

# Christ the King Catholic Primary School



Making a difference by  
Inspiring a love of life and learning  
We build strong foundations within  
God's loving hands

## Write Off/Disposal Policy

Author		Mary Mainwaring	
Date approved by Resources Committee	Dec 25	Chair of Committee	Pete Walley
Date approved by Full Governing Body	Dec 25	Chair of Governors	Angela Willian
Start Date	Dec 25	Headteacher	Mary Mainwaring
Review Date	Dec 27		

<b>Author/Person Responsible</b>	Head Teacher – Mary Mainwaring
<b>Date of Ratification</b>	1 <sup>st</sup> Dec 25
<b>Review Group</b>	
<b>Ratification Group</b>	Resources Committee
<b>Monitored By</b>	Governors
<b>Review Frequency</b>	Every 2 years Subject to local education authority and/or national policy change
<b>Review Date</b>	Dec 27
<b>Previous Review Amendments/Notes</b>	
<b>Related Policies</b>	
<b>Chair of Committee Signature</b>	

### Equality Impact Assessment (EIA) Part 1: EIA Screening

<b>Policies, Procedures or Practices:</b>	Write Off/Disposal Policy	<b>DATE:</b>	1 st Dec 25
<b>EIA CARRIED OUT BY</b>	Mary Mainwaring	<b>EIA APPROVED BY</b>	Mary Mainwaring

### Groups that may be affected:

Are there concerns that the policy could have a different impact on any of the following groups? (please tick the relevant boxes)	Existing or potential adverse impact	Existing or potential for a positive impact
Age (young people, the elderly; issues surrounding protection and welfare, recruitment, training, pay, promotion)	No impact	N/A
Disability (physical and mental disability, learning difficulties; issues surrounding access to buildings, curriculum and communication)	No impact	N/A
Gender reassignment (transsexual)	No impact	N/A
Marriage and civil partnership	No impact	N/A
Pregnancy and maternity	No impact	N/A
Racial groups (consider language, culture, ethnicity including gypsy/traveller groups and asylum seekers)	No impact	N/A
Sex (male, female)	No impact	N/A
Sexual orientation (gay, lesbian, bisexual; actual or perceived)	No impact	N/A

## 1. Purpose of the Policy

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

## 2. Who Can Authorise a Disposal or Write Off.

- The Head teacher can authorise the writing off of a debt and the writing off, sale or part exchange of an item of stock. Please refer to the Schedule of Delegated Authority of Levels
- In the event that the debt or item identified for disposal has value in excess of £300.00 the authority of two governors who are members of the Core Group Committee must be obtained.
- If the debt is more than £5,000.00 or the item for disposal is valued in excess of £5,000.00 then the additional authority of South Glos. Council should be sought.

## 3. Writing Off Debt.

- A debt may be written off when two or more demands for payment have been made, in writing to the debtor by the Head teacher or the Chair of Governors and it is believed by the Head teacher that there is no reasonable prospect of payment.
- As a general principle the governors will take advice from South Glos. Council with regard to legal action to recover debts in excess of £300.00 unless there are exceptional circumstances.

## 4. Writing Off Stock.

- An item of stock can be written off (that is disposed of without income) where the item is considered to be beyond repair or has no saleable value.
- The disposal should be noted in the Inventory together with a reason for the disposal.

## 5. Sale of Stock.

- If an item of stock is surplus to requirements or is obsolete but is considered to have a saleable value it should be sold if possible.
- Small items under the value of £100.00 can be sold at the Head teacher's discretion.
- Large items (those estimated to have a value over £100.00) will need to be formally valued before sale. The governors dealing with the disposal shall fix a sale price taking into account the replacement cost, condition and

saleability of the item. When dealing with an item of specialised equipment e.g. Computers, reprographic machines, musical instruments a valuation from an outside agency should be obtained.

- Large items should be advertised for sale. The method of advertisement shall be at the governor's discretion. The school notice board, L.A bulletin, newsletter to parents and local press are acceptable forms of advertisement.
- Stock can be purchased by members of staff or by members of the governing body provided that they have had no involvement in fixing the sale price of the item. If more than one prospective purchaser comes forward the item will be dealt with on a first come first served basis.
- A receipt should be signed on sale by the purchaser and on behalf of the Head teacher.
- A record of the sale must be kept in the Inventory.

#### 6. What Happens To The Proceeds Of Sale?

- Wherever possible the proceeds of the sale of stock shall be returned to the account that originally funded the purchase of the item e.g. equipment code in school delegated budget, standards fund or school fund.
- If there is no record of the original purchase then in default the proceeds will be applied to the equipment code of the school budget.

#### 7. Amendment of School Inventory.

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

#### 8. Receipts

- A receipt must be written and a copy retained on the sale of all stock.
- The receipt must be signed by the Head teacher or other member of staff authorised by him/her to issue the receipt.
- A copy of the receipt signed on sale should be retained.

#### 9. Reporting

The School Business Manager will produce an annual report showing what has been written off in the year.

#### 10. Disposal of Computer equipment

All redundant/broken computers and laptops are collected by Resolve IT Recycling Group who confirm that the hard drives are wiped and the items (EEE) considered for re-use