



ST. MARK'S CE SCHOOL

ONE SCHOOL - SERVING ALL - THROUGH EXCELLENCE

Disposal and Write-Off of Assets Policy and Guidelines

Policy Statement and Guidelines

Policy Date: Autumn 2023

Review Date: Summer 2026

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.

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 assets register
- Any individual item not recorded on the school asset register, but has a replacement value of £50 or more

What does not constitute 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 assets for write-off (due to loss, damage, surplus to requirements, unserviceable, obsolete or unsafe).
2. Discuss and receive agreement from Executive Head Teacher 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, if the asset is over £250 the Chair of Finance and HR Committee or Chair of Governors and member of staff jointly complete and sign the 'Write-Off' form (see appendix), otherwise the Executive Headteacher can sign off the 'Write-Off' form.
4. The member of staff will then arrange for the inventory on Parago to be changed to reflect the write-off and item disposed of as necessary.

Authorisation Levels

The Executive 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)

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 scrapping, recycling or destroying.

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

Where possible, items should be disposed of in an environmentally appropriate way, including recycling. For our IT assets these are disposed of securely using a company called Jamie's Computers a charity that wipes all data from any device and recycles it allowing it to be reused or used as parts to keep other devices running. Jamie's Computers uses secure data erasure software from Blancco, using a Garner Data Eliminator HD-3WXL which is performed to UK HMG InfoSec Standard 5

Review Schedule

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

ASSET DISPOSAL FORM



THIS FORM CAN BE USED FOR THE DISPOSAL OF ANY ASSETS.

SCHOOL: ST. MARK'S CE SCHOOL

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ASSET DESCRIPTION	ASSET NUMBER (PARAGO)	SERIAL NUMBER	CONDITION CODE	REASON FOR DISPOSAL CODE	METHOD OF DISPOSAL CODE	COMMENTS

RECOMMENDED BY (PRINT NAME): _____ DATE ____/____/____

RECOMMENDED BY SIGNATURE: _____

APPROVED BY (PRINT NAME): _____ DATE ____/____/____

APPROVED BY SIGNATURE: _____

CONDITION CODE	REASON FOR DISPOSAL CODE	
P – POOR F – FAIR G – GOOD E - EXCELLENT	B – BEYOND ECONOMICAL REPAIR S – SURPLUS TO REQUIREMENTS O – OBSOLETE R – REPLACED BY UPGRADE L – LOSS (I.E. AS LAID OUT IN POLICY) U - UNSAFE	C – COMPUTER RECYCLING SCHEME D – DONATED I – ALREADY SCRAPPED WITHOUT APPROVAL T – TENDER/SOLD S – SCRAPPED TI – TRADE IN