

Sheringham Woodfields School

Sheringham Woodfields School
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STEVE THURLOW

Chair of Governors

Registered Charity: Friends of Sheringham Woodfields School - 1127142

BAD DEBT POLICY

Approved by SMT: 15 th May 2025	Approved by Staff:	Approved by Governors: 10 th July 2025
Next Review date: Summer 2027	Person(s) responsible for review: SBM	

1. Wherever possible, income due will be collected before or at the time the relevant sale or service is provided. Where this is not possible, an invoice will be raised for immediate payment.

2. All debts which have been outstanding for more than 30 days will be investigated.

3. All debts will be recorded, and non-payment will be followed up by issuing reminders as outlined below. Where a service is being provided, this will cease immediately, and the debtor will be informed of this in writing. The service will not be reinstated until the debt is cleared and payment of future services is made in advance.

- 40 days from invoice entered on Star Accounts - 1st reminder
- 50 days from invoice entered on Star Accounts - 2nd reminder (see below)

Contact with the NCC legal team should be made before issuing the final reminder to establish whether the debt should be pursued depending on the cost effectiveness.

- 60 days from invoice entered on Star Accounts - final reminder (see below)

If the debt is over the agreed amount for legal action, a letter before action will be sent to the debtor advising our intention to take legal action and a legal referral will be made 14 days after.

- 74 days from invoice entered on Star Accounts (see below)

If the debt amount is over the agreed amount for legal action, then a pre action protocol letter will be sent to the debtor, including details of the agreement, a statement of the account, a reply form, an information sheet and a financial statement with which the debtor can communicate their financial situation. (the School will refer to NCC legal team for further guidance schoolenquiries.nplaw@norfolk.gov.uk)

4. Legal action will not be taken for debts under £10.

5. If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:

- those up to the value of £100 to be approved by the Head Teacher and reported to the next meeting of the governing board
- those exceeding £100 and up to the value of £500 to be referred to the governing board for approval, either directly or after consideration by the finance committee
- Those exceeding £500 to be referred to the Finance Business Partner (Children's Services) (as per Norfolk's Scheme for Financing Schools)

6. VAT bad debt relief is available where the customer (debtor) has not paid by 6 months of the later of the due date or date of supply. As long as the school has accounted for and paid the VAT over to HMRC but has not received the money from the customer after these timescales, bad debt relief can be claimed with regards to the VAT.

The School will contact the VAT team for further guidance on tax@norfolk.gov.uk as required.