



CHURCH COWLEY ST. JAMES C of E PRIMARY SCHOOL

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Write Off Policy

Church Cowley St James C of E Primary School adopted the attached policy at the Full Governing Body Meeting of 20th February 2018.

The Write Policy was produced by the school. The Governing Body will review this policy every two years.

Reviewed: February 2018

Approved: 20th February 2018

Signed:  Chair of Governors

Next Review: February 2020



PROPERTY WRITE-OFF POLICY

BACKGROUND

In the event that Church Cowley St James Church of England Primary School suffers a loss of property, including assets, resources or other physical items, there is an expectation to undertake a formal write-off process.

WHAT CONSTITUTES A LOSS?

WHEN THE SCHOOL HAS LOST PERMANENTLY THE POSSESSION OR THE USE OF PROPERTY

For the purpose of a write-off, the School is considered to have suffered a loss of property when any of the following occurs:

- accidental damage to an item rendering it beyond repair;
- an item is stolen, *i.e.* theft/burglary/break-in;
- fire/storm/flood/malicious damage to property rendering it beyond repair;
- loss of property for whatever other reasons.

OTHER INSTANCES WHERE PROPERTY MAY NO LONGER BE USED

In addition to a 'loss', some property may no longer be retained and/or used in the school. This may occur for a variety of reasons including being:

- surplus to requirements;
- unserviceable;
- obsolete;
- unsafe.

As a result, such items may be:

- traded in;
- transferred;
- sold (*e.g.* through the Local Authority website/magazine, auction and public tender);
- donated (*e.g.* to another educational establishment or charity);
- scrapped.

WHAT PROPERTY IS SUBJECT TO WRITE-OFF?

Property subject to write-off includes any individual item that is recorded in the School's inventories and any other individual item that has a replacement value of £100 or more.

WHAT PROPERTY IS NOT SUBJECT TO WRITE-OFF?

MINOR ITEMS (UNDER £100 EACH)

These include consumable items/stationery that are surplus to requirements, unserviceable, obsolete or unsafe and need to be removed from school (*e.g.* old batteries, small tools for Design and Technology).

ANYTHING THAT IS NOT OWNED BY THE SCHOOL

The following items are not subject to a write-off process:

- items owned by staff;
- items owned by students;
- items on loan to the school;
- leased items.

HOW TO APPLY FOR A WRITE-OFF

The following process must be followed for a write-off of property:

1. Identify property for write-off and the reason for the write-off (see above);
2. Discuss and receive agreement from the Head Teacher, another member of the Senior Leadership Team or the School Manager if one or more of the following applies:
 - the replacement cost is over £100;
 - the write-off of the property will leave a gap in provision for one or more classes (and a replacement may be required);
 - There is a possibility that other teachers (current or in the future) would be able to use the property.
3. When agreement has been given, see the School Manager and jointly complete and sign in the write-off register.
4. The School Manager will then arrange for the inventory to be updated to reflect the write-off.
5. If the item is security marked, the School Manager will arrange to inform the company and have the item removed from their security register.

AUTHORISATION LEVELS

The Head Teacher will not normally inform the Governing Body about routine write-offs. However, the Budget Scrutiny Committee and/or the Full Governing Body will be informed when:

- there has been a criminal offence (e.g. a theft from the school);
- the write-off is for a major item that has a replacement value of more than £200 (the Budget Scrutiny Committee) or more than £500 (the Full Governing Body);
- the write-off is of a number of duplicate items with a total replacement value of over £1000 (e.g. three or more computers).

The write-off register will be reviewed annually by the Budget Scrutiny Committee.

DISPOSAL OF WRITTEN-OFF PROPERTY

Written-off items (as well as other minor assets or resources which are surplus to requirements, unserviceable or obsolete) must be disposed of by recycling in the approved manner (e.g. in line with WEEE regulations), dumping or destroying.

If any other method of disposal is followed (e.g. by sale or trade in), then this *must* have received prior approval by the Head Teacher.