



St Paul's Church of England Primary School Disposal of Assets Policy

Adopted by: Resources Committee

On: Wednesday 7th February 2024

Review: Spring 2025

1. Introduction

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

2. 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
- 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 assets register
- Any individual item not recorded on the school asset register, but has a replacement value of £100 or more

Minor item (under £100 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

3. 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 Head Teacher if (one or more of the following):
 - the replacement cost is over £100
 - write-off/removal from school will leave a gap in provision/is business critical (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.
4. The Chair of Finance and Personnel will then arrange for the inventory to be changed to reflect the write-off.

4. Authorisation Levels

The Head Teacher 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 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)

Disposals and write offs is a standing item on the Governors' Resources Committee.

5. 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. Items which are unsafe or past their safe working life must be disposed of and not reused in a way that may present a risk of malfunction etc.

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

Items which store or retain data must have that data removed prior to disposal, or through the use of an appropriate contractor (who should provide relevant certification).

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

This policy was compiled with reference to the Disposals and Write Off Policy from Churchfields Junior School, Redbridge.