FINANCE MANUAL

2026-2027

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Denbigh Alliance website		School website	
1	Statutory publication	A	Statutory publication
2	Good practice	B	Good practice
3	Not required	C	Not required

**Policy level			
1	Trust wide	Single policy relevant to everyone and consistently applied across all schools and departments, with no variation. e.g. Complaints procedure	Statutory policies approved by the Denbigh Alliance Board of Trustees (or designated Trustee Committee). Non-statutory policies approved by the CEO with exception of Executive Pay.
2	Trust core values	This policy defines the Trust core values in the form of a Trust statement to be incorporated fully into all other policies on this subject, that in addition contain relevant information, procedures and or processes contextualised to that school. e.g. Safeguarding, Behaviour	Statements in statutory policies approved by the Denbigh Alliance Board of Trustees (or designated Trustee Committee). Statements in non-statutory policies approved by the CEO. Policy approved by Local School Board.
3	School/department	These policies/procedures are defined independently by schools as appropriate. E.g. Anti-bullying	Approved by Local School Board.

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INTRODUCTION

The Trust will comply with company law as set out in the Companies Act 2006 (and subsequent Acts); and charity law and the requirements of the Charity Commission and its Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities. The Trust will comply with the Academy Trust Handbook published and updated annually and will reflect relevant changes where applicable within this manual. The Academy Trust Handbook provides a broad summary to guide academy trusts in managing their governance and financial framework.

All staff who undertake financial transactions on behalf of the Trust must comply with the procedures and controls set in place by the Board of Trustees and contained within this Manual. Failure to comply with the financial procedures and controls of the Trust may lead to disciplinary action being taken against the member of staff involved. Such disciplinary action could result in dismissal.

Any suspected financial irregularity, fraud, theft, bribery, corruption or misuse of Trust funds must be reported immediately in accordance with the Trust's Anti-Fraud, Bribery and Corruption Policy and Whistleblowing Policy.

Link to the Academy Trust Handbook.

THE FINANCE MANUAL – PURPOSE

Trustees and managers have a duty to maintain robust financial oversight of the academy trust, its schools and operating divisions.

The purpose of the Finance Manual is to provide a set of principles for staff to follow, and to provide Trustees with a financial framework that is followed, and can be tested for robust structure, process and internal control measures to ensure accuracy and mitigate misappropriation.

The Manual will be updated on an annual basis, and more regularly if required, and will set out to maintain a clear set of basic control principles and controls that must be complied with.

RESPONSIBILITIES AND ORGANISATION

Members

Appoint the trust's external auditors and receive (but do not sign) the audited annual report and accounts (subject to the Companies Act).

Have power to change the company's name and, ultimately, wind it up.

Trustees

The Board of Trustees are the directors of the Alliance Schools Trust and are responsible for ensuring that the Trust meets all obligations placed upon it by the Secretary of State for Education.

The Trust is governed by a Board of Trustees constituted under a Memorandum of Association and Articles of Association. The Trust Board is responsible for ensuring that high standards of corporate governance are maintained and implemented.

To fulfil the obligations placed upon it, the Board of Trustees and Governors are divided into several committees. The individual committees are explained in detail in the Trust's Terms of Reference documents. The Terms of Reference of the full Board of Trustees and for each committee of both Trustees and governors are available on the Trust website.

CEO

The Chief Executive Officer is the Accounting Officer, and is responsible to the Board of Trustees for ensuring that the financial requirements are implemented including:

Ensuring regularity and propriety.

Prudent and economical administration, transaction processing, capture and retention of information and data

Avoidance of waste and extravagance.

Efficient and effective use of available resources, and

The day-to-day organisation, staffing and management of the Trust.

Finance Director/Chief Operating Officer / CFO/COO

Responsible for all dealings with the Department of Education in terms of submission approvals that are required.

The financial administration of the Trust is the responsibility of the Finance Director / Chief Operating Officer specifically;

- The day-to-day management of financial transactional processing, financial data capture and accurate reporting
- The management and reporting of the Trust's financial position, effectively reporting to Trustees with regular monthly management reports that compare to the annual budget and update variances to provide a current full year forecast.
- The provision of management accounts to be presented to Trustees at least six times per year.
- The maintenance of effective systems of internal control; and
- Ensuring the annual accounts are without error, provided on-time and presented and adequately supported by the underlying books and records of the Trust.

External audit

Under the Companies Act 2006, academy trusts must appoint an auditor and undergo a full annual audit process. Appointment of auditors is kept under review, and auditors are appointed by and/or terminated by the Members of the Trust. Proposals to remove auditors must require a majority vote of the members who must provide reasons for their decision to the Board. Any change to auditors must be notified to the Department of Education immediately with reasons. The exception to this rule is where the change in auditor is due to the expiry of the agreed term of office.

The auditors' responsibility is to determine whether the Trust accounts represent a going concern and present a true and fair view of the trust's financial performance and position.

Internal Scrutiny

The responsibilities of the Internal Scrutiny Review is to provide an independent oversight of the Trust's internal controls. The reviewer will not be on the Trust staff. The reviewer will demonstrate that they have the skills and qualifications necessary to carry out the role and will therefore be a qualified accountant, or professional organisation.

Internal scrutiny must focus on:

Evaluating the suitability of, and level of compliance with, financial and nonfinancial controls. This includes assessing whether procedures are designed effectively and efficiently and checking whether agreed procedures have been followed.

Offering advice and insight to the board on how to address weaknesses in financial and non-financial controls, acting as a catalyst for improvement, but without diluting management's responsibility for day to day running of the trust.

Ensuring all categories of risk are being adequately identified, reported, and managed.

The trust must identify on a risk-basis (with reference to its risk register) the areas it will review each year, modifying its checks accordingly. For example, this may involve greater scrutiny where procedures or systems have changed.

Responsibilities of Committees

Audit & Risk Committee

- Ensure a process and system of internal controls exists and is followed, to enable independent checking of financial controls, systems, operations, transactions and risks.
- Ensure statutory accounts and reports are prepared in line with the requirements set by Companies House and the Department of Education.
- To consider all aspects of the external audit, including periodic tendering, appointment and remuneration of the external auditor (in cooperation with the Members, who have the formal duty to appointment the auditors); the nature and scope of the statutory audit; the recommendation of audited financial statements to the Board and the discussion of issues raised in the external auditor's management letter.
- To ensure the annual financial statements are true and fair and conform to current accounting standards and that accounting policies are appropriate and applied consistently.
- To review the performance reported in the Trustees' Annual Report and ensure that it is a true reflection of the Trust's performance.
- To review all reports prepared by the external auditor and agree the programme of work proposed by management to address issues raised.
- To review the process for awarding non-audit work to the external audit firm and ensure that potential conflicts of interest are managed in the best interests of the Charity.
- Review any recommendations made by the Secretary of State for Education for improving the financial management of the Trust's academies.

Note: no member of the Audit and Risk Committee may be involved in any financial transactions or be a cheque or payment signatory.

Care & Operations Committee

- Develop a financial strategy for the Trust, and own and regularly review policies, procedures, plans and controls to ensure it is achieved.
- Develop and implement consistent financial policies and procedures across the Trust.
- Ensure the preparation of the Trust and academy/school level budgets, review budget proposals and make recommendations to the Trust.
- Monitor the Trust's income and expenditure throughout the year and ensure that each academy/school is accountable for the achievement of its delegated budget.
- Ensure the maintenance of a three-year rolling budget plan, taking account of changes in student numbers.
- Ensure Trustees are informed of any significant changes in funding arrangements and the implications for the Trust.
- Produce, maintain and monitor a plan and programme to maximise all forms of Trust income.
- Monitor the Trust's reserves and produce and maintain a plan for maximising the income and benefits from the reserves.

PROCEDURES FOR FINANCIAL TRANSACTIONS

PAYROLL PROCEDURES

The Trust processes payroll via a payroll agency DataPlan Ltd.
Authorisation to recruit forms will be prepared by the Human Resources office, approved by the Headteacher and submitted to the Finance Director to approve if within budget. If outside of budget*, then it must be passed to the CEO to carry out further checks prior to authorisation.
**Where additional funding has been received (following approval of budget) to accommodate increases in pay costs outside of the trust's control (STRB agreements), these will be considered to be within budget.*
**Appointments for futures years will be approved against the latest approved 3-year plan.*
HR manage all payroll system changes and prepare all the information for upload to DataPlan to enable overtime, pay deductions, extra payments, new starters, leavers, contract changes, changes to Teacher's Pensions and Maternity/ Paternity changes etc. They will have evidence of approval by the responsible persons to ensure the appropriate level of approval has been achieved to enable the changes.

The process for checking current monthly payroll reports is as follows: The payroll reports are reviewed and checked by the Operations Managers/Business Managers and the Primary Finance Officer (for the primary schools). When they are satisfied, they are passed to the Headteacher for approval. Then the CFO/COO reviews to ensure compliance, then the CFO/COO approves the DataPlan reports to enable payment.

Each school will maintain the department split within DataPlan records and a Finance Officer use this to split costs into the financial system. This will be carried out once payroll has been authorised. The Finance Officer will carry out a detailed review of costs to bank and provide a full reconciliation of costs. All bank reconciliations shall be independently reviewed and signed by the CFO/COO or nominated senior Finance Officer.

Payroll costs will be prepared by cost centre/department centre and compared to the annual budget. A revised forecast will be calculated using both run-rates of known costs and expected or known changes within year. Revised payroll forecasts will form part of the monthly financial management reporting.
The External Reviewer, as part of their Internal Scrutiny programme, will make periodic checks of the payroll procedures.

STAFF EXPENSES

Expenses may be claimed for bona fide business expenditure (in line with approved rate and valid receipt – *APPENDIX ONE)* carried out by staff in their course of their duties.
No expenses will be claimed or paid for personal expenditure that is not Trust or school related.
Expenses will be authorised by the relevant Budget Holder.
For the avoidance of doubt – NO CLAIM for Alcohol expense will be approved or processed.
Expenses, once authorised, should be scanned and sent to Finance@tastrust,org.uk for checking and will be paid by bank transfer on the next available payment run.

TRAVEL AND SUBSISTENCE

The current rates for payment of mileage are contained in *Appendix ONE.*
The cost of public transport expenses are met in full.
Additional mileage because of a business journey may be claimed in line with the Trust Mileage Statement attached.

Mileage and subsistence rates are within the HMRC guidelines and, therefore, there is no necessity to pay any additional tax or NIC payments under the Inland Revenue "Benefits in Kind" rules.
First class travel will not be reimbursed.
Overseas travel for student trips **must** be approved by the Headteacher prior to departure. Any other overseas travel for staff must be approved by the CEO (or Chair if involving the CEO).

HOSPITALITY

The hospitality process is contained at *APPENDIX TWO*

RELOCATION PACKAGE

Where appropriate, the Board of trustees may decide to offer relocation expenses for the recruitment of senior positions.

EYECARE FOR DISPLAY SCREEN EQUIPMENT USERS

Details are contained at *APPENDIX FOUR.*

BANK AND CASH

Bank Account

The appointment of banking services is reviewed in accordance with Board of Trustees instructions.
The Trust banks with HSBC Bank plc, at their George Street, Luton branch.

Electronic Banking Facility

The HSBCnet electronic banking facility is used for obtaining balances and transaction information and used to transfer funds between designated accounts (Main and e-saver). HSBCnet is used to pay normal supplier creditor payments via the BACS process.
Access to the system is safeguarded by the entry of individual Identifier Names and Passwords.

Bank Reconciliation

Bank reconciliations are to be carried out regularly and at least monthly. Bank reconciliations must be carried out for all Trust bank accounts. A printout of the outstanding items will be taken to verify both the system total and Bank statement balance, which is to be signed by the Finance Officer in agreement of the statement.
The reconciliations are to be available for the CFO/COO to enable checks to be carried out on the current position at all times, also for the External Reviewer and External Auditors to carry out their check of the Trust systems.

On-Line Payment Facilities

An on-line payment facility exists within the Trust (currently Parentmail). This facility enables parents to pay for trips, events, educational equipment and resources, school meals and donations. The financial system is managed by the Finance Team and the liaison with parents and teachers is managed by the schools, the teachers, and the administrators.

Cash receipts

All cash received must clearly show who has handed it to finance, why it has been collected and who has received it and checked the amount is correct.

Finance needs to reference this with a unique identifier that is used on any bank slip so that it can be identified on the bank statements.
Cash stored on the school premises will be kept to a minimum and will not exceed the insured limit of £5,000.
All cash must be stored securely at all times and will be banked monthly where the amount is over £500, ensuring a maximum of £5,000 is retained at any time.
The banking form is to be agreed with the individual Trust receipts and with the bank paying-in slip.

Petty cash
Petty cash floats are limited to a value of £500 and are allowable at the discretion of the Business Manager or equivalent.
Petty cash floats must be kept in a safe locked location.

CREDIT CARDS AND CHARGE ACCOUNTS

Credit Cards
Trustees have agreed to allow the Trust to use designated Trust credit cards, which are subject to the following conditions:
The upper credit limit is to be no more than £30,000
The account is to be cleared monthly by direct debit.
Cardholders are responsible for the safety of credit cards at all times.
The designated staff member is the ONLY person allowed to use the card. If they are away from Trust, for whatever reason, no purchase using the card is permitted.
The CFO/COO is to verify the use of the card and ensure that only authorised transactions have taken place when reviewing the monthly reconciliation.
Only authorised Trust transactions are permitted, and unauthorised use will be a disciplinary offence.
The card will be used for the following purpose:

- Paying for travel expenses for Trust trips, e.g., flight tickets
- Paying for Trust purchases by telephone
- Paying for Trust purchases by internet

Credit Card Control and posting of transactions to the Finance System:
The spreadsheet for each card is matched to the statement and then each transaction is checked to the purchase orders and the payment allocated giving a unique allocated payment number.
If the payments are related to sundry invoices raised e.g. staff milk at Sainsbury's they are still given a unique payment reference but not matched to a requisition. In this case they are signed off by a senior person, Headteacher, senior leadership team member, business manager or Finance Director/ Chief Operating Officer.
A file with the statements, invoices / evidence of transaction and or signed sundry invoices are kept in a file for audit or review.
Full details of the Credit Card Procedure can be found in *APPENDIX THREE*.

PURCHASING PROCEDURES

Review of procurement process will take place annually during April by the Finance Director/ Chief Operating Officer. The review will assess multiple orders for the same goods and services and larger spends.

As a result, a list of established suppliers will be created for certain supplies of goods and services for the coming year. Once the list of suppliers is established, further quotes / value for money assessments will not be required during the

year against the criteria used in the selection process. Where works are required outside of the selection criteria then normal procurement processes must be followed.

GOODS

All values mentioned below in the procurement section relate to the entire value of any purchase. For example, if a service is procured at £5,000 per year over a 5-year period, then this must be treated as a purchase of £25,000.

Purchase orders must be raised for the entire value of any contract **excluding VAT** (as above), any value to future years will be moved to a prepayments code manually by finance.

IT

End-user devices

All schools will feed their needs into the central IT team annually by February half-term for the following year's needs. The central IT team will review requests in line with the trust IT strategy and the affordability at each school. An annual bulk procurement will take in March/April, to ensure equipment is ready for use in September.

Infrastructure

As part of the annual bulk procurement the central IT team will include infrastructure items that have already been approved in the IT strategy.

Purchasing of goods

All requests for expenditure are to be requested using the financial on-line ordering and requisitioning system.

The requisitioner must ensure the order is prepared with accurate quantities and values plus any relevant description of the goods or services being ordered.

Consideration must be given to value for money when placing all orders.

Before approving any requisitions, **Budget Holders** must ensure that the following requirements are met.

Single purchase value	Value for money review*	2 x formal quotes (uploaded to financial system)	3 x formal quotes (uploaded to financial system)	Approved Framework / or internal formal tender
To £1,000	✓			
£1,000 - £5,000	✓			
£5,000 - £25,000		✓		
£25,000 - £50,000			✓	
£50,000+				✓

*Value for money review

Purchases of good to the value of £5,000 will require a value for money review prior to committing any expenditure. The budget holder is responsible for ensuring that value for money is obtained on all purchases and that an appropriate level of scrutiny is applied dependent on the value of the purchase.

For values up to £1,000 budget holders must ensure that goods are being purchased in an appropriate manner that meets the needs of the department. The following should be taken into consideration:

- Price/Quality/Specification/Lead-time/Quantity

Values between £1,000 and £5,000 require more scrutiny and budget holders should consider obtaining further levels of assurance which may include:

- Web quotations/Catalogue prices/Further quotations from suppliers/Feedback from professional research

Authorisation levels

Value	Final approval level
up to £1,000	Budget Holder
up to £5,000	Senior Leader/Head of School
up to £25,000	Head Teacher
up to £50,000	CFO/COO
up to £200,000	CEO
£200,000+	Board Approval

Individual Headteachers may wish to choose lower levels of authorisation.

Prior to purchase orders leaving the Trust, a check of the requisition is carried out by finance staff to ensure that the correct quotes have been obtained, the correct codes have been allocated and that budget is available.

Virement from non-pay budgets to pay budgets is only permissible with the authorisation of the CFO/COO.

Purchasing Process (the limits below refer to the annual cost to the trust, not the total value of the contract)
Requests for expenditure are to be requested using the financial on-line ordering and requisitioning system. There are some exceptions to this rule including purchases from e-bay / cash purchases / credit card etc, the CFO/COO will determine the process to follow for these types of purchases.
The requisitioner must ensure the order is prepared with accurate quantities and values plus any relevant description of the goods or services being ordered.
Wherever possible alternatives should be sought to ensure that purchases represent best value for money.
Orders requested to be made by the Finance Office using on-line retail sites such as eBay, Amazon etc, must comply with the ordering procedures, i.e., by raising an order requisition for approval, **prior** to the order being made using the on-line facility.

Orders for urgent services that may affect the safety or operations of a school, may not need the normal number of quotations. A decision may be taken by the Headteacher to purchase goods or services in order to manage such a situation. This situation should be rare and an exception to the rules.
Where goods or services are from a single supply provider (e.g., Apple), the requirement for additional quotations may not be possible. In these circumstances the original contract must be approved by the headteacher and CFO/COO.
If there is any change / amendment to an order, contract, specification or quotation from that presented to a budget holder; their written consent to any change or amendment is necessary before any purchase or contract commences.
The procedures for on-going critical contracts such as IT anti-virus/security/firewall/Sims contracts will be treated separately from the ordering and tendering procedure and considered from time to time as to whether they represent value for money.

Tendering / Framework Evaluation
Delegated Financial Limits

	Board of Trustees	CEO	CFO/COO
Goods and one-off services			
In approved budget	>£200k	£200k	£50k
Not in budget - emergency	>£50k	£50k	£10k
Not in budget	>£10k	£10k	Nil
Not in budget but separately funded	>£200k	£200k	£50k

Proposed purchases for goods or services amounting to more than £200k across the trust should be brought to the Care & Operations Committee or Full Board for evaluation and at the discretion of the committee/board may require a full tender, or use of an existing framework. Where goods or services are supplied by a single supplier, or where the goods or services are previously identified as the Trust's preference it may not be possible to receive alternative quotes, and alternative justification and alternative options may be required to justify value for money.

If a tender/framework is the preferred route, then the following procedure will be followed:

Approval to use a specific framework will follow the delegated authority levels above.

Dependent on the value of the tender and the purpose (type of product of service to be supplied), to ensure a competitive tendering policy is in place and applied, reference to and compliance with relevant legislation thresholds must be observed. The Department for Education recommendations to utilise "Deals for Schools" should be considered in order to simplify the process and aid in ensuring value for money, i.e. the framework suppliers, as these organisations have carried out the tendering process and may avoid the necessity for the Trust to perform this work.

All replies should be emailed to the FD marked "Tender" to reach him by a specified date. All replies must be opened at the same time and details of the contractor, quotation and any other details recorded at the time of opening. The opening of the 'Tender' emails will be witnessed by a member of staff or governor independent of the tender process.

No contractor will be allowed to amend the tender after the time fixed for receipt, unless directed by the Trust to amend the project objectives.

The reasons for accepting a particular tender must be documented, especially if it is decided to accept other than the lowest priced tender.

Public Procurement Notices and the Find a Tender Service (FTS)

The Trust will comply with all prevailing public procurement legislation and thresholds irrespective of the values set out in this manual.

Under the **Procurement Act 2023**, the UK has implemented a modernised procurement framework that enhances transparency, flexibility, and accessibility in public sector contracting.

The **Find a Tender Service (FTS)** remains the official UK platform for publishing procurement notices for contracts above the relevant thresholds. As of **24 February 2025**, FTS also supports notices for below-threshold procurements (excluding Scotland) and covers the full contract lifecycle — from planning and tendering to contract award and termination. All contracting authorities must use FTS to publish notices for competitive tenders involving goods, services, or works. Suppliers can use the platform to search for and respond to public sector opportunities across the UK.

Key updates include:

- **Mandatory use of GOV.UK One Login** for accessing personalised features.
- **Improved supplier tools**, including reusable business profiles and enhanced search functionality.
- **Expanded transparency**, with more notices published at multiple stages of the procurement process.
- Oversight by the new **Procurement Review Unit (PRU)** to ensure compliance and best practice.

GOODS RECEIVED AND PAYMENT OF INVOICES

Goods Received Notes and Payment of Invoices

All deliveries must be checked by the person who ordered them (the requisitioner), or by a suitable alternative member of staff. Deliveries are checked against a Delivery Note/Goods Received Note, prior to authorising the delivery and payment via the financial system (note this will authorise an invoice payment). Where a service has been provided, this will also need to be Goods Receipted to confirm that the service has been completed satisfactorily. Where a physical Goods Receipt Note is received, this should be signed and retained for audit purposes.

The Department responsible for the ordering will, wherever possible, contact the supplier should any goods be missing or damaged. Any invoice will be held in a suspense file pending the matter being completed satisfactorily.

Invoices received will be input to the financial system, and an automated check/match will be carried out to the order and goods received note to check that the amount and values match. Where there is discrepancy invoices will not be paid until resolved. Where there no discrepancy, the invoice will be paid at the due date.

Invoice lines that are different than the requisition value will be processed with the following filters:

Where an invoice is below a materiality limit of £20 less or more than the requisition line cost finance may process the invoice for payment without contacting the requisitioner.

Where a contingency amount has been entered for example travel costs and the amount is below the requisition and by greater than the materiality limit it will still be processed.

Where invoices are greater than the materiality limit different, they will be forwarded to the requisitioner for approval by email.

Where requisitions have been raised for estimated amounts that are taken by direct debit (E.g., Energy costs, Water rates etc.) Finance will amend the requisition to the correct amount and process the invoices.

It is vital that goods received notes are correctly administered into the financial system as the matching and alignment to the order where goods received/services received match the order, will generate an invoice to be paid.

Transactional Input of Invoices and Payment Runs

The Finance Department will receipt, record, and input all invoices received in the financial system and post to the relevant school / division, ledger code and cost centre.

Invoices outstanding will be reviewed on a regular basis, normally weekly. A payment run file will be produced based on the due date of invoices and covering the date range to the day before the next planned payment run.

Where goods and services received equal the order placed and the goods received note, and there are no ongoing queries invoices may be processed for payment.

Any supplier requiring a change to bank account details will have an account change form matched to companies house and our bank account confirmation.

Where the account confirmation cannot be obtained (some banks do not enable this feature) a small £1 transfer and get this confirmed by the beneficiary that it has been received before making normal payments.

Payment Processing

The Finance Assistant will create a weekly or fortnightly payment run (BACS) to suppliers.

Payments will be made when invoices are due so within the payment terms agreed, i.e., 7, 14, 21, 30 days or EOM following terms.

The proposed payment run will be passed to the Finance officer for checking and verification.

Following any amendments, the payment run will be submitted to the Finance Director/ Chief Operating Officer to review and approve on the documents and the bank.

Following his approval, it will be passed to one of the designated authorised signatories for approval of the paperwork and on the bank.

Following the checking and approval by the two authorised signatories the BACS run will automatically be released and sent to BACS for processing.

DataPlan, as our payroll provider have delegated authority to generate BACS payments for the various elements of the payroll including net pay, HMRC, Teachers Pensions, Local Government Pensions etc.

In addition, Faster payments, will be set up to cover any urgent transactions that need to clear that day. This is a similar process to the BACs run but with the finance assistant setting it us as faster payment not BACs.

SALES INVOICING AND DEBTOR MANAGEMENT

Raising Invoices:

Invoices are generated by the Finance Department on receipt of authorised information from schools or ventures within the trust. A separate invoicing system is used for lettings at schools where the volume of lettings invoicing is deemed substantial.

Credit control policy and debtor management

Each month the Finance Director/ Chief Operating Officer will review outstanding debtors and determine the next steps necessary to resolve any outstanding debts and present as part of the management accounts review with the Chair of Trustees. Depending on the reason for non-payment different responses will be implemented. These will range from raising a credit note where we have either over charged or not delivered a complete service to starting legal proceedings. Delegated limits relating to write-offs, ex-gratia payments and novel, contentious or repercussive transactions shall automatically be deemed amended where required by the latest version of the Academy Trust Handbook. The Trust will comply with the delegated authority limits for write-offs, losses and entering into liabilities as set out in the current Academy Trust Handbook. Where a proposed transaction exceeds those limits, prior approval will be obtained from the Department for Education before the transaction is entered into.

CAPITAL

Capital Spending

Individual items, or groups of items, purchased (excluding consumables) above a value of £1,000 and a useful economic life exceeding one year, will be classified as fixed assets and depreciated in line with the Depreciation Policy.

Purchase of Assets and Depreciation Policy

Assets purchased and capitalised at a value of greater than £1,000 will be depreciated on a straight-line basis on the cost of tangible fixed assets to write them down to their estimated residual values over their expected useful lives. No depreciation is provided on freehold land. The principal annual rates used for asset depreciation are:

Freehold buildings	2%
Long leasehold property	0.8% to 2%
Plant and machinery	10%
Furniture and equipment	20%
Computer equipment	33.33%

Assets in the course of construction are included at cost. Depreciation on assets is not charged until they are brought into use.

ASSET MANAGEMENT AND ASSET REGISTER

The assets register is a list of items capitalised under the trusts capitalisation policy above.

The register may contain, groups of assets where an individual asset does not have a sufficient value, but the combination of a number of the same assets within the same category or room would be of sufficient value.

On an annual basis, the IT Asset Register will be updated with additions and disposals, and the Trust's Asset Register will be updated periodically or as and when significant changes in additions or disposals occur.

A physical check of assets contained within the Asset Register will be undertaken annually, in line with the procedure agreed by the Finance Director/ Chief Operating Officer and will include all assets within a maximum of a 3-year period.

The asset register records the date of purchase, and other relevant information relating to the individual assets.

DISPOSAL OF ASSETS

During the annual, physical check of fixed assets, any discrepancies will be taken into account when producing the financial statements. Any adjustments will be reported to the Audit Committee.

Disposal of items with larger net book values will require approval as below:

Up to £1,000	Headteacher
£1,000 - £10,000	CEO
£10,000+	Audit Committee

Writing off any individual asset above a Net Book Value of £45,000 will require the permission of the Secretary of State.

In the event of theft or criminal damage to any Trust property, details must be notified immediately to the Finance Office, or Finance Director/ Chief Operating Officer (CFO/COO). The member of staff, or more usually the CFO/COO, will report the incident to the local police and obtain a crime report number, which is a requirement of the insurance claim procedures. The Finance Office will process the insurance claim form and liaise with the Police, Insurers, and any other parties to ensure prompt settlement of the claim.

The excess position of any claim will vary dependent upon the nature of the claim.

VAT

As an Academy the Trust is registered for VAT (Section 33b) and will make monthly VAT claims to HMRC using the "Making Tax Digital portal" through the Trust finance system.

AUDITORS

The appointment of external auditors will be reviewed periodically in accordance with Trustees' instructions, as part of the Audit and Risk Committee
A recommendation from the committee for change will be made to members as required.
Auditors are appointed and/or changed by the Members based upon recommendations made by officers of the Trust, Trustees, past auditor performance.

CYBER SECURITY AND FINANCIAL FRAUD PREVENTION

The Trust recognises that cyber-enabled fraud represents a significant financial risk. All employees must remain vigilant to fraud attempts and comply with the following controls.

Supplier Bank Account Changes

- Requests to amend supplier bank account details must be independently verified using a trusted source of contact information.
- Verification must not rely solely on contact details contained within an email requesting the change.
- Evidence of verification must be retained.

Payment Release Controls

- No payment may be authorised solely on the basis of an email instruction.
- Payments must follow the Trust's documented authorisation process regardless of urgency.
- Urgent payment requests must be subjected to the same approval controls as standard payments.

Cyber Security

- Financial system passwords must not be shared.
- Multi-factor authentication must be enabled where available.
- Staff must complete cyber security awareness training as required by the Trust.
- Suspected phishing emails must be reported immediately.

Segregation of Duties

- No individual should be able to create a supplier, amend supplier bank details and release payment without independent oversight.
- Appropriate segregation of duties must be maintained within all finance systems.

Incident Reporting

- Any actual or suspected fraud, cyber incident, attempted fraud or financial irregularity must be reported immediately to the CFO/COO and CEO.

Further details are contained within the Trust's Cyber Security Policy, Anti-Fraud and Corruption Policy and Incident Response Procedures.

FRAUD, IRREGULARITY AND WHISTLEBLOWING

The Trust operates a zero-tolerance approach to fraud, theft, bribery, corruption and financial irregularity.
Any employee, governor, trustee, volunteer, contractor or stakeholder who becomes aware of:

- suspected fraud;
- theft;
- bribery;
- procurement irregularities;
- misuse of Trust funds;

- conflicts of interest;
- financial malpractice; or
- deliberate breach of financial procedures,

must report their concerns immediately.

Concerns may be raised through:

- line management;
- the CFO/COO;
- the CEO;
- the Chair of Trustees; or
- the Trust's Whistleblowing Policy.

Reports will be treated seriously and investigated appropriately.
Individuals raising concerns in good faith will be protected from retaliation in accordance with the Trust's Whistleblowing Policy.

INSURANCE

Insurance Elements

Insurance services are reviewed periodically in accordance with the Board of Trustees' instructions.
Insurance (as detailed below) is provided by the Department of Education's Risk Protection Arrangement (RPA).
Employer's Liability/Third Party Liability/Professional Indemnity/Material and property damage/Business Interruption/Trustees' liability/Money/Personal Accident/Legal expenses/Foreign Travel/Trust educational visits.

Romero Insurance Brokers Limited are one of the insurance brokers for the Trust and has arranged the following cover (as this is not provided via RPA).
Engineering inspection @ Denbigh School.
Minibus(es) @ Denbigh School

Insurance Claims

Details of any claim, or potential claim, MUST be notified to the CFO/COO immediately, who will contact the Police to obtain a crime report and crime reference number if applicable. (a requirement of the insurance claim procedure).
The claim form will be processed by the finance team.
Details of excesses are available from the Finance Office, who will monitor to ensure that valid claims only are submitted.

SOLICITORS

The appointment of Solicitors is reviewed periodically in accordance with Board of Trustees instructions. Current solicitors are Stone King (2025). The Trust currently has a retainer service with Stone King which covers the first 1 hour of any new advice.
The CEO is the only member of staff that can authorise work under the retainer. Through the CEO authorisation may be given to CFO/COO/Education Director and/or Headteachers to access this service.
Trustees, through the Chair, may from time to time, as appropriate need to obtain direct advice from solicitors without authorisation from the CEO (if possible, CFO/COO should be aware for payment of invoices).

EX-GRATIA PAYMENTS

Ex-gratia payments and other special payments will be considered in accordance with the latest Academy Trust Handbook requirements and any transactions requiring prior approval will be referred to the Department for Education before commitment

RELATED PARTY TRANSACTIONS

Before any Ex-Gratia payment may be made, a detailed report must be submitted to the Department of Education for their authorisation.

APPENDIX ONE – STAFF EXPENSES - MEALS, DRINKS AND CLAIMS GUIDANCE

PURPOSE

This guidance sets out how staff should claim expenses in a way that is reasonable, transparent and consistent with the use of public funds. All expenditure must be necessary, proportionate and directly related to Trust business.

GENERAL PRINCIPLES

Expenses must be wholly, necessarily and exclusively incurred for Trust purposes. Staff should always seek value for money and avoid any perception of personal benefit. Claims must be supported by receipts and approved by an appropriate manager.

MEALS (SUBSISTENCE)

Meals can only be claimed where there is a clear business need. This is normally limited to situations where a member of staff is travelling away from their normal place of work or working extended hours on approved Trust business.

Meals taken during a normal working day at or near the usual place of work are not claimable.

The following limits reflect typical public sector practice and should be treated as maximums, not targets:

Breakfast: up to £5 where travel begins early

Lunch: up to £8 where staff are required to be away from their normal workplace

Evening meal: up to £15, but where an overnight stay is required; up to £25

Without an overnight stay, total daily subsistence should normally remain within £20–£30.

All claims must be supported by itemised receipts. Excessive or premium spending (for example fine dining) is not permitted unless there is prior approval and a clear business justification.

DRINKS

Alcohol is not reimbursable under any circumstances. The Trust expects public funds to be used appropriately, and alcohol purchases will be rejected.

Non-alcoholic drinks such as tea, coffee or soft drinks are allowable where they are part of business travel or meetings, provided the cost is reasonable.

HOSPITALITY

Hospitality must be directly linked to Trust business and normally involves external stakeholders (for example partners, inspectors or stakeholders).

All hospitality should be modest, reasonable and capable of withstanding public scrutiny.

Staff-only meals or social gatherings are not claimable unless there is a specific, approved business reason (such as a training event where no catering is otherwise provided).

The following must be recorded for all hospitality claims:

- Names or roles of attendees
- Purpose of the meeting
- Reason the hospitality was necessary

Prior approval should be obtained for hospitality wherever possible.

CLAIMS PROCESS

All claims must be submitted promptly, normally within one month of the expense being incurred.

Each claim must include:

- Date of expenditure
- Clear business purpose
- Details of what was purchased
- Itemised receipts

Claims must be authorised by a line manager or appropriate senior officer. Staff must not approve their own claims.

MILEAGE AND TRAVEL

Please refer to the Mileage statement.

Mileage should be claimed in line with HMRC approved rates: 55p per mile for the first 10,000 miles (changed from 45p on 6th April 2026). 25p per mile thereafter

Claims should be calculated from the normal place of work or home, whichever is shorter.

Public transport should be used where it is more economical. Standard class travel should be used unless there is a clear, approved reason for an upgrade.

OVERNIGHT ACCOMMODATION

Overnight stays may be booked where required for Trust business. Accommodation should be mid-range and represent value for money.

Where possible, accommodation should be booked in advance through approved channels.

NON-REIMBURSABLE EXPENSES

The following will not be reimbursed:

- Alcohol (unless exceptionally pre-approved)
- Fines or penalties
- Personal purchases
- Meals taken during a normal working day
- Excessive tips or discretionary spending

APPROVAL AND CONTROL

Higher value or unusual claims should be approved in advance. The Trust reserves the right to reject any claim that does not meet these standards.

All expenditure should be capable of withstanding internal and external audit and demonstrate proper use of public funds.

Mileage Statement

Mileage Rate

- Mileage will be reimbursed at a rate of 55p per mile for approved work-related journeys. Claims must be submitted in accordance with the Trust's expense form and supported by appropriate information, including details of the journey, purpose of travel, and approval where required.
- An additional 5p per mile can be claimed if transporting a work colleague or student(s) as passenger(s).

Eligibility for Mileage Claims

- **Journeys under 10 miles** Mileage will not be reimbursed for journeys under 10 miles, unless: ▪ The journey has been **specifically agreed** in advance by the Head with a justifiable reason, or it is **explicitly** written into the employee's contract as an expected reimbursable journey.
- Journeys between 10- and 15-miles Reimbursement for journeys within this range will only be provided if the travel is outside of the employee's normal role.
- These journeys must be approved in advance by the Head before the trip takes place.
- Journeys over 15 miles All mileage for journeys exceeding 15 miles will be reimbursed in full, provided they are required by the Trust.
- Time of journey

Mileage will not be reimbursed for any journey that takes place at the start or end of the working day if the destination is within 10 miles of the employee's usual workplace. Such travel is considered a reasonable deviation from the employee's normal commute and therefore not eligible for reimbursement.

Route Calculation

- Mileage should always be calculated using the shortest route between the start and end locations.
- Employees are expected to use efficient and reasonable routes for their journeys.

Approval and Claim Process

- Employees must obtain the necessary approvals before undertaking travel where required.
- All mileage claims should be submitted through the Trust's expense form, with accurate details of the journey, including date, purpose, start and end locations, and total miles travelled.
- The Trust reserves the right to review and verify mileage claims to ensure compliance with this policy.

This is subject to periodic review and may be updated in line with organisational or legislative changes.

APPENDIX TWO – Gifts & Hospitality received

In general, the acceptance of gifts and hospitality should be avoided.

In certain cases, gifts may be accepted, however, where the value exceeds £25, they must be entered onto the trust gifts register, which will be maintained by the Finance Director/Chief Operating Officer. The register must be reported to Trustees via the Audit & Risk Committee on an annual basis.

In general, the following statements apply:

Staff, Trustees and Governors must not make use of their official position to further their private interests or those of others.

Gifts of low intrinsic value (up to £25) such as promotional calendars or diaries, or small tokens of gratitude, can be accepted. If there is any doubt as to whether the acceptance of such an item is appropriate, individuals should decline the gift or refer the matter to the trust Finance Director/ Chief Operating Officer.

It is common for appreciative parents and pupils to register their thanks for the work of staff in the form of a small personal gift. If these are valued at less than £25 these are acceptable and these will not need to be recorded in the register. Where gifts valued over £25 are accepted, these should be recorded in the register.

Where a more valuable gift, benefit or service is offered which is to the good of the Trust, rather than an individual, it must be referred to the Finance Director / Chief Operating Officer to be recorded in the register.

Hospitality such as working lunches, coffees etc. are perfectly acceptable where it is appropriate to offer or receive these in support of good relationships with visiting staff or business colleagues. Modest hospitality, provided it is reasonable in the circumstances, should be similar to the scale of hospitality which the Trust as an employer would be likely to offer. These would not be added to the register. Hospitality received above this level should be recorded in the register.

If a member of staff, Trustee or Governor is offered a gift or hospitality whilst involved in the procurement of goods and services, tenders for work or when liaising with anyone conducting business with the Trust (other than light refreshments) it should be declined.

If not accepting a gift would be regarded as causing offence (such as a sudden and unexpected gift or one where refusal could cause cultural offence) the item should be accepted. The matter should then be brought to the attention of the Finance Director / Chief Operating Officer as soon as possible who may decide to return the gift or use the gift for Trust business. These items must be recorded in the register.

Gifts are sometimes offered by suppliers with the purchase of items. All such special offer gifts are the property of the Trust and must be used accordingly.

Responsibility

The Audit and Risk Committee is responsible for the review and authorisation of this statement which shall be included in the Trust's Finance Manual.
Each School's Senior Leadership Team is responsible for its implementation and for ensuring that all staff are aware of the existence of this statement.
All employees are expected to follow the terms of this statement, and any breach could lead to disciplinary action and may constitute gross misconduct.

APPENDIX THREE – Credit Card Procedure

The purpose of this procedure is to ensure spending has been for the purpose intended and there is probity in the use of public funds. The Trust is committed to ensuring that the procurement of goods and services on behalf of each academy is as simple and as easy as possible. It is recognised that it may not always be practical to purchase small or one-off items via the official procurement route. As such, it may be more feasible to purchase such items via the corporate credit card. The use of a credit card should be for emergency situations only, or where the setting up of a supplier is not reasonable.
This procedure sets out the situations where it may be appropriate to pay for goods and services via the corporate credit card and the procedures to be followed when processing these transactions.

Use of the corporate credit card
The corporate credit card should be used for **small or one-off items** of expenditure where it is **not practical to purchase the items via the official procurement route**, e.g. where a supplier only accepts payment by credit card, which is rare. A further example would be the purchase of hotel accommodation, or travel tickets, where the use of the corporate credit card would be considered to be the most effective method of procurement.
The corporate credit card may be used over the telephone, by internet or in person. This must be authorised by the card holder or nominated individual (usually the Operations or Business Manager).
The card should never be stored on a website, copied or given verbally to anyone other than when making a purchase.
Members of staff found to be breaching the terms and conditions for the use of the card will have the card confiscated and disciplinary action may be taken. Any costs / charge incurred arising as a result of a card being misused will be charged to the person responsible.
There are some types of expenditure which are prohibited such as purchasing of gifts or rewards for staff, cash withdrawals and/or purchasing alcohol.

Responsibility for the corporate credit card
In the event of being provided with a PIN, according to paragraph 5.3 of the HSBC Conditions of Use:
'You must not write the PIN on the card, or anything left with the card. If you do write it down, do not write the PIN in a way which would enable someone else to recognise that it is a PIN.'
It is the cardholder's responsibility to ensure the safety of the corporate credit card and to guard against possible fraud.
Where the named cardholder is not in possession of the corporate credit card, it must be securely stored.
Before accepting custody of the corporate card, the cardholder must sign the attached acceptance and undertaking document. A copy should be retained by the cardholder with the original sent to Finance for retention on file.

Purchases using the corporate credit card
Each cardholder will nominate an individual (the Nominated Individual) who will be responsible for processing the transactions. The cardholder must declare the Nominated Individual on the acceptance and undertaking document. The cardholder may nominate themselves as the Nominated Individual.
All corporate credit card expenditure must be wholly and exclusively related to the deliverance and support of the Trust's charitable purpose i.e. the provision of education.
To purchase items via the credit card, individuals must complete the credit card usage form (see attached for an example, although in practice an electronic version must be used). The form must be completed electronically and then physically signed as required. This is because specific information must be completed accurately, for example the budget and nominal code.
The budget holder must sign the credit card usage form as confirmation of expenditure approval and verification of there being sufficient budget available to make the purchase. The cardholder must also sign the credit card usage form prior to any transactions being processed.
All transactions must be processed with prior permission from either the cardholder or nominated individual.
As soon as the transaction has been completed, the receipt must be attached to the credit card usage form.
All transactions must have both a completed credit card usage form and a VAT receipt.
It is essential that evidence of each transaction is collected and provided to the central finance team to meet accounting, audit and internal control requirements.

It is strictly forbidden to split purchases to avoid control limits. All transaction are governed by the Trust procurement thresholds.
In instances where a copy of the receipt or invoice is also being sent to the finance team directly from the supplier, please request the supplier to mark it 'paid by credit card'. This will ensure that the item is not duplicated on the accounting system.

Guidance for internet purchases
For those items which are purchased online, you must use a reputable and secure site. Before typing the card details into a website, ensure that the site is secure. You can do this by checking to see if there is a small padlock symbol in the address bar (or elsewhere in the browser window) and a web address beginning with https:// rather than http:// (the 's' stands for 'secure').
You must ensure the website is trustworthy, particularly if it is not one that you have used before. Suggestions on how to confirm trustworthiness include: being suspicious of offers that are 'too good to be true', asking colleagues / friends if they have used the website and doing an internet search to confirm whether reviews are favourable.
Using a card online may put you at risk of card fraud. To reduce remember the following points:

- When undertaking a transaction online, you will never be asked for a PIN or online banking password. You will be asked for the three- or four-digit security number ('CVV2 code'), which is usually found on the back of your card.
- Do not give permission for the site to store the card details. This can usually be checked by reviewing your account details (if you have been asked to set up an account).

If your card is declined, please contact the card administrators. If in doubt, please do not hesitate to contact the card administrators before attempting to complete any transaction.

Card administrators
The Finance Director and Finance Officers are the card administrators for all corporate credit cards except for the card held in their name.
The card administrators will liaise with HSBC on all matters relating to the corporate credit cards.
If a cardholder has a change of circumstances, i.e. change of name, address or is leaving the Trust's employment, the administrators must be informed.

Accounting for expenditure
Statements will be sent to the named cardholder and the central finance team on a weekly basis. The finance team require all documentation pertaining to the transactions within one week of the transaction.
The finance team will ensure that there is a credit card usage form and receipt for each transaction. Should a transaction not have one or both of these documents, the finance team will request this information from the cardholder and the budget holder in question. On being asked for this information, the cardholder and / or budget holder should provide this information as soon as possible.
Any item appearing on the statement, which is not recognised, will be followed up with the named cardholder in the first instance.

Frequently asked questions
Can I send corporate credit card details to a supplier by email?
Card details must not be emailed to anyone as this may pose a fraud risk.
I suspect a fraudulent transaction – what do I do?
If, on receipt of your cardholder statement, an item appears of which you have no record, please contact HSBC in the first instance and without delay regarding the transaction(s) in question. As soon as possible advise the card administrators.
What if a receipt is not provided with a purchase?
In some instances, a receipt may not be provided as proof of purchase. In this event, please provide a substitute document such as confirmation of order.
What if a receipt is lost?

If an original receipt is lost, please obtain a duplicate. This is usually possible by phoning the supplier or, if you have an internet account with them, it may be possible to print a new receipt.

What do I do if the card has been lost or stolen?

If the card is lost, stolen or the PIN becomes known to any person other than you, or the card or the PIN are for any reason liable to misuse, you must notify HSBC as soon as possible by telephone and then the card administrators.

Is the balance cleared on a monthly basis?

At the end of the statement period, the balance is automatically paid, and the running balance should be reset to zero.

How do I activate the card?

To activate the card, on receipt of the card, you must follow the instructions on the sticker attached to the card or telephone the number quoted on the card (available 24 hours) in order to complete the necessary security checks.

Is a purchase order number required for items being paid by card?

A purchase order number is not required. However, the necessary documentation must be completed as well as ensuring the procurement thresholds and conditions are adhered to before a transaction is processed. You must ensure there is enough capacity remaining within that budget to make the purchase.

Declaration of acceptance and understanding

I confirm that I have read and understood the Trust's credit card policy and procedure and will ensure adherence to the policy and procedure in my use of the corporate credit card provided.

I confirm that, in the event of the corporate credit card being lost or stolen, I will report this immediately to card administrators (either the Finance Director/ Chief Operating Officer or one of the Finance Officers). They will then notify HSBC.

I understand that the card is only to be used for expenditure incurred wholly and exclusively in respect of the deliverance and support of the Trust's charitable purpose i.e. the provision of education. Should the card be used for inappropriate and / or unauthorised expenditure, it is the Trust's expectation to recover the full value of any transaction.

Should I fail to comply with the credit card policy and procedure, I understand the credit card may be withdrawn and that I may be subject to disciplinary action.

Cardholder name: _____

Signature: _____

Date: _____

Nominated by: _____

Signature: _____

Date: _____

Example Credit Card Usage Form

Employee & Budget Details

Academy	
Employee Name	
Job Title	
Budget	
Expense Type	
Is their sufficient budget available to make this purchase?	

Supplier Details

Supplier Name	
Type of Transaction	

Transaction Details

Description	Quantity	Price Per Unit	Total Price	Nominal Code
Total				

Authorisation Details

Budget Holder Name	
Budget Holder Signature	
Date	

Card holder Name	
Card Holder signature	
Date	

Once signed by the Budget Holder, the form is to be passed to the nominated individual for processing. Once the transaction has been completed, please attach the receipt to this form.

APPENDIX FOUR - Eyecare for display screen equipment users

Under the Health & Safety (Display Screen Equipment) Regulations 1992 (amended 2002), UK employers must:

- Pay for a free eye test annually for staff who regularly use display screen equipment (DSE).
- Pay for basic corrective glasses if prescribed specifically for DSE use.
- Ensure DSE workstations are assessed and health risks minimised.

A display screen user is any member of staff who habitually uses display screen equipment as a significant part of their normal working day.

If a member of staff qualifies as a user, then they are entitled to ask for an eye test to be paid for by the Alliance Schools Trust, to be carried out by a qualified ophthalmic optician. Employees will be responsible for the initial payment of their eye test and any costs incurred on lenses and/or frames.

If a member of staff wishes to claim for the cost of an eye test (up to £30), they must complete an expense claim form, *APPENDIX 5*, provide a receipt and their claim must be countersigned by their line manager to confirm they are a DSE user.

Repeat testing will be according to the judgement of the ophthalmic optician. Usually this is every 2 years. It is the responsibility of the member of staff to make arrangements for a retest at the appropriate time.

Some members of staff may qualify for a free NHS eye test if they:

- Are aged 60 or over
- Receive certain benefits
- Have a medical condition, such as diabetes
- Are blind or partially sighted

Reimbursement of the equivalent fee for free eye tests will not be possible. Where an eye test is discounted, only the value of the discounted eye test will be paid.

If the eye test shows that the user requires glasses specifically for DSE work, the School/Academy within the Trust will pay for or towards a basic pair of frames or lenses up to £50 per person. Evidence from the optician must be provided together with a receipt for the claim form.

Contributions towards glasses will not be paid to those who require glasses for any other purpose.

If the claim is approved, payment will be processed in the normal way for expenses.

If the claim cannot be processed, the employee will be notified of the reason(s).

APPENDIX FIVE – Expenses Claim Form

The Alliance Schools Trust

CLAIM FOR TRAVELLING AND PERSONAL EXPENSES

Name: _____ School: _____ Date: _____

Date	Department/ Budget to be charged	Description	Reason for Purchase	Travel		Number of miles	Travel Total (Miles x £0.55p)	Other Expense Total
				From Postcode	To			
					Total			

Signature of Claimant ……

Authorised Signature……

Total Amount Claimed _____

Please complete your bank details for the expenses to be reimbursed into:

Name on the Bank Account (you):	
Sort code (XX-XX-XX):	
Bank Account No (XXXXXXXX):	
Roll number or other details (if needed):	

For finance Use Only

Processed by……

Nominal Code……

Payment Date……