



Report to Schools Forum

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Title: Scheme for Financing Schools

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1. Purpose of Report

- 1.1. Buckinghamshire Council is required to have a Scheme for Financing Schools, which defines the financial relationship between the authority and the schools in its area. The scheme covers such matters as banking, accounting and audit arrangements.
- 1.2. The statutory guidance requires us to consult on any changes to our scheme for financing schools. The updates we have made are to bring our scheme in to line with the latest guidance and to correct any outdated names and titles.
- 1.3. The revised scheme is attached as Appendix 1 to this paper. Other than changes to update names, titles etc there are no major changes. The revised scheme now takes into account all of the latest guidance.
- 1.4. Schools Forum is asked to review the Scheme and comment where necessary prior to publishing.

Buckinghamshire Council

Scheme for Financing Schools

Maintained in accordance with Section 48 of the School Standards and Framework Act 1998, and Schedule 14 to the Act

Updated May 2023

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Section 1: Purpose of the Scheme

Buckinghamshire Council is required to have Scheme for Financing Schools, which defines the financial relationship between the authority and the schools in its area (School Standards and Framework Act 1998, sections 45-53). The scheme covers such matters as banking, accounting and audit arrangements.

- Expiry or review date

This guidance will be reviewed annually and updated when necessary.

What legislation does this guidance refer to?

- Section 48 of the [School Standards and Framework Act 1998](#), and Schedule 14 to the Act
- [School and Early Years Finance \(England\) Regulations 2014](#)

Who is this guidance for?

This guidance is for Buckinghamshire Council and all the schools it maintains.

Section 2: The outline scheme

References throughout this statutory guidance to:

“the Act” are to the School Standards and Framework Act 1998;

“the authority” means Buckinghamshire Council, and

“the Regulations” are to the School and Early Years Finance (England) Regulations 2014 made under the Act.

The scheme deals with the following matters:

1. The carrying forward from one funding period to another of surpluses and deficits arising in relation to schools’ budget shares.
2. Amounts which may be charged against schools’ budget shares.
3. Amounts received by schools which may be retained by their governing bodies and the purposes for which such amounts may be used.
4. The imposition, by or under the scheme, of conditions which must be complied with by schools in relation to the management of their delegated budgets and of sums made

available to governing bodies by the authority which do not form part of delegated budgets, including conditions prescribing financial controls and procedures.

5. Terms on which services and facilities are provided by the authority for schools maintained by them.
6. The payment of interest by or to the authority.
7. The times at which amounts equal in total to the school's budget share are to be made available to governing bodies and the proportion of the budget share to be made available at each such time.
8. The virement between budget heads within the delegated budget.
9. Circumstances in which the authority may delegate to the governing body the power to spend any part of the authority's non-schools education budget or schools budget in addition to those set out in section 49(4)(a) to (c) of the 1998 Act.
10. The use of delegated budgets and of sums made available to a governing body by the authority which do not form part of delegated budgets.
11. Borrowing by governing bodies.
12. The banking arrangements that may be made by governing bodies.
13. A statement as to the personal liability of governors in respect of schools' budget shares having regard to section 50(7) of the 1998 Act.
14. A statement as to the allowances payable to governors of a school which does not have a delegated budget in accordance with the scheme made by the authority for the purposes of section 519 of the 1996 Act.
15. The keeping of a register of any business interests of the governors and the head teacher.
16. The provision of information by and to the governing body.
17. The maintenance of inventories of assets.
18. Plans of a governing body's expenditure.
19. A statement as to the taxation of sums paid or received by a governing body.
20. Insurance.
21. The use of delegated budgets by governing bodies so as to satisfy the authority's duties imposed by or under the Health and Safety at Work etc Act 1974.

22. The provision of legal advice to a governing body.
23. Funding for child protection issues.
24. How complaints by persons working at a school or by school governors about financial management or financial propriety at the school will be dealt with and to whom such complaints should be made.
25. Expenditure incurred by a governing body in the exercise of the power conferred by section 27 of the 2002 Act.

Section 3: Introduction

- 3.1 The Funding Framework

The funding framework which replaces Local Management of Schools is set out in the legislative provisions in sections 45-53 of the School Standards and Framework Act 1998.

Under this legislation, the authority determine for themselves the size of its schools budget and its non-schools education budget – although at a minimum the authority must appropriate its entire Dedicated Schools Grant to their schools budget. The categories of expenditure which fall within the two budgets are prescribed under regulations made by the Secretary of State, but included within the two, taken together, is all expenditure, direct and indirect, on the authority's maintained schools except for capital and certain miscellaneous items. The authority may deduct funds from their schools budget for purposes specified in regulations made by the Secretary of State under s.45A of the Act (the centrally retained expenditure). The amounts to be deducted for these purposes are decided by the authority, subject to any limits or conditions (including gaining the approval of the Schools Forum or the Secretary of State in certain instances) as prescribed by the Secretary of State. The balance of the schools budget left after deduction of the centrally retained expenditure is termed the Individual Schools Budget (ISB). Expenditure items in the non-schools education budget must be retained centrally (although earmarked allocations may be made to schools).

The authority must distribute the ISB amongst its maintained schools using a formula which accords with regulations made by the Secretary of State, and enables the calculation of a budget share for each maintained school. This budget share is then delegated to the governing body of the school concerned, unless the school is a new school which has not yet received a delegated budget, or the right to a delegated budget has been suspended in accordance with s.51 of the Act. The financial controls within which delegation works are set out in this scheme made by the authority in accordance with s.48 of the Act and regulations made under that section. All proposals to revise this scheme must be approved by the Schools Forum, though the authority may apply to the Secretary of State for approval in the event of the forum rejecting a proposal or approving it subject to modifications that are not acceptable to the authority.

Subject to any provision made by or under the scheme, governing bodies of schools may spend such amounts of their budget shares as they think fit for any purposes of their school and for any additional purposes prescribed by the Secretary of State in regulations made under s.50 of the Act. This includes amounts spent by a governing body on providing community facilities or services under section 27 of the Education Act 2002 are treated as if they were amounts spent for the purposes of the school (s50(3A) of the Act.)

The authority may suspend a school's right to a delegated budget if the provisions of this scheme (or rules applied by the scheme) have been substantially or persistently breached, or if the budget share has not been managed satisfactorily. A school's right to a delegated budget share may also be suspended for other reasons (schedule 17 to the Act).

The authority is obliged to publish each year a statement setting out details of its planned Schools Budget and other expenditure on children's services, showing the amounts to be centrally retained and funding delegated to schools. After each financial year the authority must publish a statement showing out-turn expenditure.

The detailed publication requirements for financial statements are set out in directions issued by the Secretary of State.

- Regulations also require the authority to publish its scheme and any revisions to it on a website accessible to the general public, by the date that any revisions come into force, together with a statement that the revised scheme comes into force on that date.

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- **3.2 The role of the scheme**

The scheme sets out the financial relationship between the authority and the maintained schools which it funds. It contains requirements relating to financial management and associated issues, binding on both the authority and on schools.

- **3.3 Application of the scheme to the authority and maintained schools**

The scheme applies in respect of all community, nursery, voluntary, foundation, community special or foundation special schools and pupil referral units (PRUs) maintained by the authority. It does not apply to schools situated in the authority's area which are maintained by another authority. Nor does it apply to academies.

The schools which the authority will be maintaining are listed in Annex A.

- **3.4 Publication of the scheme**

The scheme will be published on the authority's website which is accessible to the general public and any revised version will be published by the date the revisions come into force, together with a statement that the revised scheme comes into force on that date.

- 3.5 Revision of the scheme

Any proposed revisions to the scheme will be the subject of consultation with the governing body and the head teacher of every school maintained by the authority before they are submitted to the schools forum for their approval.

All proposed revisions must be submitted to the schools forum for approval by members of the forum representing maintained schools. Where the schools forum does not approve them or approves them subject to modifications which are not acceptable to the authority, the authority may apply to the Secretary of State for approval.

It is also possible for the Secretary of State to make directed revisions to schemes after consultation. Such revisions become part of the scheme from the date of direction.

- 3.6 Delegation of powers to the head teacher

The governing body of each school must consider the extent to which it wishes to delegate its financial powers to the headteacher and record its decision (and any revisions) in the minutes of the governing body.

The governing body is responsible for setting the school's annual financial plan. The first formal plan of each financial year and subsequent revisions must be approved by the governing body. The headteacher is responsible for managing the school's finances on a day to day basis within the approved plan and may have delegated authority to vary the plan up to an agreed limit. This limit needs to be set at a level which allows the headteacher sufficient flexibility to deal with the practical problems which may arise in the running of the school and the level will vary according to the size of individual schools. The headteacher must inform the governing body or the relevant committee of the governing body when any such variation has been made.

- 3.7 Maintenance of schools

The authority is responsible for maintaining the schools covered by the scheme, and this includes the duty of defraying all the expenses of maintaining them (except in the case of a voluntary school where some of the expenses are, by statute, payable by the governing body). This includes the funding system put in place under sections 45 to 53 of the School Standards and Framework Act 1998.

Section 4: Financial controls

- 4.1 General procedures

- Application of financial controls to schools

All Schools covered by this scheme are required to abide by the authority's requirements on financial controls and monitoring, not only those in the scheme but also those requirements contained on the SchoolsWeb.

- Provision of financial information and reports

Schools are required to provide the authority with details of anticipated and actual expenditure and income, in a form and at times determined by the authority in order that schools' financial positions can be taken into account as part of the authority's overall monitoring. Monitoring information will not be required more often than once every three months, unless the authority has notified the school in writing that in its view the school's financial position requires more frequent submission or the school is in its first year of operation. Reports for this purpose are required to be submitted in a format compatible with the Consistent Financial Reporting framework. Detailed guidance is set out on the SchoolsWeb. Reports connected with tax (including VAT), or banking reconciliation, may be required more frequently.

The details of these requirements are set out in Financial Regulations F1 - available to schools as part of the existing SchoolsWeb.

- Payment of salaries; payment of bills

Procedures for the payment of salaries and bills will vary according to the choices schools make about the holding of bank accounts and the supplier of payroll or other services.

The procedures appropriate to these choices are set out in the following documents available to schools as part of the existing SchoolsWeb.

- Financial Regulations F1
- Guidance on coding of expenditure and income available as Schools GL Code List on SchoolsWeb.

- Control of assets

Each school is required to maintain an inventory of its moveable non-capital assets with a value in excess of £1,000. Guidance on the form of such inventories and the arrangements for disposing of assets is set out on the SchoolsWeb FI10. Schools are free to determine their own arrangements for keeping a register of assets worth less than £1,000 you should register any item that is portable and attractive (e.g. Camera, etc.). They should keep a register in some form.

- Accounting Policies (including year-end procedures)

Schools must abide by the accounting policies and procedures issued by the authority from time to time. For year-end procedures, instructions will be communicated annually on Schools Web. In all cases, detailed instructions will be published and schools will be notified of any amendments or revisions.

- Writing off of debts

Governing bodies are authorised to write off debts up to £1,000. If a school wishes a debt to be written off between £1,000 and £10,000 the Service Director/Finance Service must be contacted. Above this level, the Director of Finance must be contacted (see the SchoolsWeb).

- 4.2 Basis of accounting

The authority requires that reports and accounts sent to the authority must be on an accruals basis. However, schools internal systems may be either on a cash or an accruals basis.

- 4.3 Submission of budget plans

- Schools are required to do the following

- Each school is required to submit a draft budget plan to Buckinghamshire Council by the end of February each year. This does not need formal approval of full governing body or a committee of the governing body but governors are expected to have been made aware of and discussed these proposals before submission to Buckinghamshire Council.
- Each school is required to submit a formal budget plan to Buckinghamshire Council before the end of May Half term (Whitsun) break begins. The school's formal annual budget plan must be approved by the governing body or a committee of the governing body.
- The plans should cover the following financial year plus two further years. They should show:
 - The expected levels of income from Dedicated Schools Grant (school budget share)
 - The expected income from other grants and income sources
 - The expected expenditure
 - The estimated surplus or deficit balance accumulated by the school at 31st March each year (i.e. brought forward from the current year and carried forward in each of the next three years)
 - Assumptions underpinning the budget plan.
- Schools must notify the authority of any revision to their financial plans agreed during the course of the financial year. There is no requirement for all schools to regularly submit revised plans or financial forecasts on a more frequent basis. Schools are expected to monitor progress against budget plans on a regular basis and identify any issues.
- If a revised plan is necessary the revised plan should be agreed by the governing body or a committee of the governing body. Circumstances where a revised plan is expected include:
 - Any change resulting in a deficit budget in any financial year.
 - Significant changes in assumptions underlying budget proposals for the next three years. e.g. resulting in income or spend changing by more than 2% or £10,000 (whichever is the higher) compared to original assumptions.
- The formal budget plan in May is not expected to significantly differ from the draft proposals in February if the assumptions made have been robust, tools and checklists have been used and monitoring of in year budgets have been reliable. For example, the estimated surplus or deficit should not be significantly different to the draft budget plan if monitoring and forecasting is robust.
- All plans (draft, formal or revised) must be submitted in a form notified by the authority and in accordance with the Consistent Financial Reporting Framework.
- Further guidance is available on the SchoolsWeb.

- The authority will provide the following
- Buckinghamshire Council wants to support schools in managing budgets effectively and working with schools in having sustainable budget proposals over three years. To help schools Buckinghamshire Council will provide:
 - Draft delegated budget shares for schools will be published by early January each year (subject to DfE checking of budget calculations)
 - An expenditure modelling tool and training will continue to be accessible to schools (the salary modeller tool provided through a traded service) to help them plan their expenditure.
- The purpose of the draft plan being submitted in February is for Buckinghamshire Council to review the plans and evaluate the financial risk of each school earlier. This enables Buckinghamshire Council to offer schools assistance at any earlier stage and ideally before the financial year starts.
- Schools should be aware that plans that show a deficit in any year will require approval of Buckinghamshire Council and that schools who are unable to set a balance budget over three years may trigger a “Notice of Concern” which could lead to delegation of budgets being withdrawn from Governors.
- Where plans have significantly changed Buckinghamshire Council will review these in detail to understand why budget plans had changed and whether the school needs more support.
- Buckinghamshire Council will review actual spend and income using the Council’s SAP system, which schools financial systems feed in to. This will take place at least twice a year (mid-year and end of year). This will support Buckinghamshire Council in identifying financial assessment and audit risk. If significant discrepancies are identified schools will be contacted to explain these. This includes significant changes in formal budget plans compared to draft budget plans, especially where surplus or deficit balances at year end have significantly varied from draft budget plans.

- Submission of Financial Forecasts

The authority requires schools to submit a financial plan covering a 3 year budget forecast.

These will be used as evidence to support the authority’s assessment of Schools Financial Value Standards and in support of the authority’s balance control mechanism.

- 4.4 School Resource Management

Schools must seek to achieve effective management of resources and value for money, to optimise the use of their resources and to invest in teaching and learning, taking into account the purchasing, tendering and contracting requirements outlined in section 4.10.

It is for heads and governors to determine at school level how to secure better value for money.

There are significant variations in efficiency between similar schools, and so it is important for schools to review their current expenditure, compare it to other schools and think about how to make improvements.

- 4.5 Virement

Schools are free to vire between budget headings in the expenditure of their budget shares, but governors are advised to establish criteria for virements and financial limits above which the approval of the governing body is required.

- 4.6 Audit: General

Schools are required to cooperate both with auditors employed by the authority (internal audit) and with external auditors.

With regard to internal audit, all schools come within the audit regime determined by the authority, details of which are set out on the SchoolsWeb.

With regard to external audit, all schools come within the authority's external audit regime as determined by the Local Audit and Accountability Act 2014.

- 4.7 Separate external audits

A governing body is permitted if it chooses to spend funds from its budget share to obtain external audit certification of its accounts, separate from any authority internal or external audit process.

There is no expectation by the Secretary of State that routine annual external audit at school level of budget share expenditure should be a usual feature of the funding system; merely that schools should not be prevented from seeking an additional source of assurance at their own expense.

The authority's audit regime may include sample visits to schools by the authority's external auditors.

- 4.8 Audit of voluntary and private funds

Schools must provide audit certificates in respect of voluntary and private funds held by schools and of the accounts of any permissible trading organisations controlled by the school.

The purpose of this provision is to allow the authority to satisfy itself that public funds are not being misused.

A school refusing to provide audit certificates to the local authority as required by the scheme is in breach of the scheme and the authority can take action on that basis.

Guidance on the form in which these should be reported is set out on the SchoolsWeb.

- 4.9 Register of business interests

The governing body of each school is required to have a register which lists for each member of the governing body and the head teacher:

Any business interests they or any member of their immediate family have;

Details of any other educational establishments that they govern;

Any relationships between school staff and members of the governing body;

Governing bodies are also required to keep the register up to date with notification of changes and through annual review of entries, to make the register available for inspection by governors, staff and parents, and the authority and to publish the register, for example on a publicly accessible website.

- 4.10 Purchasing, tendering and contracting requirements

All schools covered by this scheme must abide by the authority's financial rules and standing orders in purchasing, tendering and contracting matters. This includes a requirement to assess in advance, where relevant, the health and safety competence of contractors, taking account of the authority's policies and procedures.

The fact that an authority contract has been let in accordance with procurement procedures does not in itself make it possible to bind a school into being part of a contract. For, these procurement purposes, schools are viewed as discrete contracting authorities.

The countersignature requirement should be applied by the authority and schools alike to avoid attempts to artificially aggregate or disaggregate orders to avoid or impose the requirement.

Further details of the requirements can be found in the Finance Zone of the Schools Web.

Schools may seek advice on a range of compliant deals via buying for schools (<https://www.gov.uk/guidance/buying-for-schools>)

- 4.11 Application of contracts to schools

Schools have the right to opt out of authority arranged contracts.

Although governing bodies are empowered under paragraph 3 of schedule 1 to the Education Act 2002 to enter into contracts, in most cases they do so on behalf of the authority as maintainer of the school and the owner of the funds in the budget share. Other contracts may be made solely on behalf of the governing body, when the governing body has clear statutory obligations – for example, contracts made by aided or foundation schools for the employment of staff.

- 4.12 Central funds and earmarking

The authority can make sums available to schools from central funds, in the form of allocations which are additional to and separate from the schools' budget shares. Such allocations are subject to conditions setting out the purpose or purposes for which the funds may be used: and while these conditions need not preclude virement (except, of course, where the funding is supported by a specific grant which the authority itself is not permitted to vire), this should not be carried to the point of assimilating the allocations into the school's budget share.

Such allocations might, for example, be sums for SEN or other initiatives funded from the central expenditure of the authority's Schools Budget or other authority budget.

Earmarked funding from centrally retained funds should only be spent on the purposes for which it is given, or on other budget heads for which earmarked funding is given. Schools must be able

to demonstrate that this requirement has been complied with. Earmarked funds must be returned to the authority if not spent within any period stipulated by the authority over which schools are allowed to use the funding.

The authority will not make any deduction in respect of interest costs to the authority, from payments to schools of devolved specific grant.

- 4.13 Spending for the purposes of the school

Under s.50(3) of the Schools Standard and Framework Act governing bodies are allowed to spend budget shares for the purposes of the school, although this is subject to regulations made by the Secretary of State and any provisions of this scheme. By virtue of section 50(3A) (which came into force on 1st April 2011), amounts spent by governing bodies on community facilities or services under section 27 of the Education Act 2002 will be treated as if spent for any purposes of the school.

Under s.50(3)(b) the Secretary of State may prescribe additional purposes for which expenditure of the budget share may occur. The School Budget Shares (Prescribed Purposes)(England) Regulations 2002 (SI 2002/378), have been amended by the School Budget Shares (Prescribed Purposes)(England)(Amendment) Regulations 2010 (SI 2010/190), allowing schools to spend their budgets on pupils who are on the roll of other maintained schools or academies.

- 4.14 Capital spending from budget shares

Governing bodies are permitted to use their budget shares to meet the cost of capital expenditure on the school premises. This includes expenditure by the governing body of a voluntary aided school on work which is their responsibility under paragraph 3 of Schedule 3 of the Act. If the expected capital expenditure from the budget share is greater than £20,000 the governing body must notify the authority; and that it must take into account any advice from the Director of Children's Services as to the merits of the proposed expenditure. If the premises are owned by the authority, or the school has voluntary controlled status, then the governing body should seek the consent of the authority to the proposed works, but such consent can be withheld only on health and safety grounds.

The reason for these provisions is to help meet responsibilities with the School Premises (England) Regulations 2012, the Workplace (Health, Safety and Welfare) Regulations 1992, the Regulatory Reform (Fire Safety) Order 2005, the Equality Act 2010 and the Building Regulations 2010.

These provisions would not affect expenditure from any capital allocation made available by the authority outside the delegated budget share.

- 4.15 Notice of concern

The authority may issue a notice of concern to the governing body of any school it maintains where, in the opinion of the Director of Finance & Procurement and the Director of Children's Services, the school has failed to comply with any provisions of the scheme, or where actions need to be taken to safeguard the financial position of the authority or the school.

Such a notice will set out the reasons and evidence for it being made and may place on the governing body restrictions, limitations or prohibitions in relation to the management of funds delegated to it.

These may include:

- insisting that relevant staff undertake appropriate training to address any identified weaknesses in the financial management of the school
- insisting that an appropriately trained/qualified person chairs the finance committee of the governing body
- placing more stringent restrictions or conditions on the day to day financial management of a school than the scheme requires for all schools – such as the provision of monthly accounts to the authority
- insisting on regular financial monitoring meetings at the school attended by authority officers
- requiring a governing body to buy into an authority's financial management systems
- imposing restrictions or limitations on the manner in which a school manages extended school activity funded from within its delegated budget share – for example by requiring a school to submit income projections and/or financial monitoring reports on such activities

The notice will clearly state what these requirements are and the way in which and the time by which such requirements must be complied with in order for the notice to be withdrawn. It will also state the actions that the authority may take where the governing body does not comply with the notice.

The purpose of this provision is to enable the authority to set out formally any concerns it has regarding the financial management of a school it maintains and require a governing body to comply with any requirements it deems necessary. The principal criterion for issuing a notice, and determining the requirements included within it, is to safeguard the financial position of the authority or school.

The issuing of a notice of concern will not be used in the place of withdrawal of financial delegation where this is the appropriate action to take. The notice of financial concern provides a way making the governing body aware of the authority's concerns and identifying the actions a governing body should take to improve their financial management to avoid withdrawal of delegation.

The notice of concern will be withdrawn once the governing body has complied with the requirements the authority has imposed.

The Notice of Concern will also inform the governing body of their right to appeal to the Secretary of State against the suspension, or a decision by the authority not to restore delegation when the

withdrawal is formally reviewed and the time limit within which such an appeal can be brought. The Secretary of State may uphold or reject any such appeal.

- 4.16 Schools Financial Value Standard (SFVS)

All local authority maintained schools including nursery schools and PRUs that have a delegated budget) must demonstrate compliance with the SFVS and complete the assessment form on an annual basis. The authority will specify the internal deadline for submission of the SFVS.

Governors must demonstrate compliance through the submission of the SFVS assessment for signed by the Chair of Governors. The form must include a summary of remedial actions with a clear timetable, ensuring that each action has a specified deadline and an agreed owner.

Governors must monitor progress of these actions to ensure that all actions are cleared within specified deadlines.

- 4.17 Fraud

All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets. The governing body and head teacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them and the consequences of breaching those controls. This information must also be included in the induction for new school staff and governors.

Section 5: Instalments of the budget share and banking arrangements

The authority has adopted the CIPFA Code of Practice for Treasury Management. For the purposes of this section, Budget Share includes any place-led funding for special schools or pupil referral units.

- 5.1 Frequency of instalments

For non-chequebook book schools the authority will make entire budget share available from the end of month 3. For chequebook book schools budget share instalments are made to schools on a monthly basis. Top up payments for pupils with high needs are made on a monthly basis.

- 5.2 Proportion of budget share payable at each instalment

For non-chequebook book schools the authority will make entire budget share available from the end of month 3. For chequebook book schools the budget share is made available in twelve equal monthly instalments. Funds allocated will be gross of salary costs.

- 5.3 Interest clawback

The authority may deduct from budget share instalments an amount equal to the estimated interest lost by the authority in making available the budget share in advance. Any advances will accrue interest charges at the rate of the Bank of England Base rate minus 1%. Therefore charges will only apply if the Bank of England Base rate is above 1%.

- **5.4 Interest on late budget share payments**

Where the payments of budget share instalments are the result of an authority error, interest will be paid at the rate of the Bank of England Base rate minus 1%. Therefore payments will only apply if the Bank of England Base rate is above 1%.

- **5.5 Budget shares for closing schools**

For schools for which approval for discontinuation has been secured, the authority reserves the right to make budget shares will available until closure on a monthly basis net of estimated pay costs.

- **5.6 Bank and building society accounts**

All maintained schools may have external bank accounts into which their budget share instalments (as determined by other provisions) are paid. Schools that have such accounts shall be allowed to retain all interest payable on the account unless they choose to have an account within an authority contract which makes other provision.

Schools without bank accounts cannot have one until any deficit balance is cleared.

If a school opens an external bank account the authority must, if the school desires, transfer immediately to the account an amount agreed by both school and authority as the estimated surplus balance held by the authority in respect of the school's budget share, on the basis that there is then a subsequent correction when accounts for the relevant year are closed.

Bank accounts as referred to here do not include imprest accounts.

- **5.7 Restrictions on accounts**

A list of which banks or building societies accounts may be held with for the purpose of receiving budget share payments is available upon request.

Schools may have accounts for budget share purposes which are in the name of the school rather than the authority. However, if a school has such an account the account mandate must provide that the authority is the owner of the funds in the account; that it is entitled to receive statements; and that it can take control of the account if the school's right to a delegated budget is suspended by the authority.

However, schools wishing to take advantage of the authority's group scheme with Lloyds must have their account set up by the authority and BCC will be the first part of the account name.

Budget share funds paid by the authority and held in school accounts remain authority property until spent (s.49(5) of the Act)

Further guidance about restricting signatories for bank accounts is given on the SchoolsWeb.

- 5.8 Borrowing by schools

Governing bodies may borrow money (which includes the use of finance leases) only with the written permission of the Secretary of State. The Secretary of State's general position is that schools will only be granted permission for borrowing in exceptional circumstances. From time to time, however, the Secretary of State may introduce limited schemes in order to meet broader policy objectives. Schools may use any scheme that the Secretary of State has said is available to schools without prior approval.

Schools may not use interest bearing credit cards and overdrafts, which are regarded as borrowing. However, they can use procurement cards, as these cards can be a useful means of facilitating electronic purchase.

The restrictions do not apply to Trustees and Foundations, whose borrowing, as private bodies, makes no impact on Government accounts. These debts may not be serviced directly from the delegated budget, but schools are free to agree a charge for a service which the Trustees or Foundation are able to provide as a consequence of their own borrowing. Governing bodies do not act as agents of the authority when repaying loans.

This provision does not apply to loan schemes run by the authority (see section 6.10).

Further advice about borrowing is available on the SchoolsWeb.

Section 6: The treatment of surplus and deficit balances arising in relation to budget shares

- 6.1 Right to carry forward surplus balances

Schools will carry forward from one financial year to the next any shortfall in expenditure relative to the school's budget share for the year plus/minus any balance brought forward from the previous year. If a school becomes a chequebook book school it must do so on 1st April and 50% of the provisional balance will transferred 4 weeks previously, pending a later reconciliation.

- 6.2 Controls on surplus balances

- Schools that have excessive surplus balances will be required to report to Schools forum on an annual basis. Excessive surpluses are defined as 15% or more (on all the school's income) for the last 5 years and at least £10,000 each year. The authority reserves the right to clawback excessive surpluses following consultation with Schools Forum. Further information can be found in the policy for supporting good financial management.

- 6.3 Interest on surplus balances

Balances held by the Authority on behalf of schools will attract interest of Base Rate minus 1%. Therefore interest will only be applied if the Base Rate is above 1%. Further guidance is available on monitoring income and expenditure set out in the SchoolsWeb F5

- 6.4 Obligation to carry forward deficit balances

Deficit balances will be carried forward, by deduction of the relevant amount from the following year's budget share.

- 6.5 Planning for deficit budgets

No school may plan for a deficit balance without the consent of the authority (see para 6.9). Schools must submit a recovery plan to the Local Authority regardless of the size of the deficit

- 6.6 Charging of interest on deficit balances

The authority does not currently charge interest on deficit balances, but reserves the right to do so following consultation with Schools Forum.

- 6.7 Writing off deficits

The authority cannot write off the deficit balance of any school.

The authority may give assistance towards elimination of a deficit balance through the allocation of a cash sum, from the authority's schools budget (from a centrally held budget specified for the purpose of expenditure on special schools and pupil referral units in financial difficulty or, in respect of mainstream maintained schools, from a de-delegated contingency budget where this has been agreed by Schools Forum). Information about contingency is available on SchoolsWeb.

- 6.8 Balances of closing and replacement schools

Where in the funding period, a school has been established or is subject to a prescribed alteration as a result of a closure of a school, the local authority may add an amount to the budget share of the new or enlarged school to reflect all or part of the unspent budget share, including any surplus carried over from previous funding periods, of the closing school for the funding period in which it closes. Except that a surplus automatically transfers to an academy where a school converts to academy status under section 4(1)(a) of the Academies Act 2010.

- 6.9 Licensed deficits

A licensed deficit is the arrangement whereby the authority may allow a school to plan for a deficit budget. In exceptional circumstances the Authority may agree to license a deficit (see Licensed Deficits Policy)

The authority reserves the right to invite schools holding balances in external bank accounts to use some or all of those balances to back the arrangement.

Balances held by a school in an external bank account remain the property of the authority (if made available by the authority initially) and therefore may legally be taken into account by the authority in assessing the total level of loans which it might wish to make to schools. Prior to any

such arrangement being put in place, schools will be asked to give a view as to whether the authority should take them into account in this way.

- 6.10 Loan schemes

The authority operates a loan arrangement for chequebook schools which does not operate by way of a licensed deficit but rather by way of actual payments to schools or expenditure by the authority in respect of a particular school on condition that a corresponding sum is repaid from the budget share. The parameters of the arrangement are available on the SchoolsWeb under Finance guidance and forms / Emergency cash advance.

Loans cannot be used as a means of funding a deficit that has arisen because a school's recurrent costs exceed its current income.

Section 7: Income

Schools may retain income except in certain specified circumstances.

- 7.1 Income from lettings

Schools are allowed to retain income from casual lettings of the school premises which would otherwise accrue to the authority. Schools are allowed to cross-subsidise lettings for community and voluntary use with income from other lettings, provided the governing body is satisfied that this will not interfere to a significant extent with the performance of any duties imposed on them by the Education Acts, including the requirement to conduct the school with a view to promoting high standards of educational achievement. However, schools should be required to have regard to directions issued by the authority as to the use of school premises, as permitted under the Act for various categories of schools.

Income from lettings of school premises should not normally be payable into voluntary or private funds held by the school. However, where land is held by a charitable trust, it will be for the school's trustees to determine the use of any income generated by the land.

For the avoidance of doubt, the term "lettings" in this sub-paragraph does not include any residential letting or lease of premises.

- 7.2 Income from fees and charges

Schools are allowed to retain income from fees and charges except where a service is provided by the authority from centrally retained funds. Schools are required to follow the policy statements on charging produced by the authority. This can be found in Charges for Educational Activities Guidelines on the SchoolsWeb. Income from boarding charges is collected on behalf of the authority and should not exceed that needed to provide board and lodging for the pupils concerned.

- 7.3 Income from fund-raising activities

Schools are allowed to retain income from fund-raising activities.

- 7.4 Income from the sale of assets

Schools are allowed to retain the proceeds of sale of assets except in cases where the asset was purchased with non-delegated funds (in which case it should be for the authority to decide whether the school should retain the proceeds), or the asset concerned is land or buildings forming part of the school premises and is owned by the authority. Any retention of funds from

the sale of land assets is subject to the consent of the Secretary of State, and any conditions the Secretary of State may attach to that consent relating to use of proceeds.

The retention of sale proceeds for premises not owned by the authority will not be a matter for the scheme. (See Section 13)

- 7.5 Administrative procedures for the collection of income

Where schools collect income which accrues to the authority, separate guidance will be issued.

Because of the potential VAT implications of providing services for which fees and charges may be made, schools should ensure that they follow the appropriate administrative procedures for the collection of and accounting for income.

Guidance is set out in the Financial Instructions on the SchoolsWeb.

- 7.6 Purposes for which income may be used

Income from sale of assets purchased with delegated funds may only be spent for the purposes of the school.

Section 8: The charging of school budget shares

- 8.1 General provision

The budget share of a school is allowed to be charged by the authority without the consent of the governing body **only** in circumstances expressly permitted by the scheme, and requires authorities to consult schools as to the intention to so charge, and notify schools when it has been done.

In case of any dispute over such charges, schools should contact the Head of Finance (Children's Services).

For each of the circumstances below the authority would have to be able to demonstrate that it had necessarily incurred the expenditure now charged to the budget share. This means that where the authority cannot incur a liability because the statutory responsibility rests elsewhere, no charging is possible. Therefore the position on charging will vary between categories of school.

In some cases the ability to charge budget shares depends on the authority having given prior notice to the governing body.

The authority may de-delegate funding for permitted services without the express permission of the governing body, provided this has been approved by the appropriate phase representatives of the Schools Forum.

- 8.2 Charging of salaries at actual cost

The authority will charge salaries of school-based staff to school budget shares at actual cost, where a school buys the LA payroll service.

- 8.3 Circumstances in which charges may be made

- Where premature retirement costs have been incurred without the prior written agreement of the authority to bear such costs the full amount will be charged. Where prior written agreement has been obtained the amount charged will be only the excess over any amount agreed by the authority;
- Other expenditure incurred to secure resignations where there is good reason to charge this to the school (see Annex B);
- Awards by courts and industrial tribunals against the authority, or out of court settlements, arising from action or inaction by the governing body contrary to the authority's advice

Awards may sometimes be against the governing body directly and would fall to be met from the budget share. Where the authority is joined with the governing body in the action and has expenditure as a result of the governing body not taking authority advice, the charging of the budget share with the authority expenditure protects the authority's position.

- Expenditure by the authority in carrying out health and safety work or capital expenditure for which the authority is liable where funds have been delegated to the governing body for such work, but the governing body has failed to carry out the required work;
- Expenditure by the authority incurred in making good defects in building work funded by capital spending from budget shares, where the premises are owned by the authority or the school has voluntary controlled status;
- Expenditure incurred by the authority in insuring its own interests in a school where funding has been delegated but the school has failed to demonstrate that it has arranged cover at least as good as that which would be arranged by the authority;
- Recovery of monies due from a school for services provided to the school, where a dispute over the monies due has been referred to a disputes procedure set out in a service level agreement, and the result is that monies are owed by the school to the authority;
- Recovery of penalties imposed on the authority by the Board of Inland Revenue, the Contributions Agency, HM Revenue and Customs, Teachers' Pensions, the Environment Agency or other regulatory authorities as a result of school negligence.
- Correction of authority errors in calculating charges to a budget share (e.g. pension deductions)
- Additional transport costs incurred by the authority arising from decisions by the governing body on the length of the school day, or failure to notify the authority of non-pupil days resulting in unnecessary transport costs.
- Legal costs which are incurred by the authority because the governing body did not accept the advice of the authority.
- Costs of necessary health and safety training for staff employed by the authority, where funding for training had been delegated but the necessary training not carried out.
- Compensation paid to a lender where a school enters into a contract for borrowing beyond its legal powers, and the contract is of no effect.
- Cost of work done in respect of teacher pension remittance and records for schools using non-authority payroll contractors, the charge to be the minimum needed to meet the cost of the authority's compliance with its statutory obligations;
- Costs incurred by the authority in securing provision specified in a Education, Health and Care Plan(EHCP) where the governing body of a school fails to secure such provision despite the delegation of funds in respect of low cost high incidence SEN and/or specific funding for a pupil with High Needs;
- Costs incurred by the authority due to submission by the school of incorrect data;
- Recovery of amounts spent from specific grants on ineligible purposes;
- Costs incurred by the authority as a result of the governing body being in breach of the terms of a contract.

- Costs incurred by the authority or another school as a result of a school withdrawing from a cluster arrangement, for example where this has funded staff providing services across the cluster.
- Costs incurred by the authority in administering admissions appeals, where the local authority is the admissions authority and the funding for admission appeals has been delegated to all schools as part of their formula allocation.

Section 9: Taxation

- 9.1 Value Added Tax
- The authority has established procedures to enable schools to utilise its ability to reclaim VAT on expenditure relating to non-business activity. Schools should follow the procedures laid down from time to time on the SchoolsWeb. Amounts so reclaimed will be passed back to the school.
- 9.2 CIS (Construction Industry Taxation Scheme)

Schools should abide by procedures issued by the authority in connection with CIS. The procedures are set out on the SchoolsWeb.

Section 10: The provision of services and facilities by the authority

- 10.1 Provision of services from centrally retained budgets

It is for the authority to determine on what basis services from centrally retained funds will be provided to schools. This includes both traded services and non- traded support (e.g. Premature Retirement Compensation [PRC] and redundancy costs).

Services will be provided on an equal basis to all categories of schools, except where permitted under the Schools and Early Years Finance Regulations or the dedicated schools grant conditions of grant.

- 10.2 Provision of services bought back from the Authority using delegated budgets

The term of any arrangement with a school to buy services or facilities from the authority is limited to a maximum of three years from the date of the agreement, and periods not exceeding five years for any subsequent agreement or extensions relating to the same services.

However, schemes for contracts for supply of catering services may be limited to a maximum of 5 years, with a maximum agreement of 7 years if the contract is extended.

There is no minimum period, although arrangements lasting less than two years may well be uneconomic.

When a service is provided for which expenditure is not retainable centrally by the authority under the Regulations made under section 45A of the Act, it should be offered at prices which are intended to generate income which is no less than the cost of providing those services. The total cost of the service should be met by the total income, even if schools are charged differentially.

This provision complements the implied requirements of the regulations on central retention of funds. It is recognised that absolute break-even or profit is not always achievable over fixed financial years: it is for the authority to show during audit tests that the charging policy can reasonably be expected to avoid central subsidy of services.

- 10.4 Packaging

The Authority may provide on a buyback basis, any service for which funding has been delegated. However these must be offered in a way which does not unreasonably restrict schools' freedom of choice among the services available, and where practicable, this will include provision on a service-by-service basis as well as in packages of services.

- 10.4 Service level agreements

The scheme should provide that service level agreements must be in place by a certain date to be effective for the following financial year, and that schools must have at least a month to consider the terms of agreements.

The scheme should contain a provision which stipulates that if services or facilities are provided under a service level agreement - whether free or on a buyback basis - the terms of any such agreement starting on or after the inception of the scheme will be reviewed at least every three years if the agreement lasts longer than that.

Services, if offered at all by the authority, will be available on a basis which is not related to an extended agreement, as well as on the basis of such agreements.

Where services are provided on an ad hoc basis they may be charged for at a different rate than if provided on the basis of an extended agreement.

Centrally arranged premises and liability insurance are excluded from these requirements as to service supply, as the limitations envisaged may be impracticable for insurance purposes.

- 10.5 Teachers' Pensions

In order to ensure that the performance of the duty on the authority to supply Teachers Pensions with information under the Teachers' Pensions Scheme Regulations 2014, the following conditions are imposed on the authority and governing bodies of all maintained schools covered by this Scheme in relation to their budget shares.

The conditions only apply to governing bodies of maintained schools that have not entered into an arrangement with the authority to provide payroll services.

A governing body of any maintained school, whether or not the employer of the teachers at such a school, which has entered into any arrangement or agreement with a person other than the authority to provide payroll services, shall ensure that any such arrangement or agreement is varied to require that person to supply salary, service and pensions data to the authority which the authority requires to submit its monthly return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The authority will advise schools each year of the timing, format and specification of the information required. A governing body shall also ensure that any such arrangement or agreement is varied to require that Additional Voluntary Contributions (AVCs) are passed to the authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

Section 11: Private Finance Initiative (PFI)/Public Private Partnership (PPP)

- 11.1 Insurance cover
- **The Authority shall have the power to issue regulations from time to time in respect of Private Finance Initiative and Private Public Partnership projects.** Amongst other issues these might deal with the reaching of agreements with the governing bodies of schools as to the basis of such charges; and the treatment of monies withheld from contractors due to poor performance.

Among PFI and PPP provisions may be one which formally sets out the power of the Authority to charge to the school's budget share amounts agreed under a PFI or PP agreement entered into by the governing body of a school.

Section 12 Insurance

- 12.1 Insurance cover

The scheme should contain a provision which stipulates that if funds for insurance are delegated to any school, the Authority may require the school to demonstrate that cover relevant to an Authority's insurable interests, under a policy arranged by the governing body, is at least as good as the relevant minimum cover arranged the Authority if the Authority makes such arrangements, either paid for from the central funds or from contributions from schools' delegated budget.

The evidence required to demonstrate the parity of cover should be reasonable, not place an undue burden upon the school, nor act as a barrier to the school exercising their choice of supplier.

The scheme must require the Authority to have regard to the actual risks which might reasonably be expected to arise at the school in question in operating such a requirement, rather than applying an arbitrary minimum level of cover for all schools. Instead of taking out insurance, a school may join the Secretary of State's Risk Protection Arrangement (RPS) for risks that are covered by the RPA.

The scheme should contain a provision which allows schools to join the RPA after 1 April 2020. Schools may do this individually when any insurance contract of which they are part expires.

The scheme should also provide for all primary and/or secondary maintained schools to join the RPA collectively by agreeing through the schools forum to de-delegate funding.

Section 13: Miscellaneous

- 13.1 Right of access to information

Governing bodies must supply all financial and other information which might reasonably be required to enable the authority to satisfy itself as to the school's management of its delegated budget share, or the use made of any central expenditure by the authority (e.g. earmarked funds) on the school.

- 13.2 Liability of governors

As the governing body is a corporate body, and because of the terms of s.50(7) of the Act, governors of maintained schools will not incur personal liability in the exercise of their power to spend the delegated budget share provided they act in good faith.

An example of behaviour which is not in good faith is the carrying out of fraudulent acts.

Breaches of the scheme are not in themselves failures to act in good faith; neither is rejection of authority advice as to financial management.

- 13.3 Governors' Allowances

The authority may delegate to the governing body of a school yet to receive a delegated budget, funds to meet governors' expenses.

The amounts of such allowances would be set by the authority.

Under section 50(5) of the Act, only allowances in respect of purposes specified in regulations made under section 19 of the Education Act 2002 may be paid to governors from a school's delegated budget share. Details of allowable expenditure can be found in the LMS Handbook

The authority offers training to all governors. It is understood that training is required to enable governors to perform their role effectively. This is particularly the case in respect of newly-appointed governors, those who chair their governing body or one of its committees (e.g. finance, or staff discipline), or those who have specific responsibilities (e.g. safeguarding). A Model Code of Conduct for Governors, approved by the Buckinghamshire Governor Consultative Board and the Buckinghamshire Association of School Governors for adoption by governing bodies, includes a commitment to attend training and for individual members to take responsibility for their own learning and development as a governor. Expectations as to governor training also arise from the School Financial Value Standard (SFVS).

- 13.4 Responsibility for legal costs

Separate advice will be issued on the procedure schools should follow in obtaining legal advice where there is a conflict between the Authority and the governing body. Governing bodies may be permitted to use their delegated budgets to seek independent legal advice

- if there is a conflict of interest between the school and the LA.
- 13.5 Health and Safety

Governing bodies should, in expending the school's budget share, to have due regard to duties placed on the authority in relation to health and safety, and the authority's policy (found on the SchoolsWeb) on health and safety matters in the management of the budget share.

- 13.6 Right of attendance for Chief Finance Officer

Governing bodies must permit the Chief Finance Officer of the authority, or any officer of the authority nominated by the Chief Finance Officer, to attend meetings of the governing body at which any agenda items are relevant to the exercise of her or his responsibilities.

The Chief Finance Officer's attendance should normally be limited to items which relate to issues of probity or overall financial management; such attendance should not be regarded as routine. The authority should give prior notice of such attendance unless this is impracticable.

- 13.7 Special educational needs

Schools are required to use their best endeavours in spending the budget share, to secure appropriate provision for pupils with or without statements of special educational needs. Failure to do so may result in the authority invoking Section 6.2.16 of this scheme.

- 13.8 Interest on late payments

Schools should be aware there is a statutory requirement to pay interest on late payments. More details can be found on the website Gov.uk

- 13.9 'Whistleblowing'

Schools are required to ensure that staff are aware of the procedure to be followed by persons working at a school or school governors who wish to complain about financial management or financial propriety at the school, and how such complaints will be dealt with. These are set out in the "Whistleblowing" policy document which has been circulated to all schools and which is available on the Council's website.

- 13.10 Child protection

All schools are required to follow the local authority's policy and guidance on Child Protection found on Schools Web. The authority does not make any payments to support this.

- 13.11 Redundancy / early retirement costs

- The 2002 Education Act sets out how premature retirement and redundancy costs should normally be funded. Further guidance is provided at Annex B.

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- 13.12 Interests in Land

Governors of Community and Voluntary Controlled schools shall not dispose of any freehold, leasehold or other legal interest in land and buildings used for the purposes of the school and owned by the Authority.

The above condition applies to such matters as selling land, taking or granting leases and tenancies, or granting rights of way.

The condition follows from the fact that the site and buildings of the school are normally owned by the Authority.

The condition does not preclude the ordinary lettings of parts of the school premises on a purely temporary basis.

Section 14: Responsibility for repairs and maintenance

14.1 Annex C shows the categories of work which governing bodies must expect to finance from their budget.

14.2 The Authority will delegate funding for repairs and maintenance to maintained and voluntary aided schools. Only capital expenditure is retained by Authority. For these purposes, expenditure may be treated as capital only if it fits the definition of capital used by the local authority for financial accounting purposes in line with the CIPFA Code of Practice on local authority accounting. The de minimis limit for capital expenditure is £4,000.

14.3 Eligibility for capital grant from the Secretary of State for capital works at voluntary aided schools is dependent on the de minimis limit applied by DfE to categorise such work, not the de minimis limit used by the authority.

Section 15: Community facilities

- Introduction

Schools which choose to exercise the power conferred by s.27 (1) of the Education Act 2002 to provide community facilities will be subject to a range of controls. Firstly, regulations made under s.28 (2), if made, may specify activities which may not be undertaken at all under the main enabling power. Secondly, the Secretary of State issues guidance to governing bodies about a range of issues connected with exercise of the power, and a school must have regard to that guidance.

However, under s.28(1), the main limitations and restrictions on the power will be those contained in this Scheme. Paragraph 2 of Schedule 3 to the Education Act 2002 extends the coverage of delegation schemes to the powers of governing bodies to provide community facilities.

Schools providing community facilities are therefore subject to prohibitions, restrictions and limitations in the scheme for financing schools.

This section of the scheme does not extend to: joint-use agreements; transfer of control agreements; or, agreements between the Authority and schools to secure the provision of adult and community learning.

The budget share of a school may not be used to fund community facilities – either start-up costs or ongoing expenditure - or to meet deficits arising from such activities.

Mismanagement of community facilities funds can be grounds for suspension of the right to a delegated budget as allowed for in the Policy for Good Financial Management

- 15.1 Consultation with the authority – financial aspects

Changes made by the Children and Families Act 2014 mean that schools no longer need to consult the authority when establishing community facilities under Section 27 of the Education Act 2002. Nor do they have to have regard to advice given to them by their authority.

However, as public bodies, they are expected to act reasonably, and this includes consulting those affected by decisions that they make.

- 15.2 Funding agreements – local authority powers

The provision of community facilities in a school may be dependent on the conclusion of a funding agreement with a third party, either to supply funding, or both to supply funding and to take part in the provision. A very wide range of bodies and organisations may be involved.

Any such proposed agreement should be submitted to the authority for its comments. The authority has no right of veto on such agreements, either directly or through requiring a right to countersign the agreement; but schools should be aware that if an agreement has been, or is to be, concluded against the wishes of the Authority, or has been concluded without informing the Authority, and in the view of the Authority it is seriously prejudicial to the interests of the school or the Authority, that may constitute grounds for suspension of the right to a delegated budget.

- 15.3 Other prohibitions, restrictions and limitations

The authority may require, in a specific instance of use of the community facilities power by a governing body where the authority has good reason to believe that the proposed project carries significant financial risks, that the governing body concerned makes arrangements to protect the financial interests of the authority by either carrying out the activity concerned through the vehicle of a limited company formed for the purpose, or by obtaining indemnity insurance for risks associated with the project in question, as specified by the authority.

- 15.4 Supply of financial information

The authority may require schools which exercise the community facilities power to provide the authority every six months with a summary statement, in a form determined by the authority, showing the income and expenditure for the school arising from the facilities in question for the previous six months and on an estimated basis, for the next six months.

The authority, on giving notice to the school that it believes there to be cause for concern as to the school's management of the financial consequences of the exercise of the community facilities power, may require such financial statements as are specified in paragraph 13.8 to be supplied every three months; and, if it sees fit, to require the submission to it of a recovery plan for the activity in question.

Financial information relating to community facilities will be included in returns made by schools under the Consistent Financial Reporting (CFR) Framework, and these will be relied upon by the authority as the main source of information for the financial aspects of community facilities.

- 15.5 Audit

Schools must grant access to the school's records connected with their exercise of the community facilities power, in order to facilitate internal and external audit of relevant income and expenditure.

Schools, in concluding funding agreements with other persons pursuant to the exercise of the community facilities power, are required to ensure that such agreements contain adequate provision for access by the authority to the records and other property of those persons held on the school premises, or held elsewhere insofar as they relate to the activity in question, in order for the authority to satisfy itself as to the propriety of expenditure on the facilities in question.

- 15.6 Treatment of income and surpluses

Schools are allowed to retain all net income derived from community facilities except where otherwise agreed with a funding provider, whether that be the authority or some other person. Schools should ensure that costs have been correctly apportioned between the school budget share and the community facilities.

Schools are allowed to carry over such retained net income from one financial year to the next as a separate community facilities surplus; or, subject to the agreement of the authority at the end of each financial year, to transfer all or part of it to the budget share balance.

If the school is a community or community special school, and the authority ceases to maintain the school, any accumulated retained income obtained from the exercise of the community facilities power shall revert to the authority, unless otherwise agreed with a funding provider.

- 15.7 Health and safety matters

The general provisions of this scheme in respect of health and safety extend to the community facilities power.

The governing body is responsible for the costs of securing Disclosure and Barring Service clearance for all adults involved in community activities taking place during the school day. A governing body is free to pass on such costs to a funding partner as part of an agreement with that partner.

- 15.8 Insurance

It is the responsibility of the governing body to ensure adequate arrangements are made for insurance against risks arising from the exercise of the community facilities power, taking professional advice as necessary. Such insurance should not be funded from the school budget share. The school should seek the authority's advice before finalising any insurance arrangement for community facilities.

The authority is empowered to undertake its own assessment of the insurance arrangements made by a school in respect of community facilities, and if it judges those arrangements to be inadequate, to make arrangements itself and to charge the resultant cost to the school. Such costs could not be charged to the school's budget share.

- 15.9 Taxation

Schools should seek the advice of the authority and the local VAT office on any issues relating to the possible imposition of Value Added Tax on expenditure in connection with community facilities, including the use of the local authority VAT reclaim facility.

If any member of staff employed by the school or authority in connection with community facilities at the school is paid from funds held in a school's own bank account (whether a separate account is used for community facilities or not) the school is likely to be held liable for payment of income tax and National Insurance, in line with HM Revenue and Customs rules.

Schools must follow authority advice in relation to the Construction Industry Scheme where this is relevant to the exercise of the community facilities power.

- 15.10 Banking

Schools must ensure that they make appropriate arrangements for the banking and accounting of funds for community facilities, either through the maintenance of separate bank accounts, or by means of adequate internal accounting controls to maintain separation of funds. Schools without local bank accounts may use the authority's banking arrangements, subject to appropriate accounting within their local finance system.

Schools may not borrow money without the written consent of the Secretary of State. This requirement does not extend to monies lent to schools by the authority.

Annex A: The list of schools to which this scheme applies

(Revised May 2022)

DfE No. **School Name**

Nursery Schools

1005	BOWERDEAN
1000	HENRY ALLEN

Primary Schools

2132	ASH HILL PRIMARY SCHOOL
2286	ASHMEAD COMBINED SCHOOL
2250	ASTON CLINTON COMBINED SCHOOL
2175	BEDGROVE INFANT SCHOOL
3022	BIERTON CHURCH OF ENGLAND COMBINED SCHOOL
2008	BLEDLOW RIDGE SCHOOL
2126	BOOKER HILL SCHOOL
5200	BROOKMEAD SCHOOL
2179	BROUGHTON INFANT SCHOOL
2152	BROUGHTON JUNIOR SCHOOL
5205	BRUSHWOOD JUNIOR SCHOOL
2002	BUCKINGHAM PARK CE PRIMARY SCHOOL
2245	BUCKINGHAM PRIMARY SCHOOL
2220	BURFORD SCHOOL
2186	BUTLERS COURT COMBINED SCHOOL
3329	CADMORE END CHURCH OF ENGLAND SCHOOL
2176	CARRINGTON INFANT SCHOOL
2157	CARRINGTON JUNIOR SCHOOL
5204	CASTLEFIELD SCHOOL
2005	CEDAR PARK SCHOOL
2016	CHALFONT ST GILES INFANT SCHOOL AND NURSERY
2182	CHALFONT ST GILES JUNIOR SCHOOL
2151	CHALFONT ST PETER INFANT SCHOOL
2197	CHARTRIDGE COMBINED SCHOOL
2019	CHEDDINGTON COMBINED SCHOOL
2020	CHENIES SCHOOL
2191	CHESTNUT LANE SCHOOL
2235	CLAYTONS PRIMARY SCHOOL
3035	COLESHILL CHURCH OF ENGLAND INFANT SCHOOL
3309	CUDDINGTON & DINTON C OF E SCHOOL
2026	DAGNALL SCHOOL
5208	DANESFIELD SCHOOL
2027	DENHAM VILLAGE SCHOOL
2000	DISRAELI COMBINED SCHOOL - THE
2009	DOWNLEY SCHOOL
2030	DRAYTON PARSLow VILLAGE SCHOOL
2031	DROPMORE INFANT SCHOOL

2025 EAST CLAYDON SCHOOL
2282 ELANGENI SCHOOL
2271 FARNHAM COMMON INFANT SCHOOL
2142 FARNHAM COMMON JUNIOR SCHOOL
2507 FOXES PIECE SCHOOL
3330 FRIETH CHURCH OF ENGLAND COMBINED SCHOOL
2037 FULMER INFANT SCHOOL
2167 GRENDON UNDERWOOD COMBINED SCHOOL
2040 HADDENHAM INFANT SCHOOL
2276 HADDENHAM JUNIOR SCHOOL
3073 HADDENHAM ST MARY'S CHURCH OF ENGLAND SCHOOL
2333 HALTON COMBINED SCHOOL
2233 HANNAH BALL INFANT SCHOOL
3072 HAWRIDGE & CHOLESBURY CHURCH OF ENGLAND SCHOOL
2162 HAYDON ABBEY SCHOOL
3333 HAZLEMERE CHURCH OF ENGLAND COMBINED SCHOOL
3025 HIGH ASH CHURCH OF ENGLAND COMBINED SCHOOL
3334 HIGH WYCOMBE CHURCH OF ENGLAND COMBINED SCHOOL
2352 HIGHWORTH COMBINED SCHOOL AND NURSERY
2150 HOLMER GREEN INFANT SCHOOL
2200 HOLMER GREEN JUNIOR SCHOOL
2345 HOLTSPUR SCHOOL
3347 HOLY TRINITY CHURCH OF ENGLAND SCHOOL
2242 HUGHENDEN PRIMARY SCHOOL
2059 HYDE HEATH INFANT SCHOOL
3335 IBSTONE CHURCH OF ENGLAND SCHOOL
2270 IVER HEATH INFANT SCHOOL AND NURSERY
2168 IVER HEATH JUNIOR SCHOOL
2315 IVER VILLAGE INFANT SCHOOL
2061 IVER VILLAGE JUNIOR SCHOOL
2189 JOHN HAMPDEN SCHOOL WENDOVER
2065 JORDANS SCHOOL
2199 JUNIPER HILL SCHOOL
3377 KINGSWOOD PRIMARY SCHOOL
2228 LANE END PRIMARY SCHOOL
3037 LEE COMMON CHURCH OF ENGLAND SCHOOL
2068 LEY HILL SCHOOL
2153 LITTLE CHALFONT PRIMARY SCHOOL
2071 LITTLE KINGSHILL COMBINED SCHOOL
3337 LITTLE MARLOW CHURCH OF ENGLAND INFANT SCHOOL
3325 LITTLE MISSENDEN CHURCH OF ENGLAND SCHOOL
2261 LONG CRENDON SCHOOL
5206 LOUDWATER COMBINED SCHOOL
3057 MAIDS MORETON CHURCH OF ENGLAND SCHOOL
2196 MANOR FARM COMMUNITY INFANT SCHOOL
3044 MARLOW CHURCH OF ENGLAND INFANT SCHOOL
3012 MARSH GIBBON CHURCH OF ENGLAND SCHOOL
2049 MARSH SCHOOL

3315 MARSWORTH CHURCH OF ENGLAND INFANT SCHOOL
 2007 MARY TOWERTON SCHOOL - THE
 2006 MILLBROOK COMBINED
 3046 MONKS RISBOROUGH CHURCH OF ENGLAND COMBINED SCHOOL
 3068 MURSLEY CHURCH OF ENGLAND SCHOOL
 2335 NAPHILL & WALTERS ASH SCHOOL
 3061 NEWTON LONGVILLE CHURCH OF ENGLAND COMBINED SCHOOL
 2021 NEWTOWN INFANT SCHOOL AND NURSERY
 3014 NORTH MARSTON CHURCH OF ENGLAND SCHOOL
 2001 OAK GREEN SCHOOL
 3100 OAKLEY CHURCH OF ENGLAND COMBINED SCHOOL
 2184 OAKRIDGE SCHOOL
 5201 OVERSTONE COMBINED SCHOOL
 2084 PRESTWOOD INFANT SCHOOL
 2204 PRESTWOOD JUNIOR SCHOOL
 3074 QUAINTON CHURCH OF ENGLAND COMBINED SCHOOL
 3339 RADNAGE CHURCH OF ENGLAND INFANT SCHOOL
 2292 ROBERTSWOOD COMBINED AND NURSERY SCHOOL
 2038 ROUNDWOOD SCHOOL
 3340 SPEEN CHURCH OF ENGLAND SCHOOL
 2255 SPINFIELD SCHOOL
 3033 ST GEORGE'S CHURCH OF ENGLAND INFANT SCHOOL
 3008 ST JAMES & ST JOHN C OF E PRIMARY SCHOOL
 3328 ST MARY & ALL SAINTS CHURCH OF ENGLAND PRIMARY SCHOOL
 3320 ST MARY'S C OF E PRIMARY SCHOOL
 3053 ST MARY'S FARNHAM ROYAL C OF E PRIMARY SCHOOL
 3017 ST MICHAEL'S CHURCH OF ENGLAND COMBINED SCHOOL
 3342 ST PAUL'S CHURCH OF ENGLAND COMBINED SCHOOL
 3102 ST PETER'S CHURCH OF ENGLAND COMBINED SCHOOL
 2107 STEEPLE CLAYDON SCHOOL
 2108 STOKE MANDEVILLE COMBINED SCHOOL
 2354 STOKE POGES SCHOOL
 2269 STOKENCHURCH PRIMARY SCHOOL
 3028 STONE CHURCH OF ENGLAND COMBINED SCHOOL
 3305 SWANBOURNE CHURCH OF ENGLAND SCHOOL
 2219 THOMAS HICKMAN SCHOOL
 2113 THORNBOROUGH INFANT SCHOOL
 2289 TURNFURLONG INFANT SCHOOL
 2280 TURNFURLONG JUNIOR SCHOOL
 3056 TWYFORD CHURCH OF ENGLAND SCHOOL
 2115 TYLERS GREEN INFANT SCHOOL
 2203 TYLERS GREEN MIDDLE SCHOOL
 2317 WADDESDON VILLAGE PRIMARY SCHOOL
 3029 WENDOVER CHURCH OF ENGLAND JUNIOR SCHOOL
 3065 WESTCOTT CHURCH OF ENGLAND SCHOOL
 3030 WESTON TURVILLE CHURCH OF ENGLAND SCHOOL
 3018 WHADDON CHURCH OF ENGLAND SCHOOL
 2251 WHITCHURCH COMBINED SCHOOL

2254	WIDMER END COMBINED SCHOOL
2288	WILLIAM HARDING COMBINED SCHOOL
3031	WINGRAVE CHURCH OF ENGLAND COMBINED SCHOOL
3101	WINSLOW CHURCH OF ENGLAND COMBINED SCHOOL
2143	WOODSIDE JUNIOR SCHOOL

Secondary Schools

4004	BUCKINGHAM SCHOOL
5407	COTTESLOE SCHOOL - THE
4072	CRESSEX COMMUNITY SCHOOL
4034	GRANGE SCHOOL - THE

Special Schools

7028	BOOKER PARK
7013	CHILTERN WOOD SCHOOL
7023	FURZE DOWN SCHOOL
7018	HERITAGE HOUSE SCHOOL
7010	PEBBLE BROOK SCHOOL
7016	STOCKLAKE PARK SCHOOL
7014	STONY DEAN SCHOOL
7035	WESTFIELD SCHOOL

Pupil Referral Units

1112	BUCKINGHAMSHIRE PRIMARY P.R.U.
1105	KITE RIDGE

Annex B: Responsibility for redundancy and early retirement costs

This guidance note summarises the position relating to the charging of voluntary early retirement and redundancy costs. It sets out what is specified in legislation and provides some examples of when it might be appropriate to charge an individual school's budget, the central Schools Budget or the local authority's non-schools budget.

Section 37 of the 2002 Education Act says:

- (4) costs incurred by the local education authority in respect of any premature retirement of a member of the staff of a maintained school shall be met from the school's budget share for one or more financial years except in so far as the authority agree with the governing body in writing (whether before or after the retirement occurs) that they shall not be so met.

(5) costs incurred by the local education authority in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of a maintained school shall not be met from the school's budget share for any financial year except in so far as the authority have good reason for deducting those costs, or any part of those costs, from that share.

(6) The fact that the authority have a policy precluding dismissal of their employees by reason of redundancy is not to be regarded as a good reason for the purposes of subsection (5); and in this subsection the reference to dismissal by reason of redundancy shall be read in accordance with section 139 of the Employment Rights Act 1996 (c. 18).

The default position, therefore, is that premature retirement costs must be charged to the school's delegated budget, while redundancy costs must be charged to the local authority's budget. In the former case, the local authority has to agree otherwise for costs to be centrally funded, while in the latter case, there has to be a good reason for it not to be centrally funded, and that cannot include having a no redundancy policy. Ultimately, it would be for the courts to decide what was a good reason, but the examples set out below indicate the situations in which exceptions to the default position might be taken. Charge of dismissal/resignation costs to delegated school budget:

- If a school has decided to offer more generous terms than the authority's policy, then it would be reasonable to charge the excess to the school
- If a school is otherwise acting outside the local authority's policy
- Where the school is making staffing reductions which the local authority does not believe are necessary to either set a balanced budget or meet the conditions of a licensed deficit
- Where staffing reductions arise from a deficit caused by factors within the school's control
- Where the school has excess surplus balances and no agreed plan to use these
- Where a school has refused to engage with the local authority's redeployment policy

Charge of premature retirement costs to local authority non-schools budget:

- Where a school has a long-term reduction in pupil numbers and charging such costs to their budget would impact on standards
- Where a school is closing, does not have sufficient balances to cover the costs and where the central Schools Budget does not have capacity to absorb the deficit
- Where charging such costs to the school's budget would prevent the school from complying with a requirement to recover a licensed deficit within the agreed timescale

- Where a school is in special measures, does not have excess balances and employment of the relevant staff is being/has been terminated as a result of local authority or government intervention to improve standards

Costs of early retirements or redundancies may only be charged to the central part of the Schools Budget where the expenditure is to be incurred as a result of decisions made before 1st April 2013. Costs may not exceed the amount budgeted in the previous financial year.

It is important that the local authority discusses its policy with its Schools Forum. Although each case should be considered on its merits, this should be within an agreed framework. It may be reasonable to share costs in some cases, and some authorities operate a panel to adjudicate on applications.

A de-delegated contingency could be provided, if Schools Forum agree, to support individual schools where “a governing body has incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share”.

For staff employed under the community facilities power, the default position is that any costs must be met by the governing body, and can be funded from the school’s delegated budget if the governing body is satisfied that this will not interfere to a significant extent with the performance of any duties imposed on them by the Education Acts, including the requirement to conduct the school with a view to promoting high standards of educational achievement. Section 37 now states:

(7) Where a local education authority incur costs—

(a) in respect of any premature retirement of any member of the staff of a maintained school who is employed for community purposes, or

(b) in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of a maintained school who is employed for those purposes,

they shall recover those costs from the governing body except in so far as the authority agree with the governing body in writing (whether before or after the retirement, dismissal or resignation occurs) that they shall not be so recoverable.

(7A) Any amount payable by virtue of subsection (7) by the governing body of a maintained school in England to the local authority may be met by the governing body out of the school’s budget share for any funding period if and to the extent that the condition in subsection 7(B) is met.

(7B) The condition is that the governing body are satisfied that meeting the amount out of the school’s budget share will not to a significant extent interfere with the performance of any duty imposed on them by section 21(2) or by any other provision of the education Acts.

(8) Where a person is employed partly for community purposes and partly for other purposes, any payment or costs in respect of that person is to be apportioned between the two purposes; and the preceding provisions of this section shall apply separately to each part of the payment or costs.

Annex C: Categories of work which governing bodies must finance from their budget

REVENUE

("Repair" = Revenue)

Building Element	School Responsibilities	Shared Responsibilities *(but subject to a School's financial threshold)	Authority Responsibilities (BCC Property Services)
Foundations			
Structure			Repairs to all structural work to walls or wall support below ground including underpinning piles, ground beams, pier bases, footings.
Frames			
Structure	Repairs to painting/ decoration and fire protective cladding.		Repairs to all structural members in steel, concrete or timber frames including ties, bracings (including wind bracing), bolts, base plates and wedgings.

CAPITAL

(Above de minimis of £4000 only. Below de minimis = Revenue)

Building Element	School Responsibilities	Shared Responsibilities *(but subject to a School's financial threshold)	Authority Responsibilities (BCC Property Services)
Foundations			
Structure			Replacement or initial provision of structural work to walls or wall support below ground including underpinning piles, ground beams, pier bases, footings.
Frames			
Structure			Replacement or initial provision of structural members in steel, concrete or timber frames including ties, bracings (including wind bracing), bolts, base

External Walls			
Structure, Masonry, Cladding	Preventative measures to prevent cracking etc, e.g. tree removal.	Minor repairs to non-structural cracks and pointing.	Minor repairs to structural walls, below de minimis value.
External Finish		Repair/ replacement/ repointing of small parts of an existing structure, e.g. recladding isolated areas of a wall or applied surface finishes, renderings, tile hanging, boarding, where failure has occurred.	Work required to prevent imminent, or correct, actual major failure of the structure, e.g. repointing / recladding / dpc / expansion and mortar joints.
Masonry Chimneys			
Structure		Repair/ replacement of small parts of the existing structure, e.g. repointing / recladding	Work required to prevent imminent, or correct, actual major failure of the structure, e.g.

			plates and wedgings.
External Walls			
Structure, Masonry, Cladding			All structural work to walls involving underpinning/ propping and major repairs resulting from structural failure or movement, above de minimis value.
External Finish			Work required to prevent imminent, or correct, actual major failure of the structure or replacement build to all or substantial parts of a building.
Masonry Chimneys			
Structure			Work required to prevent imminent, or correct, actual major failure of the structure or

		/ pots/ cowls/ flashings in isolated areas where failure has occurred.	repainting / recladding / dpc / expansion and mortar joints.
Flat Roofs - Felt, Asphalt, Metal and Other Finishes			
Flat Roof Structure		Replace small areas of rotten or defective timber; make good minor areas of spalling concrete where reinforcing bars exposed.	Repairs to existing structure to prevent imminent or correct actual failure of the structure
Flat Roof Screed/ Insulation	Repairing minor roof leaks.	Work to repair/ replace small areas of screed.	Replaceme nt/ repair of all/ substantial ly all. Improvem ent to insulation standards would be part of the replaceme nt work.
Flat Roof Finishes		Repair/ replaceme nt of small areas of defective roof finish on an existing building to prevent immediate water penetratio n. (Covered by Buyback)	
Flat Roof Edge Trim/ Fascia	Cleaning and repainting.	Isolated/ individual repairs/	

			replaceme nt build to all or substantial parts of a building.
Flat Roofs - Felt, Asphalt, Metal and Other Finishes			
Flat Roof Structure			Replacem ent of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure
Flat Roof Screed/ Insulation			Replacem ent/ repair of all/ substantial ly all. Improvem ent to insulation standards would be part of the replaceme nt work.
Flat Roof Finishes			Replacem ent of all/ substantial ly all of an existing roof finish which has life expired.
Flat Roof Edge Trim/ Fascia			Replacem ent of all/ substantial

		replaceme nt.	
Flat Roof Drainage	Clearing out gutters and downpipes . Replaceme nt/ repair/ repainting of individual gutters/ pipes/ hoppers etc.		
Flat Roof Other (e.g. flashings, rooflights)	Cleaning of individual items.	Repair/ replaceme nt of individual items.	
Pitched Roofs - Slates, Tiles and Other Finishes			
Pitched Roof Structure		Replace/ repair small areas of rotten/ defective joists, rafters, purlins etc	Repairs to an existing structure to prevent imminent or correct actual major failure of the structure.
Pitched Roof Insulation	Providing insulation where none exists or is below current standards.	Repair of insulation to original standard where damaged as a result of maintenan ce work and below threshold limit.	Repair of insulation to original standard where damaged as a result of maintenan ce work and above threshold limit.
Pitched Roof Finishes	Repairing minor roof leaks.	Replace missing/ damaged tiles.	

			ly all on existing roof.
Flat Roof Drainage			Replacem ent of all/ substantial ly all of existing roof drainage system.
Flat Roof Other (e.g. flashings, rooflights)			Replacem ent of all/ substantial ly all on existing roof.
Pitched Roofs - Slates, Tiles and Other Finishes			
Pitched Roof Structure			Replacem ent of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure.
Pitched Roof Insulation			Replacem ent of all or substantial ly all insulation to current standard as part of roof replaceme nt work.
Pitched Roof Finishes			Replacem ent of all/ substantial ly all on

		(Covered by Buyback) (NB any asbestos materials must be removed by specialists organised by BCC).	
Pitched Roof Bargeboards/ Fascias	Cleaning and repainting.	Repairs/ replacement areas of rotten/ defective boards. (NB any asbestos materials must be removed by specialists organised by BCC).	
Pitched Roof Drainage	Clearing out gutters and downpipes . Replacement/ repair/ repainting of individual gutters/ pipes/ hoppers etc.	Replacement of all/ substantially all on existing roof, below threshold and de minimis limits.	
Pitched Roof Other (e.g. Flashing/ Roof Windows)	Cleaning of individual items.	Replacement of individual items.	
Other Roof Finishes			
Other Roof Finishes i.e. Steel, Copper, Lead	Repairing minor roof leaks.	Repair/ replacement of small areas. (As for other roof finishes)	

			existing roof.
Pitched Roof Bargeboards/ Fascias			Replacement of all/ substantially all on existing roof.
Pitched Roof Drainage			Replacement of all/ substantially all on existing roof, above threshold and de minimis limits.
Pitched Roof Other (e.g. Flashing/ Roof Windows)			Replacement of all/ substantially all on existing roof.
Other Roof Finishes			
Other Roof Finishes i.e. Steel, Copper, Lead			Replacement of all/ substantially all. (as for other roof finishes)



Thatched Roof		Repair/ replacement of small areas by specialists.	
Other External & Ancillary Structures			
Other outbuildings i.e.: garages, greenhouses, outside stores, sheds, shelters, cycle racks, signs, canopies, flagpoles, etc	Generally all repair/ maintenance and renewal of outbuildings.	Repair/ replace small areas of masonry structures where built as an integral/ permanent part of the original school	Repairs to a masonry structure where built as an integral/ permanent part of the original school.
Demolition			All work associated with the demolition of buildings. (Excludes those buildings where School has accepted full responsibility)
Transportable Buildings (inc. Pre-Engineered)	Repair and maintenance of small areas and individual items as described elsewhere.	Repair/ maintenance of all/ substantially all as described elsewhere.	
Timber Preservation Treatment	Treatment of all/ substantially all of a building.	Remedial and active measures against wet rot and dry rot (by specialists)	
Pest Control/Disinfection	All works associated including preventative	Remedial and active measures against insect	

Thatched Roof			Replacement of all/ substantially all by specialists.
Other External & Ancillary Structures			
Other outbuildings i.e.: garages, greenhouses, outside stores, sheds, shelters, cycle racks, signs, canopies, flagpoles, etc			Replacement of all/ substantially all of a masonry structure where built as an integral/ permanent part of the original school.
Demolition			
Transportable Buildings (inc. Pre-Engineered)			
Timber Preservation Treatment			
Pest Control/Disinfection			



	ve measures.	attack (by specialists)	
Covered Links	All repairs and maintenance of covered links installed by school.	General repairs and maintenance.	
Porches	All repairs and maintenance of porches installed by school.	General repairs and maintenance.	
Floors			
Ground Floor		Repair/ replacement of small parts of an existing structure/ dpm.	
Structure and Damp Proof Membranes (dpm)			
Ground Floor	Minor repairs and maintenance of screed and finishes. Replacement of mats/ matwells. Maintenance e.g. revarnishing wooden floors, replacement of carpets/	Replacement of all/ substantially all of existing floor – e.g. replacement of wood block or granwood flooring.	

Covered Links			Rebuild all or substantially all of structure and finish of existing covered link.
Porches			Rebuild all or substantially all of structure and finish of existing porch.
Floors			
Ground Floor			Replacement of all or substantial part of an existing structure to prevent imminent or correct actual major failure of the structure/ dpm.
Structure and Damp Proof Membranes (dpm)			
Ground Floor		Replacement of all/ substantially all of existing floor – e.g. replacement of wood block or granwood flooring.	



Screed and Finishes, including Raised Access Floors	tiles in a room.		
Floor Ducts	Minor repairs to finishes.		
Staircases	Minor repairs and maintenance to finishes, coverings, applied nosings, soffits, levelling screeds.	Replacement of all/substantial part of staircase/landings, balustrades, hand-rails, (other than external metal fire escape).	
Metal Fire Escape Staircases	Regular cleaning and redecoration.	Regular maintenance and minor repairs to ensure the escape is always useable.	Renewal/replacement of all/substantial all of the structure.
Upper Floor Structure		As ground floor – minor repairs and maintenance to structure, joists, etc.	
Upper Floor Screed and Finishes	As ground floor.	As ground floor.	
Accesses (other than stairs)	Regular cleaning and redecoration.	Regular maintenance and minor repairs to	Renewal/replacement of all/substantial

Screed and Finishes, including Raised Access Floors			
Floor Ducts			Replacement of all or substantially all of existing floor ducts.
Staircases		Replacement of all/substantial part of staircase/landings, balustrades, hand-rails, (other than external metal fire escape).	
Metal Fire Escape Staircases			Renewal/replacement of all/substantial all of the structure.
Upper Floor Structure			As ground floor – replacement of all/substantial all of an existing floor.
Upper Floor Screed and Finishes		As ground floor.	
Accesses (other than stairs)			Renewal/replacement of all/substantial

		ensure the access is always useable.	ly all of the structure.
Ceilings - (Plaster Linings, Tiling Boards, Access Hatches, Panels, Coves)			
Top/ Only Storey	Repair/ replacement, inc. suspension and all decoration, inc. resulting from water damage.		
Suspended Ceilings			
Plasterboard/ Fixed Other	Repair/ replacement, inc. decoration, inc. resulting from water damage.		
Access Panels	Repair/ replacement.		
Lower Storeys	Repair/ replacement, inc. suspension and all decoration		
Suspended Ceilings			
All Ceilings	Specialist removal/ replacement of damaged/ disturbed Asbestos based materials (including Artex ceiling coatings) <u>as part of a Self-Help project,</u>	Specialist removal/ replacement of damaged/ disturbed Asbestos based materials (including Artex ceiling coatings), applying sealant coats to	

			ly all of the structure.
Ceilings - (Plaster Linings, Tiling Boards, Access Hatches, Panels, Coves)			
Top/ Only Storey			
Suspended Ceilings			
Plasterboard/ Fixed Other			
Access Panels			
Lower Storeys			
Suspended Ceilings			
All Ceilings		Specialist removal/ replacement of damaged/ disturbed Asbestos based materials (including Artex ceiling coatings), applying sealant coats to	Specialist removal/ replacement of damaged/ disturbed Asbestos based materials as part of a planned replacement programme, applying sealant



(Asbestos materials)	applying sealant coats to exposed asbestos surfaces for protection , inspection / air testing. Specialist has to be organised by BCC.	exposed asbestos surfaces for protection and inspection / air testing. Specialist has to be organised by BCC.	
Windows & Doors - Wood, Metal, PVCU			
External Windows and Doors	Repair/ replacement of individual windows and doors including framing, including sashes, cills, moulds, storey height frames, window boards, linings, architraves, mastic joints to brickwork. All decoration and repainting.		
Curtain Walling	Repair/ replacement of individual elements as for external windows and doors.		

(Asbestos materials)		exposed asbestos surfaces for protection and inspection / air testing. Specialist has to be organised by BCC.	coats to exposed asbestos surfaces for protection , inspection / air testing. Specialist has to be organised by BCC.
Windows & Doors - Wood, Metal, PVCU			
External Windows and Doors			Replace all or substantially all external windows and doors as part of a phased structural replacement programme.
Curtain Walling			Replace all or substantially all curtain walling, as part of a phased replacement programme. Includes replacement of all



General			
Glazing (inc. safety film)	Replacing broken glass, safety film, gaskets, silicones, mastics/ other sealants and decoration of any beading/ putty. Temporary boarding for security.	Upgrading existing external glazing to meet statutory safety requirements.	Replacement of all/ substantially all safety filming to glass as part of a replacement programme.
Ironmongery	Repair/ replacement, upgrading locks etc, including winding gear, stays, fasteners, opening cords, pulls etc.		
Jointing	Replacement including mastic joints.		
Painting & Decorating	All external and internal decoration including cleaning down and preparation.		

			structural elements.
General			
Glazing (inc. safety film)		Upgrading existing external glazing to meet statutory safety requirements.	Replacement of all/ substantially all safety filming to glass as part of a replacement programme.
Ironmongery			
Jointing			
Painting & Decorating			



Internal Joinery, Fixtures and Fittings etc	General repair and maintenance of skirtings, architraves, dado rails, curtain battens/ tracks, curtains, blinds, shelving, battens, bearers, hooks, rails, racks, cupboards, benches, fittings, lockers, display boards, signs, seating, bleachers, furniture etc.		
Gymnasium Equipment	All fixed (and loose) sports and gymnasium equipment, court markings etc.		
Internal Walls - Loadbearing or Non-Loadbearing			
Solid Walls	Repairs and redecoration to internal plaster/ linings, tiles, pinboards etc, including applied finishes.		
Partitions	Repairs and redecoration.	Complete/ replacement of all/ substantially all of the	

Internal Joinery, Fixtures and Fittings etc			
Gymnasium Equipment			
Internal Walls - Loadbearing or Non-Loadbearing			
Solid Walls			Replacement of all/ substantially all of the entire defective wall structure including various internal finishes and linings.
Partitions		Replacement of all/ substantially all of the defective	



(Non load-bearing)		defective non load-bearing wall structure including linings, framing, glazing, decoration etc.	
Ducts	Repairs and redecoration.	Complete repair/ replacement of all, as for non load-bearing partitions.	
Doors and Screens (inc. toilet and shower cubicles)	Internal maintenance and redecoration. Repair/ replacement of individual defective doors and screens.	Complete replacement of all/ substantially all of the structure including glazing, ironmongery and jointing.	
All Internal Glazing	Replacement of broken glass.	Glazing to meet statutory Health & Safety requirements.	
Roller Shutters		Maintenance, repair and replacement.	
Sliding/Folding Partitions	Maintenance, repair and replacement where installed by the school.	Maintenance, repair and replacement where not installed by the school.	
Sanitary Services			

(Non load-bearing)		non load-bearing wall structure including linings, framing, glazing, decoration etc.	
Ducts		Complete repair/ replacement of all, as for non load-bearing partitions.	
Doors and Screens (inc. toilet and shower cubicles)	Internal maintenance and redecoration. Repair/ replacement of individual defective doors and screens.	Complete replacement of all/ substantially all of the structure including glazing, ironmongery and jointing.	
All Internal Glazing		Glazing work to meet statutory Health & Safety requirements.	
Roller Shutters		Replacement of shutters	
Sliding/Folding Partitions		Replacement where not installed by the school.	
Sanitary Services			

Changing Rooms/Lavatories	<p>Repair/ replacement of damaged or worn fittings (inc. automatic fittings), waste plumbing etc.</p> <p>Repair/ replacement of damaged or worn sanitaryware, sinks, baths, showers, basins, WC suites, urinals, drinking fountains, fittings, including waste plumbing etc.</p> <p>Large scale Changing Room and toilet refurbishments.</p>	Replacement of all/ substantially all of the individual banks of sanitaryware, basins, including all fittings, cubicles, plumbing and drainage.	
Kitchens	<p>General refurbishment.</p> <p>Drain & gulley cleaning.</p> <p>Redecoration & repairs.</p> <p>Equipment repairs & replacement.</p>		
Mechanical Services			
Heating/ Hot Water	Regular cleaning of mechanical plant.	General maintenance of all mechanical plant including	Planned replacement of old boilers (LPG, Oil & Gas)/

Changing Rooms/Lavatories		Replacement of all/ substantially all of the individual banks of sanitaryware, basins, including all fittings, cubicles, plumbing and drainage.	
Kitchens			
Mechanical Services			
Heating/ Hot Water			Planned replacement of old boilers (LPG, Oil & Gas)/



Boilers and Burners	NB Energy saving projects are now part of BCC Energy Team's remit.	replaceme nt of minor defective parts.	controls/ systems past the end of their useful life, including:	Boilers and Burners			controls/ systems past the end of their useful life, including:
		Regular cleaning/ servicing.	Heating and HWS boilers and burners and associated flues, fittings and componen ts				Heating and HWS boilers and burners and associated flues, fittings and componen ts
		Monitorin g systems.					
		Health and Safety issues.	Heating, HWS and sump pumps, calorifiers, pressurisat ion units and expansion vessels, cylinders, valves, gauges. Oil storage tanks, pipes, valves, gauges and associated equipment				Heating, HWS and sump pumps, calorifiers, pressurisat ion units and expansion vessels, cylinders, valves, gauges. Oil storage tanks, pipes, valves, gauges and associated equipment
		Regular servicing.	Control equipment and associated componen ts, wiring and control panels for heating and HWS systems including zone, optimum				Control equipment and associated componen ts, wiring and control panels for heating and HWS systems including zone, optimum



Boiler Room Ancillary Equipment		(All covered by Buyback)	<p>start and energy management controls and sub metering.</p> <p>Steel chimney structures with associated components, insulation and external finishes.</p> <p>Fan convector heating casings, heating batteries, valves and fittings.</p>	Automatic Controls		NB Energy saving projects are now part of BCC Energy Team's remit.	<p>Room heaters, including guards, flues, thermostats, controls, associated pipework, tanks and cylinders.</p>
Automatic Controls				Boiler Room Ancillary Equipment			<p>start and energy management controls and sub metering.</p> <p>Steel chimney structures with associated components, insulation and external finishes.</p> <p>Fan convector heating casings, heating batteries, valves and fittings.</p> <p>Room heaters, including guards, flues, thermostats, controls, associated pipework, tanks and cylinders.</p>



Steel Chimneys			
Fan Convectors	External cleaning.		
Oil and Gas Fired Room Heaters			
Mixing Valves	(See legionella testing)	Servicing etc as above. (Covered by Buyback)	Replacement of manual and thermostatically controlled mixing valves and blenders and associated components.
Asbestos Materials in Mechanical Services Installations	Specialist removal/replacement of damaged/disturbed Asbestos based materials (including Artex ceiling coatings) <u>as part of a Self-Help project</u> , applying sealant coats to exposed asbestos surfaces for protection, inspection / air	Specialist removal/replacement of damaged/disturbed Asbestos based materials (including Artex ceiling coatings), applying sealant coats to exposed asbestos surfaces for protection, inspection / air testing. Specialist has to be	Specialist removal/replacement of damaged/disturbed Asbestos based materials (including Artex ceiling coatings), as part of a planned replacement programme or during emergency replacement of boiler plant/systems/equipment / controls, applying

Steel Chimneys			
Fan Convectors			
Oil and Gas Fired Room Heaters			
Mixing Valves			
Asbestos Materials in Mechanical Services Installations	Specialist removal/replacement of damaged/disturbed Asbestos based materials (including Artex ceiling coatings) <u>as part of a Self-Help project</u> , applying sealant coats to exposed asbestos surfaces for protection, inspection / air	Specialist removal/replacement of damaged/disturbed Asbestos based materials (including Artex ceiling coatings), applying sealant coats to exposed asbestos surfaces for protection, inspection / air testing. Specialist has to be	Specialist removal/replacement of damaged/disturbed Asbestos based materials (including Artex ceiling coatings), as part of a planned replacement programme or during emergency replacement of boiler plant/systems/equipment

	testing. Specialist has to be organised by BCC.	organised by BCC.	sealant coats to exposed asbestos surfaces for protection, inspection / air testing. Specialist has to be organised by BCC.
Cold Water		Minor maintenance and repair/ replacement of defective parts such as servicing pipes. Annual servicing of cold water tanks. (Covered by Buyback)	
Legionella Testing	Regular testing of water quality and temperature in line with BCC guidance.	Annual inspections/ testing and carrying out of any remedial works required in line with BCC guidance. (Covered by Buyback)	
Gas		Day to day repairs, maintenance and gas safety. All servicing.	

	testing. Specialist has to be organised by BCC.	organised by BCC.	/ controls, applying sealant coats to exposed asbestos surfaces for protection, inspection / air testing. Specialist has to be organised by BCC.
Cold Water			Planned replacement of cold water services, storage tanks, distribution, pipework boosters, hose reels etc.
Legionella Testing			Planned compliance remedial works
Gas			Planned replacement/ major refurbishment of distribution pipework and control equipment.



		(Covered by Buyback)	
Ventilation	Cleaning accessible surfaces and local fans, including associated hoods and canopies. Resetting time clocks.	Repair/ replacement of defective systems and cleaning of units where not installed by school.	
(Mechanical, Comfort Cooling, Heat Pumps and Air Conditioning Systems)	Maintenance, repairs, servicing and replacement of all air handling units and duct mounted fans, wiring, mountings, supports, controls, isolators, time clocks, etc <u>where installed by School.</u>	(Covered by Buyback)	
Biomass Boilers	Day to day maintenance and operating regime as set down by installer. Maintenance of storage	Minor repair/ replacement of defective parts and servicing (covered by Buyback if not	Planned replacement/ major refurbishment of boiler and associated fittings, including storage

Ventilation			Renewal/ replacement of all/ substantially all extract fans, wall and roof mounted including wiring, mountings, controls and isolators.
(Mechanical, Comfort Cooling, Heat Pumps and Air Conditioning Systems)			Renewal/ replacement of all/ substantially all air handling units and duct mounted fans, wiring, mountings, supports, controls, isolators, time clocks, heating coils, dampers, ductwork, insulation, filters, and louvres, where not provided by school.
Biomass Boilers			Planned replacement/ major refurbishment of boiler and associated fittings, including storage



(inc. all associated plant and pellet storage)	area to the required atmospheric conditions.	subject to terms of an installation contract)	facilities, and flues.
Building Energy Management Systems (BEMS)	General day to day maintenance and setting (in conjunction with BCC Energy Team)	Repairs to system. Annual servicing. (Covered by Buyback)	Planned replacement of system.
Swimming Pool Plant	Summerisation and winterisation of pools. (Subject to Buy-Back supplement)	Repair/replacement of parts to plant, pumps and controls. Water treatment equipment and all distribution pipework. Simple heat recovery systems. Solar heating plant and equipment. (Subject to Buyback supplement)	
Science Equipment inc. Fume Cupboards and Gas Taps	General repair and servicing.	Replacement of extract fans, ductwork, controls, gas/water/electrical services.	
Electrical Services			

(inc. all associated plant and pellet storage)			facilities, and flues.
Building Energy Management Systems (BEMS)			Planned replacement of system.
Swimming Pool Plant			Swimming pool plant planned maintenance.
Science Equipment inc. Fume Cupboards and Gas Taps			
Electrical Services			



General	Resetting of tripped circuit breakers.	Testing/ replacement of individual distribution boards. The repair and maintenance of all switchgear and interconnecting cables including that in temporary buildings. (Covered by Buyback)	Renewal/ replacement of main switchgear and distribution in major projects.
Health & Safety			All testing, earthing and bonding to meet Health and Safety. Renewal/ replacement of obsolete and dangerous wiring systems, including distribution boards.
Power	All testing, repair and replacement of small items of equipment. (PAT testing)		Renewal/ replacement of control gear, distribution, fixed equipment, protection, etc.
Lighting	Replacement of tubes, bulbs, diffusers etc.	Replacement of individual luminaires.	Renewal/ replacement of all/ substantial part of luminaires.

General			Planned renewal/ replacement of main switchgear and distribution.
Health & Safety			
Power			Planned renewal/ replacement of control gear, distribution, fixed equipment, protection, etc.
Lighting			Planned renewal/ replacement of all/ substantial all luminaires.



Intruder Alarm Systems/ CCTV / Panic Alarms	Renewal/ replacement of any intruder alarm, CCTV systems and panic alarms.	Repair and servicing for DDA toilet alarm systems.	
Door Access Systems	Day to day minor repairs and servicing, including all door access systems (other than DDA).	Day to day minor repairs and servicing for DDA door access systems. (Covered by Buyback)	
IT Cabling, TV Aerials & Satellite Dishes	All maintenance and repair of IT cabling, IT distribution, IT equipment, aerials and dishes.		
Lightning Protection		Maintenance and inspection. (Covered by Buyback)	Renewal/ replacement of all/ substantially all lightning protection and external earthing systems.
Lifts, Hoists and other DDA Lifting Equipment	Servicing/ renewal/ replacement of lifting aids.		Servicing/ renewal/ replacement of lifts/ hoists including wiring controls and isolators.

Intruder Alarm Systems/ CCTV / Panic Alarms			
Door Access Systems			
IT Cabling, TV Aerials & Satellite Dishes			
Lightning Protection			Renewal/ replacement of all/ substantially all lightning protection and external earthing systems.
Lifts, Hoists and other DDA Lifting Equipment			Renewal/ replacement of lifts/ hoists including wiring controls and isolators.



Fire Alarm Systems, Emergency Lighting and Time Controls	Resetting of fire alarms, fire detection, time controls and clocks.	Servicing of fire alarms, fire detection, time controls and clocks. Minor maintenance and repair/ replacement of defective parts. (Covered by Buyback except closed protocol systems which would be subject to a separate agreement)		Fire Alarm Systems, Emergency Lighting and Time Controls			Renewal/ replacement of all/ substantially all emergency lighting, fire detection and alarm systems, call bell system and master clock systems. All wiring and components associated with these systems including electromagnetic door holders (but excluding door closers).
Fan Convectors	Cleaning grilles and filters. Resetting of thermostats and time switches.	Servicing of fans, motors, batteries, minor maintenance and repair/ replacement		Fan Convectors			Renewal/ replacement of all/ substantially all units, including internal and external



		nt of defective parts. (Covered by Buyback)	
Electrical Space and Water Heating Equipment	Portable electrical heating equipment and associated flexes and plugs.	Servicing and minor maintenance and repair/ replacement of defective parts. (Covered by Buyback)	Electric incinerators and macerators including wiring, elements, linings, controls, isolators.
Ventilation Equipment inc. Dust Extraction	Cleaning accessible surfaces including associated hoods, wall fans, canopies etc. Resetting time	General day-to-day maintenance, repairs and servicing where <u>not</u> installed by school.	

			wiring, switches, controls, remote thermostats and time switches.
Electrical Space and Water Heating Equipment			Renewal/ replacement of all/ substantially all electric water heating equipment and associated equipment / devices, wiring and controls. Underfloor heating and ceiling heating systems including elements, wiring, controls and isolators.
Ventilation Equipment inc. Dust Extraction			Renewal/ replacement of all/ substantially all extract fans, wall and roof mounted including wiring,



	<p>clocks. Emptying of extraction collectors.</p> <p>Maintenance, repairs and servicing of all air handling units and duct mounted fans, wiring, mountings, supports, controls, isolators, time clocks, etc <u>where installed by School.</u></p>	(Covered by Buyback)	
Catering kitchen extract systems	Maintenance, repairs and servicing of catering kitchen extract systems.		
Specialist Equipment	<p>Stage lighting including associated dimmers, controls and wiring.</p> <p>Maintenance and servicing of electric hand and hair dryers.</p>	General day-to-day maintenance, repairs and servicing of all items in right-hand column.	Renewal/ replacement of all/ substantially all sewage plant, water boosters, pumps, and standby generators .
Radon Monitoring			Installation and maintenance of all

			<p>mountings, controls and isolators.</p> <p>Renewal/ replacement of all/ substantially all air handling units and duct mounted fans, wiring, mountings, supports, controls, isolators, time clocks, where not installed by school.</p>
Catering kitchen extract systems			
Specialist Equipment			Renewal/ replacement of all/ substantially all sewage plant, water boosters, pumps, and standby generators .
Radon Monitoring			Installation of all radon detection



			radon detection and monitoring equipment
Services: General			
All Mains Services Intakes/ Distribution	Main services upgrade resulting from self-financed project.		
Catering Kitchens	Maintenance and repair of all kitchen catering equipment inc. cookers, ovens, ban marries, fridges, chillers, freezers and server units etc.		
Solar and Photovoltaic Systems, Wind Turbines	All maintenance and repair of solar and photovoltaic systems, and wind turbines.		
External Works & Miscellaneous			
Paved Areas, etc.	General day to day maintenance and repair (including patch repairs), sweeping and cleaning of	Renewal and replacement of all/ substantially all roads, car parks, paths, courts, terraces,	

			and monitoring equipment
Services: General			
All Mains Services Intakes/ Distribution			All repairs/ renewals of heating mains, gas mains, water mains, electricity mains. Supply companies responsible for mains meters.
Catering Kitchens			
Solar and Photovoltaic Systems, Wind Turbines			
External Works & Miscellaneous			
Paved Areas, etc.		Renewal and replacement of all/ substantially all roads, car parks, paths, courts, terraces,	Provision of disabled access requirements via the Schools Access Initiative (SAI) fund. (Funded

	play, and paved areas, paths, car parks, courts, playgrounds and playground markings.	play pitches, playgrounds, steps and handrails.	
Multi-Use Game Areas (MUGAs) & Synthetic Pitches	All maintenance and repairs, including to surfaces, markings, goals, nets, fencing, drainage, and floodlighting.		
Walls, Fencing, Gates etc.	General day to day maintenance and repair of all perimeter walls, boundary walls, fencing, gates and bollards.	Replacement of all/substantially all walls, fencing, gates and ancillary buildings. Repair of retaining walls.	
Drainage	Cleaning and general day-to-day maintenance of drains, gullies, grease traps, macerators, dosing systems, clay traps, soakaways, manholes, and connections to main sewers,	Maintenance/ repair of pumps within drainage systems.	

		play pitches, playgrounds, steps and handrails.	by Service Area)
Multi-Use Game Areas (MUGAs) & Synthetic Pitches			
Walls, Fencing, Gates etc.		Replacement of all/substantially all walls, fencing, gates and ancillary buildings. Repair of retaining walls.	
Drainage			Replacement/reconstruction of drains, manholes, soakaways, inspection chambers and sewage plant, incl. septic tanks.



Internal and External	including unblocking and descaling as necessary. Emptying of septic tanks		
Swimming Pools (Excluding plant)	Hygiene, cleaning, maintenance and repairs, including replacement of minor parts. Simple energy saving systems.		
Telecommunication masts	Repair and maintenance of masts and all associated equipment as agreed with the provider.		
Play Equipment	The maintenance and repair of all play equipment, including supporting structure and associated safety surfaces, fixed and moveable goal posts, jumping pits and run-up areas.		

Internal and External			
Swimming Pools (Excluding plant)			Renewal/ replacement of all/ substantially all of the structure including linings, hygiene/ safety and electrical servicing, SUBJECT TO Service Director approval.
Telecommunication masts			
Play Equipment			



Grounds Maintenance	The regular maintenance and inspection of the grounds (soft landscaping) such as all trees, shrubs, grass, plant beds. Line markings for team games.		
Fire Fighting Equipment	Servicing repair and replacement of fire extinguishers, blankets, hose reels and winding mechanism.	General servicing and repair of sprinkler and other fire suppression systems.	
Vandalism/Malicious Damage/Pest Control	All repairs etc due to vandalism / malicious damage together with all forms of pest control.	Repairs associated with minor fire or flood damage.	Repairs only associated with major fire or significant flood damage.

Grounds Maintenance			
Fire Fighting Equipment			Renewal/replacement of all/substantially all of the sprinkler or other fire suppression systems.
Vandalism/Malicious Damage/Pest Control			Repairs only associated with major fire or significant flood damage, SUBJECT TO Loss Adjuster approval.

