GUIDANCE NOTE FOR SCHOOLS

DISPOSAL OF SURPLUS OR UNSERVICEABLE GOODS

1. INTRODUCTION

1.1 This guidance note supplements Schools' Financial Procedure Rules. The guidance note is intended to support the objectives of the Council in facilitating a structured approach to the disposal of surplus or unserviceable goods or materials, and to keep in line with recognised good practice. Any officers seeking to make alternative arrangements should seek advice from the Audit and Risk Manager.

1.2 Officers should adopt a common-sense approach to the disposal of surplus equipment and ensure that the Council gets the best return and that this can be clearly demonstrated by the records kept.

1.3 The Head teacher, where the equipment is located, will be required to declare it surplus i.e. of no further use, before any disposal takes place. Where equipment is common to other Schools or Service Areas (e.g. desks, chairs, etc) then any surplus items in good condition shall first be offered to them in accordance with the procedures below.

1.4 Some furniture (e.g. desks, chairs, etc) can be renovated and reused, in line with the Council's Environmental and Recycling policies, at a saving compared to buying new items. This arrangement shall, therefore, be considered, where appropriate.

1.5 Where equipment is being replaced, then the possibility of part-exchanging the equipment shall be explored.

1.6 This Guidance Note applies only to surplus or unserviceable goods or materials and does not apply to disposal of land or buildings or capital assets, which are subject to other policies. Separate procedures may also be applicable to assets purchased using grant funding.

2. DELEGATIONS FROM THE GOVERNING BODY

2.1 The Governing Body should delegate authority for items to be disposed of. Suggested levels (in line with the School Financial Regulations) are:

- Below £250 - the Head teacher
- Above £250 - the Governing Body

2.2 All items disposed of valued below £250 should be reported to the Governing Body on a regular basis.

3. DISPOSAL PROCEDURES

3.1 Procedures will vary according to the estimated value of the surplus equipment. The aim shall be to ensure that the School and Council get the best return, taking into account the costs which will be incurred in arranging the disposal.

3.2 All surplus non-curricular computer equipment shall be dealt with by the Head of ICT, who shall assess whether the equipment can be used elsewhere within the Council. (Computer equipment excludes such items as faxes, photocopiers). To comply with Health & Safety guidelines, software licence regulations and Data Protection requirements, all ICT equipment (including all hardware) should be returned to ICT to assess whether the equipment can be re-used, or for safe disposal. ICT will ensure all software and files are removed, and that all hardware that needs to be disposed of is done in accordance with H & S guidelines.

3.3 For non computer equipment, the Headteacher declaring the equipment surplus should make a realistic assessment of the value of the item(s). This may be based on previous disposals, telephone enquires or advice from the Procurement and Supplies Manager.

3.4 Where the estimated value exceeds £1,000, the Procurement and Supplies Manager should be asked to provide advice on the disposal. Where the estimated value does not exceed £1,000 it will first be established whether it is of any further use to another School. If the equipment is in reasonable condition it should then be offered to other Schools via electronic mail, intranet etc.

3.5 If it is found that the equipment is of no use to other Schools and it is evident that the items are of little value, it is clearly not cost effective to spend considerable time in disposing of them. The Headteacher may consider whether it is appropriate to make the items available to charitable organisations. Where this happens, there should be proper authorisation (ideally by two officers) with documentation to evidence the transaction, including a receipt, retained for inspection.

3.6 After the above procedures have been exhausted, the equipment may be sold to staff provided they do not receive any preferential treatment and the Council gets the best return. In such cases the Headteacher / Senior Officer who is not interested in purchasing the equipment shall decide the method of sale and ensure a fair opportunity amongst staff. Where appropriate offers should be in writing and the offer providing best value selected.

3.7 Once the best offer has been established the purchaser shall be required to take the equipment as soon as possible. Payment should be obtained in advance or at the time of collection. A receipt should be issued detailing the items (including serial numbers or distinguishing marks) and the income banked promptly into the school's budget account.

3.8 Schools must be aware that VAT is accountable, as appropriate, on the value of any items disposed of. This does not apply to items that are not subject to standard-rate VAT, such as books (which are currently zero-rated). VAT must also be accounted for on the market value of standard-rated items donated to persons or organisations outside of Cardiff Council. If, however, the item donated has a market value, the school will have to account for VAT in respect of that value even though no income has been received by the school.

3.9 If no offers are received the Head teacher should decide on the best method of disposal.

3.10 All items disposed of should be deleted from the School's inventory and a note made of the method of disposal.

3.11 Officers should take extra care when selling any electrical equipment to ensure that it is safe and that the Council shall not become liable for any claims due to defective items. However, any prospective buyer shall be made aware that the goods are not new; have any known defects of any modifications and that the Council cannot warrant the goods are in a condition for re - use or resale. The purchaser should inspect the goods prior to purchase and take them as seen.

Signed: S.Osborne (Chair of Governors)

Date: 25/09/2025