

Gorse Hall Primary & Nursery School



Disposal and Write Off Policy December 2022

Approved by Governing Board: March 2023
Next review date: March 2026

Introduction

In the event that the school suffers a loss of property, including assets, resources or other physical items, there is an exception to undertake a formal write-off process.

What constitutes a loss?

When the school has lost permanently the possession or use of property

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

- Accidental damage to an item rendering it irreparable
- An item is stolen, ie. theft/burglary/break in
- Fire/storm/flood/malicious/damage to property rendering the property beyond repair
- Loss of property for whatever other reasons

Other instances when equipment may no longer be used

In addition to a 'loss', some equipment may no longer be retained, and/or used in school for a variety of reasons, including:

- Surplus to requirements
- Unserviceable
- Obsolete
- Unsafe

And subject to trade-in, transfer, sale, donated or scrapped.

What property is subject to write-off?

- Any individual item that is recorded in the school's asset register
- Any individual item not recorded on the school asset register, but has a replacement value of £50 or more

What constitutes a loss?

Minor item (under £50 each)

Consumable items/stationery that are surplus to requirement, unserviceable, obsolete or unsafe and need to be removed from school.

Anything that is not owned by the school

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

- Items owned by staff
- Items owned by pupils
- Items on loan to the school
- Leased items

Process for a write-off

1. Identify property for write-off (due to loss, damage, surplus to requirements, unserviceable, obsolete or unsafe)
2. Discuss and receive agreement from Headteacher if (one or more of the following):
 - The replacement cost is over £50
 - Write-off/removal from school will leave a gap in provision for one or more classes (and a replacement order may be required)
 - There is a possibility that other teachers (current or in the future) would be able to use the resource
3. When agreement has been given the Chair of Finance and Personnel Committee and member of staff jointly complete and sign the `Write-off` form (see appendix)
4. The Chair of Finance and Personnel will then arrange for the inventory to be changed to reflect the write-off

Authorisation levels

The Headteacher will not inform the Governors about routine write-offs. However, the Governors will be informed when:

- There is a criminal offence (eg. theft from school)
- The write-off of a major item that has a replacement value of over £1,000
- The write-off of a number of duplicate items with a total replacement value of over £1,000 (eg. three or more computers)

What to do with written-off property?

The items must be disposed of

Written-off items and other major assets/resources, which are surplus to requirements, unserviceable or obsolete should be disposed of by dumping, recycling or destroying.

Any other method of disposal (eg. sale or trade-in) must be approved by the Finance and Personnel Committee.

Where possible, items should be disposed of in an environmentally appropriate way, including recycling.

Review schedule

This policy will be reviewed every three years by the Finance and Personnel Committee.

Gorse Hall Primary and Nursery School Write-Off Register

Description	Disposal Date	Serial Number	Reason	Equipment No	Quantity	Purchase value

Write-Off Policy

Authority to write-off any sums of money due to the school must be sought from the Local Authority

MODEL POLICY