

Redfield Edge Primary School



Write off and Disposal Policy

Date reviewed	December 2021	Next review	December 2024
Policy type	Non-statutory	Review frequency	Tri-Annually
Responsibility	Full Governing Body		
Date approved by Committee: Not applicable			
Signed (Chair of FGB) <i>BKucharski</i>	Name (Chair of FGB) Bronwen Kucharski	Signed (Head Teacher) <i>Lisa Robinson</i>	Name (Head Teacher) Lisa Robinson
Ratified by FGB on	Signed (Chair of Governors) <i>BKucharski</i>	Name (Chair of Governor) Bronwen Kucharski	

Equality Impact Assessment (EIA) Part 1: EIA Screening

Policies, Procedures or Practices		Date	
EIA CARRIED OUT BY:		EIA APPROVED BY:	

Groups that may be affected:

Are there any concerns that the policy could have a different impact on any of the following groups? (please tick the relevant boxes)	Existing or potential adverse impact	Existing or potential for positive impact
Age (young people, the elderly: issues surrounding protection and welfare, recruitment, training, pay, promotion)		x
Disability (physical and mental disability, learning difficulties; issues surrounding access to buildings, curriculum and communication).		x
Gender Reassignment (transsexual)		x
Marriage and civil partnership		x
Pregnancy and maternity		x
Racial Groups (consider: language, culture, ethnicity including gypsy/traveller groups and asylum seekers)		x
Religion or belief (practices of worship, religious or cultural observance, including non-belief)		x
Gender (male, female)		x
Sexual orientation (gay, lesbian, bisexual; actual or perceived)		x

Any adverse impacts are explored in a Full Impact Assessment.

Purpose of the Policy

1. To set out a clear procedure for the writing off and (when appropriate) and disposal of school assets.
2. To satisfy the requirements of internal audit and to protect the interests of staff and members of the governing body by supporting decisions made concerning the disposal of assets.

1. Disposals

1.1 The Headteacher is authorised to dispose of surplus, damaged or scrap resources, materials or equipment on the best possible terms, where the estimated realisable value of the materials does not exceed £500. Where the estimated realisable value exceeds £500 quotes need to be obtained, and the approval of the Governing Body Finance Committee must be sought.

1.2 Records of disposal of items with an estimated value exceeding £200 will be kept.

1.3 Monies accrued will be allocated back into the school budget.

2. Write Offs

2.1 A debt may be written off when two or more demands for payment have been made, in writing to the debtor by the Headteacher and it is believed by the Headteacher that there is no reasonable prospect of payment.

2.2 The Headteacher shall be authorised to write off any debt owing to the school to the value of £50.00 for any one item, providing they are satisfied proper steps have been taken to mitigate the loss and prevent recurrence and has obtained Local Authority sanction (in excess of £5,000). This may, for example, be in respect of school meal debts, lettings, damage to the school or contents, charges levied by the school (e.g. music tuition). Any debt in excess of this shall be written off by the Governing Body Finance Committee and after sanction by the Local Authority if required.

2.3 Records of write offs shall be kept.

If the debt is more than £5,000 or the item for disposal is valued in excess of £5,000 then the additional authority of South Gloucestershire Council should be sought.

<i>Taken from the Schedule of Delegated Authority</i>	DEBTS
	Write-off debts *** income generated by the School only eg Lettings income)
Full Governing Board	To be advised of all individual debts and approve £100 - £2000 ***All other debts will be written off in accordance with the Financial Regulations for Schools Reg 2.23 & 2.24
Finance Committee	To approve the write-off of all individual debts over £50 ***
Headteacher	*** Individual up to £50 not to exceed £250 in total in one financial year
School Business Manager	NIL
All other staff	NIL

3. Writing Off Assets

3.1 An asset from the inventory can be written off (that is disposed of without income) where the item is considered to be beyond repair or has no saleable value.

3.2 The disposal should be noted in the Inventory together with a reason for the disposal.

4. Sale of Assets

4.1 If an asset is surplus to requirements or is obsolete but is considered to have a saleable value it should be sold if possible.

4.2 Small items under the value of £500.00 can be sold at the Headteacher's discretion.

4.3 Large items (those estimated to have a value over £500.00) will need to be valued before sale. The Headteacher working with the SBM shall fix a sale price taking into account the replacement cost, condition and saleability of the item. When dealing with an item of specialised equipment e.g. computers, reprographic machines or musical instruments a written valuation from an outside agency should be obtained.

4.4 Assets can be purchased by members of staff or by members of the governing body provided that they have had no involvement in fixing the sale price of the item. If more than one prospective purchaser comes forward the item will be dealt with on a first come first served basis.

4.5 A record of the sale will be kept in the Inventory.

4.6 Sale of electrical goods will carry a disclaimer against any future defects or faults which may cause harm.

5. Proceeds of Sale of Assets

5.1 Wherever possible the proceeds of the sale of assets shall be returned to the account that originally funded the purchase of the item e.g. equipment code in school's delegated budget.

5.2 If there is no record of the original purchase, then in default, the proceeds will be applied to the equipment code of the school budget.

6. Amendment of School Inventory

An item that is disposed of should be removed from the School's Inventory immediately upon disposal so that the Inventory remains an accurate record of its assets.

7. Disposal and Sale of Computer Equipment

Disposal and sale of any computer equipment that may contain confidential data will be disposed/cleaned professionally before release.