



Department
for Education

XDIAS – Cross Departmental Internal Audit Service

Internal Audit Investigation Team

Investigation Report on Al-Madinah Free School

September 2013

INTRODUCTION

1. The Education Funding Agency (EFA) was contacted by a number of whistleblowers (WBs) in relation to possible financial irregularities at the Al-Madinah School, Derby. Following triage by DfE's Internal Audit Investigation Team (IAIT) it was agreed that IAIT would undertake an investigation into the alleged financial irregularities raised by the WBs.
2. In addition to reviewing the use of funding since the school opened, we also reviewed expenditure relating to the pre-opening phase to determine whether spend had been in accordance with the Department's grant letter.
3. Terms of reference for the investigation were agreed with the EFA lead officer, [REDACTED]. The investigation was undertaken by [REDACTED] and [REDACTED] under the overall direction of [REDACTED], Head of Investigations.

BACKGROUND

4. Al-Madinah School is a free school that opened on 3 September 2012. Prior to opening, the Trusts operating offices where the Principal and governors were based, was 4 Leopold Street, Derby. It was originally planned to be based in Midland House, Derby, but planning complications resulted in the school opening in alternative accommodation at Norman House, Derby, with both primary and secondary schools based there. The secondary school is now due to open in Midland House, the permanent site, in September 2013. The primary school and finance office will remain, for the time being, in Norman House.
5. The Al-Madinah Education Trust runs the school with a governance structure in place. The Chair of Governors is [REDACTED]. The Principal, [REDACTED], resigned on 28th August 2013. The Vice Principal, [REDACTED] and Business Manager, [REDACTED], both resigned earlier in the year. The school are in the process of obtaining assets that they claim have not yet been returned to the school. The school has formally requested that all school assets be returned (we have seen a copy of the letter sent to the [REDACTED]). [REDACTED].
6. The Governing Body (GB) has recently had an internal audit review of their financial operation undertaken by [REDACTED]. The audit report highlighted concerns with their financial processes and controls in all of the areas tested and made recommendations for improvement.

MANAGEMENT SUMMARY

7. The governance situation at the school has been made complicated due to recent unforeseen resignations of the Principal and Vice Principal and the earlier resignation of the then business manager and also clerk to governors, [REDACTED]. This has resulted in the Chair of Governors and the GB having a far greater involvement in the day to day operation of the school than would normally be

the case. The GB informed us that this involvement was needed to ensure effective teaching and learning within the school.

8. A number of governors are closely involved with suppliers to the school either directly or through family connections presenting the GB with a number of challenges when decisions regarding contracts have to be taken, due to the relatively small size of the GB. These conflicts of interest have been declared but the situation has resulted in decisions on procurements sometimes being made by only two governors. There are also potential conflicts of interest that remain for governors and members of staff due to their relationship with suppliers which are detailed in the report.

9. The school cannot currently demonstrate that it is maintaining proper accounting records as required by the Companies Act, Funding Agreement and the Academies Handbook. They are currently working with their external auditors to bring their accounting system up to date so that the statutory financial statements can be prepared and the school has an accurate picture of its financial position.

10. There is a lack of understanding of the need for a robust and transparent procurement process that has led to the letting of contracts where the evaluation process undertaken does not stand up to critical examination. This is particularly important given the close links that exist between some of the suppliers, governors and a member of staff.

11. We identified irregular payments of £19,188.85, which comprises expenditure in relation to new free school proposals and duplicate payments to a supplier. We have highlighted in the report other areas of expenditure that EFA may consider irregular.

FINDINGS

Governance

12. The impact of the recent resignations of the Principal, Vice Principal and Business Manager has resulted in the Chair and other governors being heavily involved with the day to day operation of the school. The loss of senior staff is, the Chair maintains, a direct consequence of challenges the governors have had to provide to senior staff to ensure progress in operational activities of the school.

13. The information held by Companies House on directors of the Trust is not up to date as a number of directors recorded have resigned and new directors have been appointed. We were informed that all information on changes has been sent to their Company Secretary by the former clerk to governors but they have recently been told that the changes have not been actioned as evidence of the agreement of the GB to these changes (in the form of GB minutes) has not been provided. The governors are in the process of addressing this. We asked for copies of the documentation sent to the Company Secretary to show changes had been requested but have not yet received these.

14. Whilst a number of new governors have been appointed there is still concern that there are too few which has resulted in decisions made by some committees (e.g. the Finance Committee) being made by two governors.

15. We have not seen any minutes of meetings prior to January 2013 apart from the minutes of a Trust meeting in August 2012 to award the initial Cleaning and Management Services contract discussed in paragraph 36.

16. The school has appointed a new Business Manager, who is currently working with the external accountants to implement their recommendations from the internal audit review and to update SAGE accounting records so that an up to date view of the school's financial status can be obtained. The school has also recruited an interim Principal until a full recruitment exercise can be undertaken. We understood that the Accounting Officer role will be undertaken by the interim Principal but have recently been notified that it will be undertaken by the interim Principal and a senior consultant from ASCL. This arrangement will need to be reviewed by EFA as having two accounting officers does not appear to meet the requirements of the Funding Agreement and the Academies Financial Handbook.

Declaration of Business Interests / Conflicts of Interest

17. We saw evidence of Declaration of Business Interest forms completed by all but one governor. Forms were completed in January and February 2013, and one governor updated his form in March 2013. Declarations have been made as follows:

- [REDACTED], former governor and Director of Facilities, declared he was formerly a member of a company supplying the school;
- [REDACTED], governor, declared he is a director of a company supplying the school;
- [REDACTED], a governor and member, declared he had relatives working at a supplier to the school; and
- [REDACTED], a governor, member and Chair of the GB, declared she had a relative working at the school.

18. The Trust provided evidence of Trust, GB and Finance Committee meetings where governors declared conflicts of interest and the minutes recorded they did not take part in the subsequent decisions made.

19. However there are still potential conflicts as:

- The Director of Facilities has a former interest in, and his family members have a current interest in, the supplier who is providing facilities management services to the school (see Procurement and Contracting section for further information); and

- [REDACTED] chairs the Personnel and HR Committee whilst his company provides HR services to the school (see Procurement and Contracting section for further information).

20. The Director of Facilities role has responsibilities to project manage three sites with on-going work for primary and secondary which includes the temporary site. The GB has said that the expectation is that this role will manage contracts and all suppliers providing services to the different school sites including the management of facilities throughout the schools. The Director of Facilities has declared a conflict of interest with the facilities management company [REDACTED]. In view of this the school need to ensure that all conflicts are managed appropriately and effectively and that appropriate contract management arrangements are in place.

21. [REDACTED] company, [REDACTED], was awarded the contract for HR services for three months from November 2012, this was then extended to August 2013. The GB state that the extension was awarded by [REDACTED]. [REDACTED] was later asked to join the GB as a specialist in personnel and HR, which he did in April 2013. After receiving three quotes for HR Services he was awarded a further contract starting in September 2013.

22. Our concern was that [REDACTED] could be in a position where decisions made in the Personnel and HR Committee could result in increased work for his company. We were informed by the Chair and other governors that this could not happen as:

- The contract is for a fixed level of service; and
- Decisions on award of contracts / purchases are made by the Finance, Resources and Building Committee.

23. Nevertheless we believe there remains a potential conflict with [REDACTED] position as Chair of the Personnel and HR Committee and his company supplying HR advice to the school and its staff. The GB again need to ensure and demonstrate that conflicts are being managed appropriately.

Employment of Governors

24. One of the former governors, [REDACTED], is now employed as the Director of Facilities at the school with responsibility for all school sites. [REDACTED] was recruited following an advertised vacancy, which one other individual also applied for. The school were unable to find paperwork relating to the other candidate but we have seen an email from the independent member of the interview panel who confirmed who the other applicant was and why [REDACTED] had been the successful candidate for the post. Emails relating to the advert and interview process were also seen.

25. [REDACTED] resigned as a governor when he took up post as Director of Facilities in March 2013 but is still a member of the Trust. We were informed he attends GB meetings in an advisory capacity as an “associate

governor”, which we have been told means he provides advice but is unable to vote or chair meetings.

26. Two other original directors of the trust are now employed by the school. One, [REDACTED], applied for an advertised vacancy and we were informed he resigned as a governor when he was successful, although we have not seen evidence of this. [REDACTED] along with other staff submitted his application to become a staff governor and was selected by members of staff to represent them in the governing body. He was appointed a staff governor in February 2013.

27. Another governor, [REDACTED], was initially engaged on a self-employed basis until the former BM informed the GB that this was not permissible due to HMRC rules and the fact he was working solely for the school. He became an employee in May 2013 and the GB minutes in April 2013 record his resignation as a governor. He was originally engaged as a consultant in the pre-opening phase as he had expert knowledge of Islamic studies and faith issues. This engagement was with the knowledge and agreement of DfE.

Financial Accounting and Management

28. At the time of our review the school were not in a position to demonstrate that they are maintaining adequate accounting records in line with their statutory responsibilities and funding agreement requirements. The position was that there was no complete record of expenditure or receipts for the period September 2012 to August 2013. From January 2013 a spread sheet has been used to record details of cheque payments made but this does not include details of direct debits or special payments made via the bank account. We understand from the GB that this spread sheet was developed by the former BM. The only complete list of expenditure and receipts is available from bank statements. Invoices are held to support expenditure but we cannot be sure that all payments made have a supporting invoice. The new BM and her team are currently inputting a year's data onto the SAGE accounting system in order for the school to establish a proper set of accounting information that will allow understanding of their current financial position, meet their statutory responsibilities and to produce end of year accounts. Once SAGE is updated reconciliation will take place to ensure invoices are held for all payments made.

29. The Chair and governors were asked how this situation had arisen as the accounting system had been purchased and installed some time ago. The interim BM, [REDACTED], who worked at [REDACTED], set up SAGE. We have seen an email from [REDACTED] confirming that they had set up and maintained the system between 03/10/12 to 19/12/12. The email states that staff from [REDACTED] were initially asked to provide training to staff at the school but that in the event no one was interested in learning. The email stated that all purchase invoices and payments were up to date and that bank reconciliations had been completed up to 30/11/12, but that no salary or adjustment journals had been entered as the new BM said he would take care of them. The governors stated that the entries made on SAGE for this period were then deleted [REDACTED].

30. The governors state that they were given assurances at GB and Finance Committee meetings that SAGE was being set up and all transactions were being entered in to it. The former BM's [REDACTED] report of January 2013 includes "We have recently been able to get access to all the historic financial information which has enabled us to begin the process of reconciling the payments we have made" and "The reconciliation process has not yet been completed but we have arranged for our staff to be trained on the finance system so that we can operate independently of our support service for [REDACTED]". In the same report under "on-going issues" "expenditure reconciliation – all payments to be reconciled to SAGE accounting system". The minutes of the Finance Committee of 18 March 2013 state that "[REDACTED] requested that all transactions need to be uploaded to Sage by the end of May 2013 in line with completion of company accounts".

Possible Irregular Expenditure

31. We reviewed all invoices held at the school from April 2012 to August 2012, to support the pre-opening funding, and September 2012 to August 2013, the school's first year of operation. We also reviewed expense claims, petty cash and sampled entries on bank statements and cheque stubs. We identified the following expenditure that EFA funding has been used for which may be considered irregular:

- Expenditure in relation to new free school bids for schools in Bradford, Birmingham and Nottingham for which applications have been submitted to DfE. The governors stated that they were informed by the interim BM [REDACTED] that a proportion of the funding could be used for Trust activities, which is why they funded this expenditure. However after clarifying with EFA we informed them that the Trust activities that can be funded are those that relate to the open school. From invoices and claims seen we calculate funding that has been used for the new free schools to be £11,033.25 (Annex B provides details);
- Duplicate payments of £8,155.60 made to [REDACTED] (Annex C provides details).
- £485.73 on providing hospitality on three occasions to DfE and EFA staff visiting. On one occasion DfE staff held a day conference at Midland House and the school provided food and refreshments – the DfE were not charged for the use of the accommodation or food and refreshments provided;
- Purchase of flowers by [REDACTED] for Chair / members of staff totalling £79.49.
- The Chair and a governor have mobile phones (iPhone 5) provided and paid for by the school. These were provided in December 2012. The reasons given for this is the high level of engagement by the governors in the school operation, the Chair stated that her personal mobile phone costs were in the region of £300 before she received the school phone. The Chair and governor state that it was on the

recommendation [REDACTED]
[REDACTED] that mobile phones were provided. Each phone costs £43.87 a month and costs between December 2012 and July 2013 were £756.44. A former governor, who is now a member of staff, also had a mobile phone provided by the school when he was a governor. Total costs for the period when he was a governor (December 2012 to March 2013) were £182.30.

32. Three iPADS had also been purchased for use by the governors solely on school business. We were informed the Chair is still using hers due to [REDACTED] and one was used by a governor due to his involvement in the school building projects (on and off-site). The other was used by a governor due to leading the ICT projects on and off-site, as well as testing school systems. Two of these iPADS were returned to the school in May 2013 for use by the Senior Leadership Team.

Procurement and Contracting

33. We reviewed a number of procurements that the school have undertaken, and whilst there is some evidence of tendering or quotes being obtained we believe there is a lack of understanding of the need for a robust, transparent procurement, tendering and evaluation process which is highlighted by the issues covered in the following paragraphs.

34. In all cases the school are also relying on Service Level Agreements (SLAs) or contracts provided by suppliers rather than having their own contracts. This means they were signing up to suppliers' terms and conditions which could be detrimental to the school and incur further costs. An example of this is the contract provided by [REDACTED] which includes the terms that payments should be made within 10 days and that reminders will be charged at £25.

[REDACTED]

35. The school have entered into a number of contracts with [REDACTED]. The current Director of Facilities and former governor, [REDACTED], and another current governor, [REDACTED], have declared they have relatives who own / work in the company.

36. The first contract, for the period 03/09/12 to 29/03/13 was advertised on the school website. The advert detailed the requirements for a Site Manager, mid-day supervisors (3) and cleaners (3). It contained no information on how bids should be presented or how they would be evaluated. Four bids were received, all presented in different ways. There is no evaluation report but minutes of a "Members of the Trust" meeting held on 28/08/12 records the decision to award the contract to [REDACTED] and states "*unique tender suited to faith and flexibility has been shown*". Of the three rejected bids, two were rejected on price and no consideration of faith and one was rejected as no consideration of faith and how their staff will adopt the ways of working suited to the faith. The advert did not mention faith issues or that they would be considered in the evaluation of tenders. This contract value was just under £30,000 for the seven months, at this stage [REDACTED] were not registered for VAT.

The minutes of the Trust meeting show that [REDACTED] declared an interest at the meeting and withdrew from the process. The decision to award the contract was made by the two other members, [REDACTED] and [REDACTED], a governor, [REDACTED], and the Principal, [REDACTED]. At that time [REDACTED] stated his relatives did not work for [REDACTED].

37. Soon after this award the service requirements were changed, by

- increasing the number of mid-day supervisors by a further two from 03/09/13; then
- increasing the number of mid-day supervisors by a further one from 01/10/12; then
- adding a mid-day cashier from 01/01/13.

38. This increased the contract value by £8,463.08. The GB stated the reasons for the additional mid-day supervisors were concerns raised by the Vice Principal [REDACTED] and other staff on pupil health and safety issues. The Norman House site is not a typical school site and there were issues with pupils crossing roads at lunchtime to get to the play area. The mid-day cashier was needed as this role has previously been undertaken by a member of the finance team but the former BM did not want this to continue as they had other work to do. [REDACTED] were asked to provide the additional staff as they were needed at short notice and already had the contract.

39. The minutes of an emergency Finance Committee meeting on 28/03/13 extended the above [REDACTED] contracts to 03/08/13. The minutes state that [REDACTED] and [REDACTED] declared an interest and left the meeting which meant that the decision to extend the contract was taken by the Chair and the Principal. The former BM also attended this meeting, but would not have had voting rights. The Chair stated that the former BM made recommendations to extend the contract and has provided email evidence of this.

40. Various additions pieces of work have been given to [REDACTED] over the year, including work on the new free school proposals highlighted at paragraph 31 above. Other quotes were received for the new free schools work but we did not see any quotes for the other additional work that [REDACTED] have undertaken. This includes work such as providing and installing a dishwasher and kitchen worktops for the breakfast club, removal services between Midland House and Norman House, fixing windows, lights and other fixtures / fitting. The Chair and governors stated that [REDACTED] were sometimes asked to do work at short notice by staff in the school without going through the proper procedures to get the work approved. An example given was where they were asked to fix a window which was the landlord's responsibility to fix. The governors stated that a proper procedure is now in place for approval of ad-hoc piece of work such as this.

41. [REDACTED] also undertook cleaning and management services work at Midland House between April 2013 and July 2013. These contracts were let on a monthly basis – no other quotes were seen for this work. The GB stated that this

was in line with the requirements in the financial handbook, which we agree based on their value (see below).

42. Our review of invoices identified that, up to July 2013, [REDACTED] have been paid £94,402.26 by the school. Some of this relates to VAT which the supplier has recently become registered for. The breakdown of payments made to [REDACTED] were as follows (note – these figures do not include any August 2013 payments):

- Site Manager, cleaners, all mid-day supervisors and mid-day cashier - £64,236.35
- New free schools work – £9,311.50
- Ad-hoc work – £16,611.21
- Midland House work - £4,243.20

43. Annex A details the work awarded to [REDACTED] covered by services contracts from September 2012 – this does not include the ad-hoc work. Each contract has been provided by the supplier.

44. The school have recently let a similar contract to that above for facilities management at Midland House which [REDACTED] were awarded. The school requested advice on advertising the contract from their accountant, [REDACTED]. A more formal process was followed in this procurement with an open tender placed on Derbyshire County Council contracts website with detailed specification. The specification included “*the contract will be awarded to the tenderer with whom the Al-Madinah School negotiates the most economically advantageous contractual terms; the factors to be considered being: Company Standing and Financial Status, contract prices and Delivery Standards. The evaluation will be conducted to predefined criteria, which will include levels of service standards and procedures and, by taking up references with previous employers*”. The “predefined criteria” is not detailed and the companies were not asked to provide anything specific in these areas (e.g. accounts to show financial viability).

45. Suppliers thinking of tendering were invited to view the site and these visits were documented. A tender opening exercise was documented and witnessed by two governors; three tenders were received. A documented evaluation process was undertaken attended by two governors and the BM but the evaluation criteria used in assessing the tenders showed a lack of knowledge on what this should include. For example financial status was evaluated by whether the suppliers asked for prompt payment and whether they chase payments. Delivery standards were evaluated by what standards the suppliers works to and whether they go beyond the contract in terms of work. As the suppliers were not asked to provide this information in their bids, or told that this is what they would be evaluated on, this process did not provide a level playing field to all companies that tendered as the school were in the position of being able to assess these criteria for [REDACTED], as they had a previous contract with them, but not for the other suppliers. The [REDACTED] bid was £151,800 plus VAT, which was not the cheapest. When asked about this procurement, and our concerns about the evaluation, the governors insisted that there was no favouritism but that they knew that [REDACTED] would be able to deliver.

46. The [redacted] tender had the name [redacted] Ltd on it and also stated their business address was to be supplied. The company is not registered at Companies House so we raised this as a query with the school, who contacted [redacted] to clarify the position. The school have provided a letter from [redacted] stating that the use of Ltd was a mistake, the owner was not aware his PA had included this, and they were in the process of acquiring new premises but that was not yet complete and their company address is still their original one. This letter also states that “*the contract needs to be done by yourself stating terms and conditions I look forward to this contract very shortly*”, for previous work [redacted] have always provided the contract.

[redacted]

47. The HR support is being provided by [redacted], which [redacted] is a director of. The contract was initially awarded for three months from November 2012 after quotes were obtained by the interim BM. The contract was then extended to August 2013, [redacted]. The contract value was £1,000 per month and an SLA was provided by the supplier. We have not seen any evidence of any quotes for this contract but were informed that neither [redacted], or [redacted] company, were known to the governors prior to being awarded the contract. [redacted] became a governor in April 2013 and declared his business interest.

48. Quotes were obtained in June 2013 for the provision of HR support from September 2013. Quotes were provided in different formats and different services were quoted for. [redacted] were awarded the work at a cost of £600 per month. The minutes of a Finance Committee meeting on 26/07/13 record the decision to award the contract. The meeting was attended by [redacted], [redacted] and [redacted]. As [redacted] does not have voting rights the decision was made by two governors. An SLA was provided by the supplier.

49. We discussed in paragraph 19 above the potential conflicts of interest that exist as [redacted] chairs the Personnel and HR Committee.

50. [redacted] also owns an insurance broker, [redacted], which was used by the interim BM to obtain quotes on insurance for the school. Governors stated that this company was able to get a quote through [redacted] who were the only company able to provide cover in time for the school opening. The insurance was through [redacted]. The broker was also subsequently used by the former business manager to obtain a quote for the insurance of Midland House. We have not identified any payments to the [redacted] during our review.

[redacted]

51. This company has provided the supply teachers to the school. During the period 05/10/12 to 30/07/13 we identified total payments of £97,150.90 made to the supplier. We have not seen any documentation to show how this company was

originally brought in as a supplier or any contract / SLA for the provision of supply teachers. [REDACTED]

[REDACTED]. An extract from the GB minutes of 05/03/13 includes “[REDACTED] reported that four staff has been recruited and the recent primary staff vacancies caused by resignations are to be filled by supply in the short term by [REDACTED]. A contract with no finder’s fee has been negotiated and a reduction in costs agreed”. We could not find this contract in the contract files.

52. The costs incurred on supply teachers for such a small school appear high, in the three months from 26/04/13 to 30/07/13 the school spent £63,635.50 on supply teachers. We asked the GB about the level of supply and they agreed the costs were high. They stated that they were confident that the teachers had been provided to the school but had concerns about whether they were all needed and how they were utilised. The GB stated that decisions on supply teachers were made by [REDACTED], however costs were challenged and [REDACTED] was told to reduce supply costs and strategically use existing staff. A process will be in place to approve supply teachers in future.

53. As stated earlier we identified duplicate payments of £8,155.60 made to [REDACTED], these are detailed in Annex C. Two further duplicate payments totalling £2,468.40 were also identified but these had been recovered by the school.

Other Issues

Supply of Furniture to [REDACTED] Restaurant

54. Concerns were raised that the school may have been supplying furniture to a local [REDACTED] restaurant that the former governor and current Director of Facilities, [REDACTED], used to work at. During our review we found no evidence of deliveries being made to premises that were not associated with the school. We asked the governors and [REDACTED] about this issue. He informed us that he had asked the former BM if the school could buy furniture/supplies from their supplier, [REDACTED], and then sell it, at a profit to [REDACTED]. The BM said the school could not do that. [REDACTED] stated that he accepted this but got [REDACTED] [REDACTED] registered with [REDACTED] so they could buy direct from them. [REDACTED] provided an email showing evidence of the registration.

Lack of Policies

55. There are gaps in policies covering some areas of expenditure with, for example, no policy on:

- What travel expenses can be claimed;
- When meals can be claimed for;
- What information needs to be provided to support claims;

- Who should authorise claims;
- When hospitality can be provided;
- When comfort gifts (such as flowers) can be provided.

56. In some instances petty cash was being used for reimbursement of travel and food expenses where the reason for the expense is unclear and where the use of an expense claim may be more appropriate.

Pupil Premium Funding

57. A plan for how the pupil premium funding was to be used was agreed at the 18 March 2013 Finance Committee meeting and details have been published on the school's website. The GB stated that the development of the plan was the responsibility of the former Principal and the Senior Leadership Team, however implementation had not progressed as expected. For example the GB stated that individual plans for pupils had not yet been developed. This will be a responsibility of the new Principal when they take up post.

RECOMMENDATIONS

For the school

58. Update and reconcile the SAGE accounting system – this work was already in hand by the school.

59. Implement recommendations in the [REDACTED] internal audit report - this work was already in hand by the school.

60. Ensure appropriate systems and procedures are in place to manage conflicts of interest.

61. Consider the make-up of the GB, advertise and appoint new governors.

62. Update Companies House information.

63. Obtain procurement expertise to ensure future procurements stand up to scrutiny.

64. Update policies and procedures as discussed in this report.

For the EFA

65. Consider whether the proposed Accounting Officer arrangements (role shared by interim Principal and consultant from ASCL) meet Funding Agreement and Academies Financial Handbook requirements.

66. Consider whether the issue of a FNTI is appropriate.

67. Request EA to schedule an urgent finance and governance review.
68. Consider whether to request the school to re-tender the Facilities Management contract for Midland House awarded to [REDACTED].
69. Consider recovery of funds assessed as irregular payments.

██████████ – SLAs 2012/13

Contract for	Period	Price	Tendered
Cleaning and Management Services Also provision of hand towels, soap, kitchen towels, toilet rolls and sanitary products.	3/9/12 to 29/3/13	£4,261 plus VAT if the contractor becomes registered.	Y
2 Mid day supervisors 11:30 to 13:30	3/9/12 to 29/3/13	£712.73 plus VAT if the contractor becomes registered.	Y
2 MD Sups amended to 3 MD Sups 11:30 to 13:30	1/10/12 to 29/3/13	£1,069.10 plus VAT if the contractor becomes registered.	N
1 MD Supervisor 11:30 to 14:00	1/1/13 to 29/3/13	£445.25 plus VAT if the contractor becomes registered.	N
Cleaning and Management Services Also provision of hand towels, soap, kitchen towels, toilet rolls and sanitary products.	1/4/13 to 3/8/13	£4,261 plus VAT if the contractor becomes registered.	N
3 MD Sups 11:30 to 13:30	1/4/13 to 3/8/13	£1,069.10 plus VAT if the contractor becomes registered.	N
1 MD Supervisor 11:30 to 14:00	1/4/13 to 3/8/13	£445.25 plus VAT if the contractor becomes registered.	N
Marketing etc for new free school – Birmingham		Birmingham £2 per child survey max 1,600. Leaflet distribution included. 5 trips to Birmingham at 40p pm	Y
Marketing etc for new free school – Nottingham		Nottingham £2 per child survey max 1,600. Leaflet distribution included. 5 trips to Nottingham at 40p pm	Y
Marketing etc for new free school – Bradford		Bradford £2 per child survey max 1,600. Leaflet distribution included. 5 trips to Bradford at 40p pm	Y
Cleaning and Management Services for Midland House. Also provision of hand towels, soap, kitchen towels, toilet rolls and sanitary products.	8/4/13 to 3/5/13	£1,248 plus VAT if the contractor becomes registered	N*
Cleaning and Management Services for Midland House. (as above)	6/5/13 to 31/5/13	£1,248 plus VAT if the contractor becomes registered	N*
Cleaning and Management Services for Midland House. (as above)	3/6/13 to 28/6/13	£1,248 plus VAT if the contractor becomes registered	N*
Cleaning and Management Services for Midland House. (as above)	3/7/13 to 26/7/13	£1,248 plus VAT if the contractor becomes registered	N*

* According to Financial Handbook cost involved did not require tendering

Annex B

Expenditure Relating to New Free School Proposals

Paid to	Date	For	Amount
██████████	12/03/2013	Parental surveys etc Nottingham - new free schools	£2,621.50
██████████	12/03/2013	Parental surveys etc Birmingham - new free schools	£3,302.50
██████████	12/03/2013	Parental surveys etc Bradford - new free schools	£3,387.50
██████████	16/11/2012	Mileage to Bradford - £69.60 (4/11); £113.60 (7/11)	£183.20
██████████	07/12/2012	10/11 - Bradford £72; 17/11 Bradford £72; 21/11 Nottingham £13.60	£157.60
██████████	22/01/2013	Bradford -180miles; London -280 miles; Bradford 180 miles; Birmingham 90 miles - all at 0.40 pm	£292.00
██████████	28/03/2012	Pakistani Club Dinner Celebration (x3) and travel to Bradford	£222.00
██████████	20/03/2013	Various meetings with DfE and travel to Bradford and Sheffield	£394.95
██████████	10/12/2012	Various Nottingham and Birmingham journeys	£150.40
██████████	27/03/2013	Various Nottingham and Birmingham journeys	£321.60
Total			£11,033.25

Duplicate Payments Made to [REDACTED]

Date	Invoice Ref	Invoice Amount	Duplicate Issue	Duplicate Amount
24/05/2013	4030	£6,200.40	Includes duplicate for [REDACTED] for 13/5/13 £189 also included in invoice 3958	£189
10/05/2013	3926	£4,803.60	Includes duplicate of for [REDACTED] 29/4-3/5/13 £436 also included in invoice 3890	£436
17/07/2013	4288	£3,034.80	Duplicate invoice	£3,034.80
12/07/2013	4249	£3,034.80	Duplicate invoice	£3,034.80
05/07/2013	4209	£3,249.60	Includes duplicate for [REDACTED] 1/7-5/7/13 £1,025 also included in invoice 4249	£1,025
12/07/2013	4249	£3,034.80	Duplicate invoice	
17/07/2013	4288	£3,034.80	Duplicate invoice	
26/07/2013	4328	£2,820.00	Includes duplicate of for [REDACTED] 22/7-26/7/13 £436 also included in invoice 4329	£436
Total				£8,155.60