task and must provide the oversight role. (See Guidance Notes 1 and 2 which alongside these procedures assist with discharging these roles).

A2.6 Authority to Incur Expenditure

The constitution should indicate who has authority to incur expenditure either independently or in consultation. It is suggested that the constitution does not contain fixed sums of money in this regard, rather it should indicate the levels to incur expenditure, i.e. the Elected Treasurer can spend up to £100. It should also state that monetary values will be set at the AGM of the School Fund Committee. It is important that the expenditure limits and levels of authority for the year are recorded in the minutes taken at the AGM. All known expenditure should be approved by the committee prior to the spend, or if this is not possible, expenditure should be approved retrospectively at the next committee meeting.

A2.7 Dissolution of the School Fund

If the Committee decides that it is advisable to dissolve the school fund a full meeting of the Committee should be called, and a majority of members must vote for the dissolution. Any assets remaining at this point should be distributed on a basis decided by the Committee and agreed by the Head of Schools.

A3. BANKS

A3.1 The choice of bank will depend on factors, such as accessibility and services provided.

SCHOOL FUND PROCEDURES

SECTION A: MANAGEMENT OF THE FUND

A3.2 Accounts -

Account types - most schools will require a current account for day to day transactions. If a large balance of funds is normally held an interest-bearing account, e.g. deposit account, should also be maintained.

Account Names - all bank accounts should include the name of the school but must not include any reference to Renfrewshire Council.

School Accounts - the Head Teacher must be aware of all bank accounts held in relation to the school fund. He/she should have a list showing the name of the accounts; account numbers; the branch; and the signatories.

A3.3 Signatories - all accounts should have at least 3 signatories, 2 of whom should sign all cheques. The signatories must include the Elected Treasurer and the Head Teacher and should be drawn from the School Management Team. **School office staff, including those who have been delegated administrative responsibility by the Elected Treasurer, must not be signatories to bank accounts.**

A3.4 Currently on-line banking is not permissible (unless it is view only access) for school fund bank accounts.

A4. CHARITABLE STATUS OF THE FUND

A school fund may be registered as a charity. Details of how this can be achieved and associated accounting requirements can be found on HMRC and OSCR websites.

A5. THE SCHOOL FUND AS AN EMPLOYER

It is not permissible for the School Fund Committee to make payments to individuals to undertake tasks on an ongoing basis as this is not within their normal powers and would also make them liable for HMRC payments / returns.

A6 INSURANCE

Items purchased from the school fund are owned by the School Fund Committee and as such are not covered by Renfrewshire Council's insurance arrangements. Consideration should be given to purchasing insurance where appropriate. Items purchased via the VAT Free Purchase Scheme e.g. where the money is donated to the Council prior to the items being purchased, are owned by Renfrewshire Council and in some cases may be automatically covered by the Council's insurance arrangements. Items valued at under £1,500 are self-insured. Items valued at more than £1,500 should be discussed with the Service Risk Representative to ensure appropriate insurance is in place. Details of the Service Risk Representative can be found on the intranet.

A7. VAT FREE PURCHASES

Schools may use this scheme under certain circumstances to purchase items without any liability to pay VAT. This may only occur where the School Fund donates the cash to the Council prior to the purchase being made and the items purchased comply with the Council's procurement procedures. The conditions and procedures related to this scheme are attached at Appendix 2.

SCHOOL FUND PROCEDURES
SECTION A: MANAGEMENT OF THE FUND

A8. SALE OF ITEMS INCIDENTAL TO THE PROVISION OF EDUCATION

This scheme is similar to the Vat Free Purchase scheme, but in this case the item is purchased by the parent/guardian and they are regarded as the owner of the item. As above, conditions apply and these are contained at Appendix 3.

A9. ANNUAL STATEMENT / AUDIT

At the end of the school's financial year (normally 31 July) an Annual Statement of Income & Expenditure must be produced (see format at Appendix 4). This statement must be audited by someone independent of the administration of the fund, for example the auditor could be a parent or teacher but not a member of the Committee. The audit can be carried out on a sample basis and does not require to be an audit of all transactions. The auditor must sign the Annual Statement. The audited statement must be sent to Corporate Business Support, Finance Team at Headquarters by 30 November each year.

A10. RETENTION OF DOCUMENTS

Bank documents (passbooks / statements / reconciliations / etc.)	5 years
Cash book or equivalent	Indefinite
Subsidiary records (class collection sheets / duplicate receipts etc.)	3 years
Annual Statements	Indefinite

SCHOOL FUND PROCEDURES

SECTION B: ADMINISTRATION OF THE FUND

B1 ELECTED TREASURER'S RESPONSIBILITY

The day to day administration of the school fund is the responsibility of the Elected Treasurer. However, in practice the administrative role is generally delegated to a member of the office staff. If tasks are delegated to other members of staff e.g. office staff, the Elected Treasurer must have proper oversight and ensure adequate procedures are in place and that delegated duties are carried out in accordance with these procedures. (Also, see Guidance Notes 1 and 2)

B2 BANKING AND CASH HANDLING

B2.1 To ensure the safety of the monetary assets of the school fund, proper cash handling and banking arrangements must be made by the **Elected Treasurer**, in consultation with the **Head Teacher**.

B2.2 Cash Handling –

Limits - The introduction of Parent Pay has limited the amount of cash coming into schools. However, on the rare occasion where cash is received, it should not be held in school for longer than necessary and should be banked quickly.

Security - Cash must be stored in the most secure location available i.e. the safe, and access restricted only to staff with a business need. School fund money must be kept separately from other council funds. School fund money is **not** covered by Renfrewshire Council's insurance.

B2.3 Preparing Bankings

Pay in slips should be completed prior to the bank visit. The money to be banked and the pay in slip (or book) should be placed in a sealed security bag for transportation to the bank (these may be obtained from the bank). The bank messenger should sign a log detailing, bag number, date, amount, received from and signed by the bank messenger indicating which bags were taken to the bank on which day.

B3 RECORD KEEPING

B3.1 The volume and sophistication of school fund records will be determined by the size of the fund; the variety of activities undertaken; and, the number of people involved in the administration of the fund.

B3.2 All school funds will require a **cash book**. This will be in the form of a spreadsheet or a software package. This cash book must contain as a minimum the following pieces of information:-

- separate cash and bank balances;
- an analysis of income and expenditure across a suitable number of categories;
- transaction details - date, detail, receipt or voucher number; amount
(note: ALL income and expenditure must be reflected in the cash book).

B3.3 A variety of **subsidiary records** will be needed, the exact nature of which will be determined by the activity. Appendix 5 contains examples of such activities and the types of subsidiary records which would be appropriate.

B3.4 If a **computerised spreadsheet** is used it is necessary to protect the data from unauthorised alteration by ensuring it is password protected. If a software package is used it is likely to have a password facility which should be used and the password changed regularly. Adequate backup arrangements must be in place to ensure no data is lost.

SCHOOL FUND PROCEDURES
SECTION B: ADMINISTRATION OF THE FUND

B4 RECONCILIATIONS

- B4.1 Bank** – all bank account statements should be received monthly. Whenever a bank statement is received it should be reconciled to the bank balance shown in the cash book. (see Appendix 6).
- B4.2 Cash** – physical cash waiting to be banked and the petty cash float, if required, should be checked regularly (at least weekly) against the cash book balance to ensure all cash is accounted for. Evidence of this check must be retained.
- B4.3** Reconciliations will normally be carried out by the member of the office staff delegated by the Elected Treasurer to undertake the administrative role or the Elected Treasurer themselves. It is essential that another member of the School Fund Committee checks the detail of the reconciliations to ensure that they are being completed as each bank statement is received and that they are accurate. The bank statement should record details of who completed the reconciliation and the person checking the reconciliation and this must be retained.

B5 INCOME

- B5.1 Initial recording** - income should be recorded as soon as it is received. This initial recording can take a number of forms, for example class collection sheets, savings cards, or, serially pre-numbered duplicate receipts (see Appendix 5 for examples).
- B5.2 Recording in cash book** - either on a daily or weekly basis, income details from the initial records should be transferred to the cash book or equivalent. It is appropriate to transfer summary details from the subsidiary records to the main cash book, so long as the information can be easily matched between the records.

B6 EXPENDITURE

- B6.1 Signing Cheques** - cheques should always be fully completed before being signed. Signatories should ensure that the details on the cheque agree with the details on the invoice. For Cash and Carry purchases, where all of the detail will not be known in advance, as much information as possible should be completed, also, when the invoice is returned, the signatories should check the detail and initial the cheque stub to confirm their agreement with the purchases made. School office staff must not sign cheques.
- B6.2** If a corporate purchasing card (PCard) is used to make school fund purchases, where possible the funds including the VAT element should be transferred to the council prior to the purchase being made or transferred as soon as the value is known. Adequate records must be maintained to reflect such transactions.
- B6.3 Cancelled cheques** - should be clearly marked as cancelled and retained in the cheque book.
- B6.4 Invoices / Expenditure Vouchers** - should be sequentially numbered and these numbers recorded in the cash book. The invoices / vouchers should be filed together in number order.
- B6.5 Unreceipted Expenditure** - this should be kept to a minimum. Any instances should be supported by a note showing the item purchased, the date and amount. This should be signed by the purchaser and countersigned by the member of staff delegated by the Elected Treasurer to carry out the day-to-day administrative activities.

SCHOOL FUND PROCEDURES
SECTION B: ADMINISTRATION OF THE FUND

B6.6 Personal Purchases - personal purchases e.g. personal shopping, items for personal use, must not be made using school funds. Personal store loyalty cards must not be used when purchasing items using school funds. Also, staff funds e.g. staff night out, menodge must be kept entirely separate from school funds.

B7 PETTY CASH FLOAT

If a school fund has a petty cash float to meet small purchases appropriate records should be maintained to record income, expenditure and cash balance.

(NOTE: CASH PURCHASES SHOULD NOT BE MET FROM INCOME COLLECTED).

DRAFT

SCHOOL FUND PROCEDURES SAMPLE SCHOOL FUND CONSTITUTION

(School's Headed Paper)
<NAME OF SCHOOL> School Fund Constitution

At a meeting of the School Fund Committee of <NAME OF SCHOOL> held on <DATE>, the following resolutions were proposed:

1. The <NAME OF SCHOOL> School Fund will be constituted to advance the education provided by the school and always will act to directly benefit the pupils of the school.

The School Fund will be administered by the School Fund Committee:

- the Committee will comprise of at least <X> members;
- the Committee will be made up of the Head Teacher and representatives of the school staff (both teaching and non-teaching);
- the Committee will meet at least <X> times per year;
- 2/3 of the Committee shall be present to validate decisions;
- a written record will be maintained of decisions made by Committee;
- elections for the Committee will be held at least every two years at a meeting open to all staff and parents;
- the Committee will elect a Chairperson; a Secretary; and, a Treasurer.

2. The Chairperson will:-

- ensure that the school fund is managed in accordance with the constitution;
- call meetings of the Committee as necessary;
- arrange for an annual independent audit of the fund.

3. The Secretary will:-

- arrange meetings at the request of the Chairperson;
- be responsible for recording the decisions made by the Committee;
- arrange elections / open meetings;
- receive and issue correspondence on behalf of the Committee.

4. The ELECTED Treasurer will:-

- be responsible for arranging the day to day administration of the fund (which will normally be delegated to a member of the school office staff) and ensuring these arrangements are followed.

Administrative duties include:-

- recording of all income and expenditure in subsidiary records and main cash book (or equivalent);
- banking of cash;
- signing and cashing of cheques; distribute funds as agreed by the Committee;
- report regularly to the Committee on the state of the fund;
- produce an annual statement of account for the fund;

SCHOOL FUND PROCEDURES SAMPLE SCHOOL FUND CONSTITUTION

5. Funds will be deposited with <NAME AND ADDRESS OF BANK> in the name of "<NAME OF SCHOOL> School Fund"

- withdrawals will require two signatures;
- authority to incur expenditure will be as follows: -

Level 1	-	Treasurer
Level 2	-	Payments sub-committee
Level 3	-	In consultation with Committee

The monetary value of each level will be decided annually by the Committee and recorded in the minutes of the appropriate meeting. All expenditure must be approved by the Committee either in advance or retrospectively.

6. The Annual Accounts will be produced following the end of the financial year and will be audited by someone independent of the administration of the fund. A copy of the Audited Accounts will be sent to the Finance Team, Corporate Business Support, Headquarters by 30 November each year.
7. In the event of the school closing or the School Fund Committee being dissolved the assets of the funds (including surplus funds) will be distributed based on the decision of the Committee in consultation with the Education Authority.

SCHOOL FUND PROCEDURES VAT FREE PURCHASE SCHEME - CONDITIONS OF USE

The VAT Free Purchase Scheme enables the Council to purchase equipment from money donated by school funds, thereby enabling VAT to be reclaimed by the Council.

The following conditions **MUST** be adhered to by schools wishing to use the scheme:

1. Items may only be purchased which are for use in or by the school in the pursuit of the education of it's pupils. **PERSONAL PURCHASES MAY NOT BE MADE BY STAFF OR PUPILS USING THE SCHEME**
2. The Council must: -
 - (i) place the order
 - (ii) receive the supply
 - (iii) receive a tax invoice addressed to the Council
 - (iv) make the payment
3. Before the school places the order with the supplier the money to pay the invoice must be available in the school fund bank account.
4. The cost of items must **EXCLUDE** VAT but include any delivery charges, post, packaging, etc.
5. The authority **MUST** retain ownership of the items and use them or make them available for educational purposes.
6. The Council must keep sufficient records for the purchase to be easily identified and for the purpose for which it is to be used to be evident.
7. Items purchased via the VAT Free Purchase Scheme are owned by Renfrewshire Council and in some cases may be automatically covered by the Council's insurance arrangements. Schools should liaise with their Services Risk Representative to discuss insurance arrangements.

**SCHOOL FUND PROCEDURES
SALE OF GOODS INCIDENTAL TO THE PROVISION OF EDUCATION -
CONDITIONS**

Schools can sell goods to their pupils which are incidental to the provision of education without the addition of VAT provided that:-

- (i) Items are required for regular classroom use for a subject forming part of the normal curriculum e.g. simple calculators, musical instruments can be resold. It should be noted that HMRC do not consider laptops, etc. falling within the provision.
- (ii) Items are used regularly in the classroom i.e. the item must be portable and may be taken home but must be brought to school at least once per week and not, for example, just once per term.
- (iii) Items are incidental to the provision of education forming part of the normal curriculum i.e. the item must be used within normal school hours and not just for extracurricular activities nor merely as a useful adjunct to home study.
- (iv) Any charge to a pupil must not exceed the cost to the school.
- (v) Items are resold "in class" i.e. via the teacher or Head Teacher and not supplied directly to the pupil by an outside trader. It should be noted that some items are EXCLUDED from resale, i.e. clothing and sports equipment, e.g. school sweatshirts and PE kits, medals and trophies, laptops and items incidental to instruction which supplements the normal curriculum.

<NAME OF SCHOOL> SCHOOL FUND
RECEIPTS AND PAYMENTS STATEMENT FOR YEAR TO 31.7.XX

	RECEIPTS			PAYMENTS	
	£	£		£	£
Balance b/f					
Cash	23.56				
Current Acc.	1452.89				
Deposit Acc	5000.00	6476.45			
 School Prom	 897.56		 School Prom	 601.40	
Donations	50.00		Outings	250.00	
Charity Collections	457.89		Charities	460.00	
Uniforms	1547.85		Uniforms	1369.78	
Miscellaneous	57.98		Miscellaneous	163.24	
 TOTAL INCOME	 	 3011.28	 TOTAL EXPENDITURE	 	 2844.42
			Balance c/f		
			Cash	25.89	
			Current Acc.	1796.53	
			Deposit Acc.	4820.89	6643.31
		<u>9487.73</u>			<u>9487.73</u>

Accounts prepared by:

(signature / designation / date)

Bank Account Signatories:

(signature / designation / date)

Accounts audited by:

(signature / designation / date)

SCHOOL FUND PROCEDURES SUBSIDIARY RECORDS – INCOME

1. **CLASSROOM COLLECTIONS**

Money may be collected in class for several activities, such as charity collections or sponsored events. The easiest way to record amounts collected is on a class register. A separate register should be produced for each activity. At the conclusion of the activity these sheets should be passed to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities for retention with the rest of the school fund records. There are two approaches to classroom collections: -

- a) Money counted by class teacher - children give money to class teacher who counts the amount and records the date and amount next to the child's name on the register. The total collected would be noted at the bottom of the sheet and the sheet and the money would be taken to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities. The total would be checked, and the recipient would sign the register against the daily total to acknowledge collection.
- b) Money not counted in class - parents would be asked to send money in sealed envelopes marked with the child's name and the amount enclosed. The teacher would merely mark the date the envelope was received against the child's name on the register. Daily the register and the envelopes would be taken to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities. The number of envelopes received should be checked against the register and the register signed by the recipient. The Elected Treasurer or the member of the office staff with delegated administrative responsibilities should count the amount collected and prepare and sign a receipt for the income. A second person should verify the amount and sign the receipt as evidence that the money has been checked. The receipt should be retained as part of the school fund records.
- c) Where there is a general school collection e.g. bucket collection and the money is not counted by the class teacher, the monies should be collected and taken to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities as soon as possible. The Elected Treasurer or the member of the office staff with delegated administrative responsibilities should count the amount collected and prepare and sign a receipt for the income. A second person should verify the amount and sign the receipt as evidence that the money has been checked. The receipt should be retained as part of the school fund records.

2. **MAJOR TRIPS**

Major trips should be self-financing e.g. income should match expenditure, and a statement should be produced at the conclusion to show that this was the case. A subsidy may be made by the school fund which should be minuted by the school fund committee and a transfer of resources made within the cash book. A separate bank account may be used to hold cash for major trips (the School Fund Elected Treasurer should be a signatory to this account along with the trip organiser and one other. School office staff must not be signatories to any bank accounts). For schools operating without a software package e.g. Fund Master which automatically receipts income, children saving for trips should be given individual savings cards which show individual payments and a running balance for each child. Each

payment towards the trip should be receipted and the receipt number noted on the savings record card. A logbook / spreadsheet should be maintained showing details of cumulative amounts of income received as well as payments made. Cash collected should be passed to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities for banking as it is received. This transfer of cash should be receipted.

A ***Checklist for Trip Organisers*** has been prepared to assist the organisers in ensuring they are maintaining adequate records. When a member of staff agrees to organise a trip the Head Teacher should issue them with a copy of the checklist.

3. **OTHER INCOME**

Any income received which does not fall into one of the above categories should be receipted by the issue of a serially pre-numbered duplicate receipt if this is not automatically produced by the software package. Income generated from bake sales, coffee mornings, jumble sales etc. should be counted and recorded by the person collecting the cash and transferred to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities who should verify the amount and provide a receipt for the cash.

This checklist applies to staff involved in the organisation of large-scale trips (e.g. residential trips), rather than outings which are dealt with as part of the main school fund. Schools using ParentPay should follow their processes.

1. **Savings Cards** - Issue these to all children participating in the trip.
2. **Record all payments** made by the children on the Savings Cards.
3. **Provide a receipt** for each payment - a serially pre-numbered duplicate receipt book should be used for this purpose. Staple the top copy of the receipt to the Savings Card and leave the bottom copy in the receipt book.
4. Ask parents to pay **by cheque** if possible. Advise parents to expect to receive receipts for payments made and to query when one is not received.
5. **Maintain a spreadsheet or logbook** summarising payment received (an example is attached for information).
6. **Store all money securely between** collection and banking.
7. **Bank cash regularly** either via the school fund Elected Treasurer or the member of the office staff with delegated administrative responsibilities or directly.
8. For cash banked via the school fund Elected Treasurer or the member of the office staff with delegated administrative responsibilities: -
Take the cash collected, the up to date spreadsheet and the duplicate receipt book to the Elected Treasurer or the member of the office staff with delegated administrative responsibilities. Ask him/her to check the cash to the supporting records and sign the spreadsheet to confirm receipt of the correct amount of cash. Retain the spreadsheet for future reference.

For cash banked directly: -
Once the cash has been banked take the spreadsheet / duplicate receipts and the stamped bank pay in slip to one of the other bank account signatories. Ask them to check the details and sign the spreadsheet to confirm the check.
9. Any surplus at the conclusion of the trip should be transferred to the main school fund.
10. Prepare a **statement of income and expenditure for the trip**, showing how the balance was arrived at, e.g.

<u>Income</u>		<u>Expenditure</u>	
35 children @ £180	£6300	SET invoice (no.000x)	£5950
From school fund	200	Additional meals	350
		Misc.	100
		Total	£6400
		Surplus to school fund	100
	<u>£6500</u>		<u>£6500</u>

Pass the above statement / collection spreadsheet and duplicate receipt book(s) to the school fund Elected Treasurer or the member of the office staff with delegated administrative responsibilities for retention with those records

SCHOOL FUND PROCEDURES BANK RECONCILIATION GUIDELINES

- I. A bank reconciliation is necessary because: -
 - a) the bank statement date may not coincide with or be received by the date at which you wish to check the cash book balance.
 - b) there may be entries through the cash book which may not yet appear in the latest bank statement.
2. The bank reconciliation is carried out as follows:
 - a) check that the bank lodgments and withdrawals in the cash book agree with the entries in the bank statement.
 - b) write down the balance shown on the last bank statement.
 - c) add to this figure any lodgments which you have made but which do not appear in this bank statement i.e. lodgments not yet credited.
 - d) from this subtotal figure deduct any cheques recorded in the cash book which do not appear in the bank statement i.e. cheques not yet debited (outstanding cheques).
 - e) this will now give you the adjusted bank statement balance which should agree with the cash book balance.
3. If the adjusted bank statement balance does not agree with the cash book balance carry out the following checks: -
 - a) check the bank statement for any bank charges which have not been entered in the cash book. These are usually charged on a quarterly basis. If there are any, enter them in the cash book.
 - b) check the figures in the bank reconciliation are correct and check the arithmetic.
 - c) check the cash book additions and that the balance is correctly calculated.
 - d) check the cash book figures agree with the bank statement figures.

SCHOOL FUND PROCEDURES BANK RECONCILIATION GUIDELINES

ACCOUNT NAME: _____

ACCOUNT NUMBER: _____

Balance per Bank Statement (date) _____ £ _____

Income shown on cash book not yet on statement:

Date	Ref. No.	Amount

Total £ _____

LESS unrepresented cheques

Date	Cheque No.	Amount

Total £ _____

RECONCILED BALANCE £ _____

BALANCE PER CASH BOOK (date) _____ £ _____

ADJUSTMENT: Items on cash book not on bank statement £ _____

ADJUSTED CASH BOOK BALANCE £ _____

Prepared By _____ Date _____

Checked By _____ Date _____

SCHOOL FUND PROCEDURES: MANAGEMENT OF THE FUND – GUIDANCE NOTE 1
THIS GUIDANCE NOTE HAS BEEN PREPARED TO ASSIST MANAGEMENT IDENTIFY
GAPS IN PROCESSES WITHIN THEIR SCHOOL

NO	CHECK	YES	NO
1	A constitution has been prepared and agreed by the School Fund Committee.		
2	The School Fund Committee has met as frequently as the Constitution states and has recorded decisions made.		
3	A Chairperson; Treasurer; and, Secretary have been identified and each office bearer is aware of their responsibilities as outlined in the School Fund Procedures.		
4	Expenditure limits have been set and are adhered to and committee approval for expenditure has been appropriately sought.		
5	The School Fund bank account(s) are appropriate for the size of the fund. Interest is paid when the account is in credit, if appropriate There are no bank charges applied to the bank account A cheque book is available and requires 2/3 signatures to operate.		
6	If the School Fund has charity status, it is compliant with all associated rules and regulations.		
7	The School Fund does NOT act as an employer.		
8	The VAT Free Purchase Scheme is used as appropriate.		
9	Items bought on behalf of parents meet the criteria laid down on the "Sale of Goods Incidental to the Provision of Education" Note.		
10	The School Fund Committee are aware of the extent of insurance for items purchased via the school fund.		
11	The Annual Statement for the last school year was produced and submitted to the Finance Team, Corporate Business Support, Headquarters by 30 November.		
12	The Annual Statement is audited by someone independent of the fund.		
13	School Fund documents are retained in line with laid down timescales.		

SCHOOL FUND PROCEDURES: ADMINISTRATION OF THE FUND - GUIDANCE NOTE 2
THIS GUIDANCE HAS BEEN PREPARED TO SUPPORT THE ELECTED TREASURER AND
THE MEMBER OF THE SCHOOL OFFICE STAFF WITH DELEGATED ADMINISTRATION
RESPONSIBILITIES TO DISCHARGE THEIR ROLE EFFECTIVELY.

NO	CHECK	YES	NO
1	The Elected Treasurer and where applicable, the delegated representative is aware of their responsibility in relation to the administration of the Fund.		
2	Bankings are carried out at least weekly.		
3	Cash is held in the most secure place in the school.		
4	Cash is transferred to the bank in sealed security bags and an appropriately detailed record is maintained.		
5	All income and expenditure is appropriately recorded in the school fund records and is supported by receipts/vouchers/ invoices.		
6	The computer application / spreadsheet is password protected.		
7	School office staff are not signatories to the bank accounts.		
8	Serially pre-numbered duplicate receipts are issued for all income not covered by other records.		
9	Current account balances are reconciled every time a bank statement is received. The reconciliation/bank statement is signed by the person performing it and signed by the person checking it.		
10	Other bank balances are reconciled at least monthly.		
11	Cash balances are reconciled at least weekly.		
12	Income is recorded as soon as it is received and is counted and checked by two people.		
13	Summary information is transferred to the main cash book at least weekly.		
14	Cheques are not pre-signed.		
15	Personal purchases are not processed through the fund.		
16	The petty cash float is a fixed amount and is topped up to this amount when needed.		