

Title	Discretionary Spend
Associated Policies	<ul style="list-style-type: none"> <li>Whistleblowing (TPO/STA/19)</li> </ul>

**REVIEWED: SEPTEMBER 2022**

**NEXT REVIEW: SEPTEMBER 2025**

## 1. Introduction

- 1.1 Senior Trust staff may spend non-public funds on non-mandatory items for particular events/occasions, within the agreed guidelines as set by the Trust. Any expenditure not directly linked to teaching and learning is classified as non-mandatory. Examples can be found in Appendix A. This policy is designed to monitor whilst limiting this expenditure.
- 1.2 Any non-mandatory spend will be funded through the Trust's Lettings Income. Public money will not be used in any case to subsidise this.

## 2. Who does this policy apply to?

- 2.1 Senior Trust staff are responsible for monitoring expenditure for purchasing non-essential items as required. Alcohol **is not** permitted for purchase under any circumstances.
- 2.2 The Board of Directors will review the spend limits for such items annually. Non-mandatory spend will be overseen by the Chief Financial Officer and monitored by the Finance Business Partners and Principals within each of the individual schools.

## 3. Who is responsible for carrying out and reviewing this policy?

- 3.1 The implementation of this policy will be monitored by the Principals and Executive Leadership Team and remain under review by The Brooke Weston Trust (Finance & Resources Committee).

## 4. What are the principles behind this policy?

- 4.1 The appropriate level of such spend will not exceed the amount of lettings income.
- 4.2 Appendix A definitively lists the spend limits for the current year.
- 4.3 Authorisation will be sought via the normal purchase order form route from the Finance Business Partner and Principal. Evidence (in the form of receipts) will be provided for the records.

## 5. Review of the Policy

- 5.1 This policy will be monitored as part of the Trust's annual internal review and reviewed on a three year cycle or as required by legislature changes.

### Document Control

Date of last review:	September 2022	Author:	CFO
Date of next review:	September 2023	Version:	4
Approved by:	Strategic Delivery Group	Status:	Draft

### Summary of Changes

V4:

- Change to job titles reflecting CFO and Finance Business Partner positions.
- Non-mandatory spend is funded through lettings income, rather than trading accounts.
- Change in amounts to take into account inflation

## Appendix A

### Guidelines on Non-Mandatory Spending Allowed

1st September 2022

Item	Value (£)		
	Trust	Secondary	Primary
<b>Annual</b>			
Christmas Cards – Staff	25	50	25
End of Term Recognition		250	100
<b>Per Event</b>			
Flowers**	50	50	50
Retirement Gift	100	100	100
Leaving Gift - Principal	100		
Leaving Gift - Vice Principal/Deputy		75	75
Leaving Gift – more than 10 years' service	50	50	50
Leaving Gift – other employee	20	20	20

\*\* to the following employees only:

- Parents on birth/adoption
- Death of parents/child/partner
- Hospital/long term sick (more than 4 weeks)

to the close relatives in the case of death in service