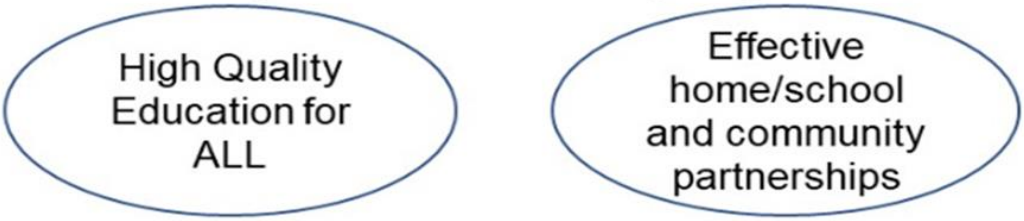
Write-off & Disposal Policy

Our Shared Vision

Striving for excellence in everything we do



Equality Mission Statement

We are committed to ensuring equality of educational opportunity and support for all pupils, parents, carers, staff and visitors irrespective of age, sex, race, disability, religion or belief, sexual orientation, pregnancy, gender reassignment, and socio-economic background. We aim to provide a fully inclusive school in which every person feels proud of their identity and is able to participate fully within the school community. We believe that a diverse school community is a strength which should be respected and celebrated by all those who learn, teach and visit here.

Approved by: Estate & Financial Management Committee	**Date:**
Signature (Chair of Governors):	**Signature (Headteacher):**

Last reviewed on: November2026	**Next review date:** November 2027

A copy of this policy can be found on the school website and a signed copy if held on file.

Purpose of the Policy

1. To set out a clear procedure for the writing off and (when appropriate) the sale of stock and for the writing off of debt to the school.

2. To satisfy the requirements of internal audit and to protect the interests of staff and members of the governing body by supporting decisions made concerning the disposal of assets.

Other policies

To be read in conjunction with:

- The Asset Management Policy
- The Debt Management Policy

Who Can Authorise a Disposal or Write Off

1. The Head teacher can authorise the writing off of a debt provided that the debt is (in his/her reasonable estimation) £200.00 or less.

2. The Head teacher can authorise the writing off, sale or part exchange of an item of stock, provided that the item is valued (in his/her reasonable estimation) at £200.00 or less

3. In the event that the debt or item identified for disposal has a value in excess of £200, the authority of two governors who are members of the Estate & Financial Management Committee must be obtained.

4. If the debt is more than £5000.00 or the item for disposal is valued in excess of £5000.00 then the additional authority of the Director of Children's Services & Director of Finance must be obtained.

Writing Off Debt

1. A debt may be written off when two demands for payment have been made, in writing to the debtor by the Head teacher or Chair of Governors and it is believed by the Headteacher that there is no reasonable prospect of payment without recourse to law.

2 As a general principle the governors will consider the financial feasibility of taking legal action to recover debts in excess of £200.00 unless there are exceptional circumstances.

Writing Off Stock

1. An item of stock can be written off (that is disposed of without income) where the item is considered to be beyond repair or has no saleable value.

2 A record of the disposal must be kept in the Disposals Log indicating why the item was not sold and how it was disposed of.

3 If an item is out of warranty and has a hardware fault, then it is often cheaper to replace it than to get it repaired. The item would then be written off.

4 Any ICT items, such as laptops, are written off due to age, performance or with faults that render them useable upon the recommendation of the Network Support provider.

Sale of Stock

1. If an item of stock is surplus to requirements or is obsolete but is considered to have a saleable value it should be sold if possible.

2. Small items under the value of £100.00 can be sold at the Headteacher's discretion.

3. Large items (those estimated to have a value over £100.00) will need to be formally valued before sale. The governors dealing with the disposal shall fix a sale price taking into account the replacement cost, condition and sale ability of the item. When dealing with an item of specialised equipment e.g. computers, reprographic machines or musical instruments a written valuation from an outside agency should be obtained.

4. Large items should be advertised for sale. The method of advertisement shall be at the governor's discretion. The school notice board, newsletter to parents and local press are acceptable forms of advertisement.

5. Stock can be purchased by members of staff or by members of the governing body provided that they have had no involvement in fixing the sale price of the item. If more than one prospective purchaser comes forward the item will be dealt with on a first come first served basis.

6. A receipt should be signed on sale by the purchaser and on behalf of the Headteacher. See section below.

7. A record of the sale must be kept. See Disposals Log below.

Part Exchange of Stock

1. It is acceptable for items that have saleable value, to be used in part exchange for the purchase of new equipment.

2 The disposal of an item in part exchange must be recorded.

What Happens To The Proceeds Of Sale

1. Wherever possible the proceeds of the sale of stock shall be returned to the account that originally funded the purchase of the item e.g. equipment books and furniture code in school delegated budget or school fund.

2. If there is no record of the original purchase then in default the proceeds will be applied to the equipment books and furniture code of the school budget.

3. This requirement does not apply when an item is used to secure a credit value in part exchange for the purchase of new equipment

The Paperwork on Writing Off, Sale or Part Exchange

Amendment of School Asset Register

An item that is disposed of should be removed from the School's Asset Register immediately upon disposal so that the Inventory remains an accurate record of stock.

Receipts

1. A receipt must be written and a copy retained on the sale of all stock. A form of acceptable receipt is attached to this policy (Appendix A).

2. The receipt must be signed by the Headteacher or other member of staff authorised by him/her to issue the receipt.

3 A copy of the receipt signed on sale should be retained in the Disposals Log.

Disposals Log

1. When an item is disposed of by sale or part exchange or is written off without income a record of the disposal will be recorded in the School's Disposals Log; either under the Asset Management Policy or Disposal Log form (Appendix B).

2. The record shall include a description of the item, the method of disposal and where relevant, information about the valuation, advertisement and sale of the item.

3. The record will be signed by the Head teacher or by his/her authorised officer on his/her behalf.

In Cases of Doubt

If there is any concern about the disposal of an item or writing off of a debt, the Director of Children's Services may be consulted.

Appendix A

SALES RECEIPT

To
Becontree Primary School

I hereby acknowledge receipt of the under-mentioned goods for the sum of £

(Amount in words) as detailed below :-

No.	Description	Amount
	Total	

Purchaser

Receipt of the purchase price as detailed above and details of the sale confirmed on behalf of the school

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Headteacher

Date

Appendix B

Disposal Log

For items not recorded under the Asset Management Policy

Date	Item	Approximate value	Method of disposal	Authorised by