

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

REVIEWED: September 2021

NEXT REVIEW: September 2022

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 Trust Financial Controller 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 Financial Controller 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 legislative changes.

Document Control

Date of last review:	September 2021	Author:	Financial Controller
Date of next review:	September 2022	Version:	3
Approved by:	Strategic Delivery Group	Status:	Ratified

Summary of Changes

- Change to job titles reflecting CFO and Financial Controller positions.
- Non-mandatory spend is funded through lettings income, rather than trading accounts.

Appendix A

Guidelines on Non-Mandatory Spending Allowed

1st September 2021

Item	Value (£)		
	Trust	Secondary	Primary
Annual			
Christmas Cards – Staff	25	50	25
End of Term Recognition		250	100
Per Event			
Flowers for employee in hospital	35	35	35
Bereavement - spouse/child	35	35	35
Death in service	35	35	35
Leaving Gift - Principal	50		
Leaving Gift - Vice Principal/Deputy		50	50
Retirement Gift	100	100	100
Leaving Gift	20	20	20
Thank you gift	10	10	10