Grove Learning Trust

Central Card Policy - Acceptable use

Reviewed centrally
Spring 26

Contents

Version Control 6

Review 6

Acceptable use policy – Central Debit Card

1. Policy rationale

The purpose of this policy is to ensure a robust control framework around the use of the central debit card which is held by the central Finance Manager, CFO and CEO, and to prevent fraud and misuse. This policy should be read in conjunction with the Financial Regulations Policy and GLT Financial Delegated Authority Matrix.

2. Policy objectives

i. To allow authorised academy staff (headteachers) to make approved academy related purchase requests, when the purchase invoice route is not practical, while maintaining the necessary controls over the use of academy and trust funds.

ii. To ensure central debit card is used only for allowable expenditure that has been approved by the headteacher in each school.

iii. To remove the need for petty cash within each academy.

iv. To ensure a clear audit trail of expenditure is maintained.

v. To reduce risk exposure related to the use of the central debit card.

3. Purchasing using the Central Debit Card

vi. Wherever possible, all academy purchases should be made via a purchase order following the procedures detailed in the Financial Regulations Policy. It is expected that most academy purchases are procured through this route, and only exceptional purchases are made using the central debit card.

vii. Examples of exceptional purchases might include:

- Fuel for onsite grounds machinery or school minibus
- Food for kitchens where deliveries have failed or where wraparound care food supplies are required
- Supplies such as tea and coffee for a phonics workshop
- Cooking ingredients for class activities
- Paying for training courses whereby the company does not accept payment by invoice

viii. Examples of purchases which are **not** allowable include:

- Purchasing stationery and other class resources
- Purchases for personal expenditure
- Purchasing via Amazon or eBay
- Paying for academy social events
- Purchase of alcohol
- Any other restricted expenditure as described in the Academy Trust Handbook

ix. Use of the central debit card must be restricted and controlled following the guidelines set out within this policy. It must not be used to withdraw cash.

x. The card details cannot be stored online for future use as this increases the risk of fraud.

xi. When not in use – the central debit card must be locked within the central safe.

xii. To reduce risk – each debit card request will have a limit of £250 per transactions. Any request in excess of this limit will require approval from CFO.

xiii. Receipts must be kept for all purchases using the central debit card and shared with the central finance teams. Wherever possible VAT receipts must be obtained as we are able to claim this money back.

xiv. Misuse of request for the central debit card shall be grounds for disciplinary action.

Appendix c

Central debit Card expenditure form – All expenditure must be signed by the Headteacher.

Name	
Date	
Cost Centre	
Account	
Headteacher signature	

Details of spend:

Description of purchase:	
Total net cost	
VAT (if applicable)	
Total Gross (Receipt total)	

Academy office records:

Sent to central team.	**Name:**	**Date:**

Central team records:

Statement date:	
Date posted to PSF:	
Signature:	

Version Control

Version	Date	Status	Author (AU) / Approver (AP)
Draft 01	09/02/2024	Completion of first draft	LC
Final – A	14/02/2024	Signed off by Trust Board (RAR)	Trust Board (AP)
Draft 02	Feb 2025	Amended to Central Card policy Adjustments to: Policy title Owners of cards Use & approval process	DG (AU) Trust Board (AP)
	Spring 2026	Review date updated Confirmed no changes by Finance team	SR(AU)

Review

Next Review	Spring 27