



## **Internal Finance Policy**

### **Introduction**

The school policy for Internal Finance was originally developed and agreed by the policy working committee of governors including staff, parents and school councils. The policy was reviewed, updated and ratified by the Governing Body during the autumn term 2016.

### **The role of directors/governors**

The role of the Directors in school financial administration is:

- to ensure that the funds of the Academy are used only in accordance with: the law; the statutory and regulatory guidance as stated in the Academies Financial Handbook. Secretary of State for Education
- the handbook sets out duties and obligations of an academy which has a funding agreement with the Department for Education/education funding agency
- to establish a Finance and Audit Committee and elect its members, and to review the committee's remit and membership on an annual basis
- to plan the overall school budget, including priorities for future expenditure
- to approve the Annual Budget and Best Value Statement
- to maintain a register of pecuniary interests for governors and staff
- to oversee FMGS accreditation

### **The role of the finance committee**

In order to assist in the fulfilment of the Governing Body's responsibilities, the Finance Committee will meet as necessary. Best practice will be to convene meetings at least once a term to:

- determine the school's annual budget, including staffing
- plan the school budget in accordance with the priorities in the School Improvement Plan
- consider reports from the Headteacher comparing expenditure with budget and to approve virements as necessary
- determine the written description of financial systems and procedures

- operate the governing body's arrangements for obtaining quotations and inviting tenders
- authorise all write-offs and disposals of surplus stock and equipment in accordance with LA regulations
- recommend to the governing body a charging policy.
- determine school banking and petty cash arrangements
- determine arrangements for the accounts and audit of the school fund(s)
- determine matters relating to building maintenance, health and safety and lettings outside school hours in accordance with the Governors' delegated responsibilities
- determine matters relating to school security
- determine insurance arrangements
- determine the limits of authority which they delegate to the Headteacher and approve expenditure recommended by the Headteacher above those limits
- consider the findings and recommendations of Audit reports
- the Chair of the Committee shall ensure that minutes are signed at the next meeting to confirm that they are accurate. Copies of the agenda, the approved minutes (subject to confidentiality exclusions), and papers for each meeting should be made available at the school for anyone to read

### **The role of the head teacher (accountable officer)**

The day-to-day operation of the budget is delegated to the Headteacher, who will be responsible for:

- preparing the school improvement plan and school budget in accordance with priorities agreed by the governors and submission of these plans to the Governing Body for approval
- managing internal control systems and internal financial transactions in accordance with EFA's Financial Regulations (Academies Financial Handbook)
- setting limits of expenditure for members of staff authorised to place orders
- providing a monthly budget monitoring report to governors. This should report any variations in expenditure against the approved budget plan
- monitoring the school cash flow
- ensuring that returns to the EFA are submitted according to published deadlines
- providing access to accounting and other relevant records to Audit, including school fund(s), and implementing auditor recommendations where necessary

- ensuring regularity and propriety
- ensuring prudent and economical administration
- avoiding waste and extravagance
- securing value for money through efficient, effective and economic use of available resources
- day to day organisation, staffing and management of the Academy.
- ensure that adequate controls are in place to ensure that all responsibilities delegated are monitored
- issue a statement in the Academies annual report on Regularity, Propriety and Compliance (Template issues each year in the Accounts Direction).

#### **The role of the principal finance officer (business manager)**

- Subject to accordance with individual job descriptions the Headteacher may delegate financial procedures to the Business Manager and administrative team. The administrative team's roles may include: ensuring regularity and propriety
- ensuring prudent and economical administration
- avoiding waste and extravagance
- securing value for money through efficient, effective and economic use of available resources
- ensure that adequate controls are in place to ensure that all responsibilities delegated are monitored
- providing budget monitoring /outturn monthly reports for the Headteacher to present to governors
- submitting virements to the Headteacher for approval by the Directors as necessary.
- submitting payroll returns to the LA payroll provider and checking all payments made
- ensuring that invoice checking procedures are followed
- ensuring that, in conjunction with the Headteacher, authorisation of orders, invoices and schedules are in accordance with this Academies Financial Handbook.

- prompt and intact banking of income and associated recording of income in accordance checking that the school inventory is maintained as accurately and up to date as possible and ensuring that an independent check of the inventory is made at least once a year
  
- operating the bank account and school debit card.
  
- to prepare cash flow statements so as to ensure the school has sufficient cash to meet its needs and to submit cash flow returns to the EFA as required
  
- Prepare annual financial accounts with the guidance and help of the Local Authority Finance Team
  
- To work alongside the Responsible Officer in
  
- administering the recording of income received, and payments made from the school fund. Retention of all documents such as collection records and receipts to support the transactions processed through the school fund. Preparation of the year end summary of transactions for inspection, in accordance with the Academies Financial Handbook
  
- assisting in the maintenance of an accurate inventory and associated security procedures with the IT Technician.
  
- recommending to governors equipment to be written off or disposed of. Ensuring that disposal of such equipment is adequately recorded in the Governors' minutes and that the disposal of assets is conducted in an open manner and where income generated from disposal is maximised. Ensuring that stolen items are reported to the Finance committee before formal approval to delete that item from the inventory/asset register
  
- maintaining adequate financial records in accordance with LA Financial Regulations:

1. Budget Plan Entry Form	Current Year + 6 preceding years
2. Staff Salary Calculations	Current Year + 6 preceding years
3. School Management Plan	Current Year + 6 preceding years
4. General Allowance Allocations	Current Year + 6 preceding years
5. Virements within Budget Share	Current Year + 6 preceding years
6. Orders, Quotes and Tenders	Current Year + 6 preceding years
7. Copy Invoices/Credit Notes	Current Year + 6 preceding years
8. Copy Payment Schedules	Current Year + 6 preceding years
9. Delivery Notes	Current Year + 6 preceding years
10. Bank Reconciliation Records	Current Year + 6 preceding years
11. Education Sales Database Statements	Current Year + 2 preceding years
12. Bank Statements	Current Year + 6 preceding years
13. Bank Paying In Slips	Current Year + 6 preceding years
14. Travel Claims	Current Year + 6 preceding years
15. Income/Lettings Receipts	Current Year + 6 preceding years
16. Copy Sundry Debtor Accounts	Current Year + 6 preceding years
17. Authorised signatories list – orders	Current List
18. Register of Pecuniary Interests	Current List
19. Inventory Records	Current Year + 6 preceding years
20. Salary and Wage Returns	Indefinitely
21. School registers	Indefinitely

### **The role of staff in school financial administration**

The role of staff in school financial administration is:

- to familiarise themselves with the Academies Financial Handbook and Academies Accounts Direction 2013 ensuring regularity and propriety
- ensuring prudent and economical administration
- avoiding waste and extravagance
- securing value for money through efficient, effective and economic use of available resources
- to conduct all financial transactions relating to the school in accordance with the handbook.
- to manage any budget delegated to them by the Headteacher responsibly, and after due consultation with relevant staff
- to actively seek 'best value' on all work, goods, materials or services procured on behalf of the school
- to ensure that all relevant documents (delivery notes, invoices etc.) are promptly passed to the finance officer for processing.

## Limits of delegation

HT – Head Teacher (Accounting Officer)

SBM – School Business Manager (Principal Finance Officer)

DHT – Deputy Head Teacher

FO – Finance Officer

FGB – Full Governing Body

FC – Finance Committee (Directors)

AC – Audit Committee (Directors)

SLT – Senior Leadership Team

Main Activity	Detailed Task	Responsibility
Planning the Budget	<ul style="list-style-type: none"> <li>Identifying priorities within the SIP</li> <li>Making recommendations and proposals</li> <li>Examining projections of spending</li> </ul>	<p>FGB, after input from FC and taking into account proposals from HT and SLT</p> <p>HT, SBM, SLT, FC</p> <p>HT, SBM, FGB</p>
Approving the Budget	<ul style="list-style-type: none"> <li>Final Decision on annual allocations</li> </ul>	FGB
Monitoring Budget	<ul style="list-style-type: none"> <li>Regular termly reviews</li> <li>Collating information and presenting reports to the FGB, FC and AC</li> </ul>	<p>HT, SBM, FC</p> <p>HT, SBM, FO, AC</p>
Virements	<ul style="list-style-type: none"> <li>Deciding upon virements over £1000</li> </ul>	<p>Prior approval of FGB for virements over £1000</p> <p>HT may approve virements up to £1000</p> <p>HT and SBM may move allocations from contracted staffing codes to agency codes when appropriate to do so due to staffing changes.</p> <p>Also virements may be made between codes due to circumstances if reserves are not affected on agreement with the Directors.</p>

Reconciliation of Accounts	<ul style="list-style-type: none"> <li>• Checking the accuracy of the accounts.</li> <li>• Monthly Bank Reconciliation</li> <li>• Monthly Payroll Spreadsheet checking</li> <li>• Reconciliation of payroll to FMS</li> </ul>	<p>HT, SBM, FO</p> <p>Undertaken by FO and checked by SBM</p> <p>SBM and FO</p> <p>SBM and FO</p>
Purchasing	<ul style="list-style-type: none"> <li>• Orders up £1000</li> <li>• Orders over £1000 but under £5000</li> <li>• Orders over £5000</li> <li>• All orders will be raised by the FO</li> <li>• Debit card orders, so that we can obtain best value, are only processed by the SBM or HT</li> </ul>	<p>Signed by SBM, DHT or HT</p> <p>Quotes received and order signed by the HT or DHT</p> <p>Quotes to be obtained in writing and orders signed by HT after being agreed by the Directors of the Academy</p> <p>FO raises the orders on FMS but does not have authority to sign</p> <p>SBM or HT and the printout given to FO for an official order form to be raised on FMS</p>

### **Financial reports to governors**

The Headteacher/Business Manager is responsible for providing the Governing Body with a report on the budgetary position of the school at regular intervals. The report should be produced on a monthly basis and presented to Governors at least once a term and more frequently if the school is in deficit.

Financial reports should be reliable and relevant to users, the characteristics of good quality financial information are:

- **Accurate and Complete.** To provide governors with a “true and fair” view of the school’s financial position the reports must include committed expenditure. For information to be complete expenditure that the school has been committed to including details of orders and invoices outstanding must be included
- **Understandable.** Reports need to be understandable to the intended recipient; in particular financial reports to governors should be jargon free

- **Concise.** Reports should be summarised and not contain an unnecessary amount of detail. Expenditure and budget totals should be summarised to the headings contained in the annual 'Governors Statement' or into a format agreed by governors
- **Include explanatory notes.** Where there are significant variances on budget headings an explanation should be provided with the report. Proposed actions to address variances should also be reported and actions agreed should be minuted. Where large orders are due to be placed, this may also require a note to the report

### **Procurement of goods and services**

The procurement of goods and services is the process potentially most open to abuse or mis-management and it is therefore essential to have strong financial controls to safeguard the school's interests. It is essential that all of the following controls are adhered to:

- orders should not be entered into verbally and unless a the School Debit Card has been used, and then be entered onto an ' Official Order Forms' through FMS which automatically updates the financial records and enables committed expenditure to be included in management information for governors.
- the Head Teacher and School Business Manager are able to make purchases in school using the Academy's Debit Card which is kept in school at all times in a locked safe.
- in exceptional circumstances (e.g. emergency repairs) orders may be placed by telephone. In such circumstances a confirmation order should be generated. Orders may be faxed or emailed to suppliers, in order to reduce timelines. In such circumstances care should be taken to e mail or fax both sides of the official order form, so the supplier receives our terms and conditions.
- orders should only be approved by the Headteacher, Deputy Head Teacher or Business Manager.
- **orders under £1,000** – it is the responsibility of the Headteacher or Business Manager to ensure that the officer ordering the work, goods, materials or services has taken reasonable steps to achieve Best Value. Best Value.
- **orders over £1,000 but below £5,000** – it is the responsibility of the Headteacher to ensure that the school has taken the same reasonable steps to ensure that the Best Value has been achieved on any purchase and these steps are documented and retained for inspection. If it is not known if the purchase will exceed £1,000 but it is estimated it will be around £1,000, then evidence of the steps taken should be retained. In practice, the most straightforward method of achieving proof of best value is by obtaining and documenting quotes or tenders as detailed below
- **orders over £5,000** – it is the responsibility of the Headteacher to ensure that the school has obtained quotes or tenders from at least three suppliers .The quotes/tenders should then be considered by the Finance Committee before deciding which supplier to award the contract to. The Finance Committee should, under normal circumstances, opt for the lowest of the three (or more) quotes/tenders. If the Finance Committee decide to opt for a quote/tender other than the lowest, the reasons for such a decision should be clearly documented in the minutes of the Finance Committee meeting in which the decision was made.

- purchases with a value above the EU thresholds (above £156,442 for goods and services, above £3,927,260 for works) must use the Official Journal of the European Union (OJEU) tendering process.
- school budget or the school voluntary fund is appropriate and for the purposes of the pupils of the school. Examples of inappropriate expenditure include:
  - congratulations or get well flowers
  - christmas gifts for members of staff
  - leaving presents for members of staff
  - christmas meals for members of staff
  - retirement party for a member of staff
  - a staff thank you meal that has included partners
  - tea and coffee facilities for staff

The Directors have agreed the following;

- milk to be purchased through the hospitality fund
- refreshments for interviewing panels will be provided by school from the hospitality fund
- taxi may be provided for governors if they are unable to attend meetings without this arrangement.
- car Park Levy charges will be paid for all staff and visitors to the Academy
- no finance leasing arrangements shall be entered into.
- operating Leases do not involve borrowing and are acceptable so long as they are not for more than 3 years.

### **Novel and Contentious Transactions**

Payments or other transactions that we as an academy have no experience of or are outside the normal range of business and any contentious transactions that could give rise to criticism of the academy by the media will be dealt with as follows;

- contact Browne Jacobson Quick Call for legal advice and the EFA .

### **Invoice processing**

When invoices are received, it is essential to check that all the elements of the invoice are correct before authorising payment. The checks should be carried out and evidenced by separate individuals where possible. An invoice certification stamp is the best way of providing evidence that the following checks have been carried out:

- goods have been received in school and the quantity and quality being as per order. The goods received note shall be retained and filed with the copy invoice
- the arithmetic should be checked to ensure that the following are correct:
  1. Unit price
  2. Quantity
  3. Discounts
  4. Total net cost
  5. VAT has been applied at the applicable rate
  6. Total invoice cost

valuable items that are portable and desirable should be security marked and added to the ;

- inventory or asset register immediately
- that the invoice is not a copy or a facsimile and has not previously been paid. If it is necessary to request a duplicate invoice (if original is lost), then this duplicate shall be endorsed 'not previously passed for payment'. The endorsement should be certified by the signature of the Headteacher or Business Manager.
- Officers with delegated responsibility from the governing body (Headteacher , Deputy Head or Business Manager) will certify that the invoice is authorised for payment. This authorisation shall be evidenced by the personal signature of the Headteacher and must not be a facsimile or signature stamp

### **Reconciliation procedures**

It is essential that thorough procedures are in place to ensure that all costs incurred and income received against the school's account(s) are valid and verify that they are the responsibility of the school. The Headteacher is responsible for ensuring that controls are in place for these checks to be carried out. The Headteacher will delegate this role to the Business Manager and Finance Officer. They shall undertake the following duties on a monthly basis:

- check that the monthly Payroll Spreadsheet is correct and includes any additional payments due to staff by checking the previously submitted spreadsheet showing additional payments.
- confirm that payments can be made to staff and reconcile the transactions to FMS
- submit sickness absence claims to Schools Advisory Service as they arise.
- ensure all entries on the bank statement are accounted for in FMS
- complete a bank reconciliation on FMS monthly
- run the VAT report monthly ready for the quarterly return.

### **Petty cash procedures**

- petty Cash procedures will only be used for the purchase of modest items. . When the petty cash system is used, VAT will be reclaimed whenever possible.
- for each and every payment from petty cash, proper vouchers or receipts shall be obtained, and the voucher authorised for payment by two bank signatories and where appropriate a Value Added Tax invoice shall be obtained. If doubt exists as to the VAT status of a supply of goods, the individual shall request a VAT invoice from the supplier.
- personal cheques must not be cashed from petty cash.
- arrangements shall be made by the administrator to ensure that the safe custody of the petty cash is maintained.

- the petty cash shall be counted and accounts reconciled at least once per month. A record of the reconciliation, signed by the Headteacher, should be retained in the school.
- claimants of petty cash will be required to sign and submit a disbursement claim form to evidence that the goods purchased were purchased for the use of the school, purchased under prior authorisation, receipts have been obtained (including VAT analysis) and goods were purchased from individual's own funds.

### **Operation of bank account**

A list of cheque signatories (mandate) should be drawn up whereby:

- all cheques must have two authorised signatories, which must not include Governors
- the Headteacher may sign all cheques other than those payable to himself
- the Headteacher must sign cheques with a value greater than £1,000, unless payable to himself
- a minimum of three signatures should be maintained on the mandate
- no member of staff is permitted to sign cheques payable to themselves or to someone closely connected to themselves or in whom they have a pecuniary interest
- the mandate should be notified to the bank

Arrangements must be made with the bank:

- a statement to be provided each month. Where internet banking is used, an original bank statement dated 31<sup>st</sup> August is required from the bank each year for audit purposes

Direct debit payments may be entered into for the payment of utility bills and other suppliers.

- with whom the school has a regular contract. The value of each Direct Debit should be reviewed and compared with invoices received from the supplier. Suppliers paid by Direct Debit must be reviewed regularly to ensure they continue to provide Best Value
- On receipt of the monthly bank statement, the school will reconcile the bank balance to the balance held in the FMS6 system. expenditure)
- A copy of the monthly REC1 form must be certified by the Head Teacher and retained in school
- schools should produce cash flow forecasts when requested by the EFA to ensure that they have sufficient cash resources for the Financial Year

### **Security, inventories, stocks and disposal of assets**

- the governing body is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, etc. under its control
- an **asset register** should also be maintained. in which shall be recorded an adequate description of all land, buildings, moveable plant and machinery, vehicles, furniture, fittings and equipment belonging to the school, where the current valuation (for property) or the acquisition cost (for other assets) is greater than the following de-minimis levels:

1. Land and Buildings	£5,000
2. Vehicles, Plant & Machinery and Other Equipment	£3,000
3. Furniture & Fittings	£1,000
4. Information Technology Equipment	£1,000

- records of all portable, desirable and valuable items (not included on the asset register) shall be maintained on a spreadsheet
- inventories shall be kept up to date to record all items received or disposed of by whatever means. Records will show any income received from disposals and cross referenced to accounting records
- serial numbers included on the inventory should, wherever possible, be the manufacturer's serial number
- annually, a physical check of all inventory items should be carried out. All discrepancies shall be reported to the Governing Body. Safes must be kept locked and the key removed. Keys to safes and cash boxes must be carried on the person of the nominated key holder at all times. The loss of such keys should be reported to the Headteacher immediately
- money left on the premises shall be secured in a locked safe, where provided, or in a locked secure cabinet. The insurance limit for cash (and cheques) held in a safe is £1,000, unless a higher limit is specifically agreed with the insurance officer
- losses due to theft of stocks or cash shall be promptly reported to the Police, Headteacher and, Governing Body
- steps must be taken by the Headteacher to ensure that there are effective back up procedures for all computer systems off site. Recommendations for backup procedures should be regularly checked with Schools IT
- arrangements should be made to ensure that only authorised staff have access to computer hardware and software used for school management. Passwords should not be disclosed or shared and should be changed regularly. Access rights of any staff leaving the school should be promptly revoked
- in disposing of assets, items with a value of less than £50 can be disposed of, by the Headteacher, but with the Governors being informed at their next meeting. Items disposed of above £50 (including stolen items) will need Governors approval/acknowledgement in writing
- in disposing of IT equipment, an assessment should be made of such equipment to ensure that all sensitive data has been removed
- the monies received from the disposal of an asset will be credited to the School Budget Share, irrespective of how the asset was initially acquired by the school. The income should not be credited to the school fund, or any other unofficial account

- in disposing of an asset, the Headteacher is responsible for ensuring that the school is taking reasonable steps to secure the maximum revenue for the asset. This should be achieved by:
  1. taking reasonable steps to advertise the disposal;
  2. inviting bids for the asset (sealed bids are preferable);
  3. negotiating with potential purchasers.
- the administrator is responsible for maintaining a register of assets/equipment loaned or taken off the premises by other establishments, staff or pupils. A separate register should be kept of long term loans (e.g. musical instruments) and loans relating to specific grants (e.g. computers at home initiative)

### **Insurance arrangements**

The Headteacher shall be responsible for effecting such insurance necessary to cover risks to which the school is exposed, this cover will comply with the minimum requirements.

- the Governing Body may exercise their discretion in effecting insurance cover for risks not otherwise covered by the policies
- the Headteacher will be responsible for identifying potential areas of risk and for establishing procedures for reducing risks where possible

### **Payments to individuals**

In the school's capacity as a business, the school has a responsibility for ensuring that all payments to individuals are subject to tax and national insurance deductions where appropriate. In order to achieve this, the following guidelines should be followed:

- an assessment must be made as to whether the individual is providing a contract of service (i.e. employed) or a contract for services (i.e. self-employed)
- if considered to be a contract of service, the individual shall be set up as an employee of the school before receiving payment through the payroll
- where an individual seeks payment from the school for a contract for services, this must be in the form of an invoice

### **Receiving income**

Income generated by the school will be received by administration staff from a number of sources. All income shall:

- be paid into the school's official bank account without delay or deduction
- be banked prior to any school closure exceeding twenty-four hours
- be collected in advance of service delivery wherever possible

- be acknowledged by official receipts and accounted for without delay, with all such receipts held securely to prevent misuse
- be identified by means of an appropriate accountancy code
- not be used to discharge expenditure
- not be used for the purpose of cashing personal cheques

Where income is to be collected after the service has been provided, an official invoice shall be issued and submitted without delay, to the debtor.

All income shall be held securely until banked and shall be acknowledged in writing when transferred from one person to another.

All payments banked shall be by means of an official bank paying-in book, separately identifying cash and cheques, with all cheques listed.

The school shall determine a maximum amount of income to hold securely with the Insurance and Risk Management team. The school shall not exceed the agreed limit.

### **Miscellaneous issues**

#### Register of pecuniary (or business) interests

The Directors shall maintain a 'Register of Pecuniary Interests' that lists the personal interests, financial or otherwise, that could be deemed a potential conflict of interest for any Governor, Headteacher or any other member of staff. All Governors and members of staff shall declare in writing if they have a pecuniary interest in a personal capacity in any contract with the school.

The Headteacher shall arrange to keep the Register up to date as new Governors or staff join the school and must undertake an annual review. A Pecuniary Interest form should request the following information:

- the name of the relevant member of staff
- the company or organisation the member of staff has an interest in
- what the interest is

Those Governors or staff not holding any pecuniary interests must submit a nil return.

#### GIFTS

All gifts to the school either in kind or in money should be recorded.

#### Expenses paid to governors

Expenses may be paid to Governors in accordance with DCSF guidance.

#### Expenses paid to staff

Expenses will only be paid for journeys that form part of an employee's employment duties e.g attending meetings and courses. Public transport and standard rail fair should be used whenever possible.

Mileage payments will be paid as follows if necessary;

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and Vans	45P	25P
Motorcycles	24P	24P

Mileage claim for must be completed (see Business Manager.

**No car parking fees will be reimbursed.**

### Audit

Schools will be subject to internal audit according to their risk assessment or more frequently if requested by the EFA or the School.

### Lettings

Prices for charging will be reviewed annually by the Business Manager and approved by Finance Committee. Formal approval will be sought at Full Governors for the charges to be effective from 1<sup>st</sup> September each year. The charges should include where appropriate a Caretaker Fee and a proportion of Energy Costs.

### **Racial & Equality Statement**

All children have equal access and inclusive rights to the curriculum regardless of their age, gender, race, ethnicity, religion, belief, disability or ability. We plan work that is differentiated for the performance of all groups and individuals. Ambleside Primary School is committed to creating a positive climate that will enable everyone to work free from racial intimidation and harassment and to achieve their full potential. Policies are available on each of these that expand on this further.

All staff have equal access and inclusive rights to their work regardless of their age, gender, sexual orientation, race, ethnicity, religion, belief, disability or ability. Ambleside Primary School is committed to creating a positive climate that will enable everyone to work free from racial intimidation and harassment and to achieve their full potential. Policies are available on each of these that expand on this further.

### **Accessibility of policy documents**

Parents and carers are welcome to ask for further information about any policy matter. Copies of all current School policies are available for parents and carers to read. A copy of each policy is displayed in the School lobby and all policies can also be consulted online via the School website at [www.amblesideprimaryschool.co.uk](http://www.amblesideprimaryschool.co.uk). The School will try to arrange for the translation or summary of a document when this is requested by a parent or carer whose first language is not English.

### **Review**

This policy will be reviewed in line with the schools policy cycle.



Ambleside Primary School is an exempt charity and a company limited by guarantee, registered in England and Wales number 8246275. It has a registered office at Minver Crescent, Aspley, Nottingham NG8 5PN.