



To Headteachers, Chairs of Governors
and School Business Managers of Kent
Community, Voluntary Controlled
and Foundation Schools (including
special) and PRUs

**Children, Young People and
Education**

County Hall
Sessions House
Maidstone
ME14 1XQ

Phone: 03000 422970
Ask for: Jody Catterall-James
Email: school
funding@kent.gov.uk
Date: 24th April 2024

Dear Colleagues,

Kent County Council is considering changes to the Scheme for Financing Schools and, as such, is consulting with all Community, Voluntary Controlled and Foundation Schools, and PRUs. We would appreciate your views in relation to these proposed changes.

In May 2023, the Local Authority agreed to change its procurement rules, to ensure that they were up to date and easily understandable. It also reflects that prices of goods and services have increased significantly.

In addition, a recent Internal Audit raised concerns around the use of Credit Cards in schools. There has also been a number of irregularities involving inappropriate use of school funds in relation to gifts and hospitality as well as payments to staff. School budgets are delegated to schools for the purpose of the education of the children within the school.

A consultation is required as any changes to the Scheme for Financing Schools must be agreed by the Schools Funding Forum and all schools consulted with that are impacted by the changes. Therefore, it is important that we gather the views of all affected schools, prior to presenting a final proposal to the Forum for a formal decision.

The schools affected by this proposed change are, Community, Voluntary Controlled and Foundation Schools, including special schools, and PRUs, therefore only the views of those schools are being sought.

I am encouraging all Community, Voluntary Controlled and Foundation Schools and PRUs, in the area covered by Kent County Council to respond to this consultation.

The consultation documentation consists of:

- a word document which provides the background and overview of the consultation as well as explaining each proposal in more detail;
- an online consultation response form (in Microsoft Forms). The hyperlink to the form is embedded in the consultation document accompanying this letter.

Please note, the Scheme for Financing Schools for the 2024-25 financial year will also need to be updated to reflect changes requested by the DfE in relation to the section on borrowing for schools, in response to the introduction of the International Financial Reporting Standard 16 (IFRS 16). The introduction of IFRS for local authorities from 1st April 2024 ends the distinction between operating and finance leases held by maintained schools and in effect, all leases will be classified as finance leases for accounting purposes. We are currently reviewing these changes in line with our existing scheme and will communicate the necessary changes, or follow up with a further consultation, as required.

Please read the word document fully before completing the response form. If you have any questions about the consultation, please email your query to schoolfunding@kent.gov.uk. Please note the consultation closes at 5pm on Wednesday 8th May.

Yours sincerely

A handwritten signature in cursive script that reads "Christine McInnes".

Christine McInnes
Director of Education