

Guidance on Managing and Accounting for School Trips

1. Using Trip Accounts

It is important that schools keep accounts for school trips, music tuition, activities, any Unofficial School Fund, charity fund raising, etc. separately to school revenue accounts, and PSF allows schools to do this by setting up specific Trip Accounts. The trips ledger, by default, will only allow schools to apply specific trip nominal codes for income and expenditure to these trips accounts. The trips nominal codes are:

Income

XXX	1130	Trip - Activities Income
XXX	1135	Trip - Donations Income
XXX	1136	Trip - Music Fee Income
XXX	1137	Trip - General Income
XXX	1140	Uniforms Income

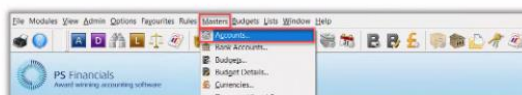
Expenditure

XXX	6500	Trips Travel Costs
XXX	6505	Trips Accommodation/Entrance
XXX	6510	Trips Refunds
XXX	6515	Trips Insurance
XXX	6520	Trips Stationery, Materials & Books
XXX	6525	Trips Music Tuition
XXX	6530	Trips Hospitality
XXX	6535	Trips Donations to Charity
XXX	6540	Trips ParentPay fees
XXX	6600	Trips Uniforms Expenditure

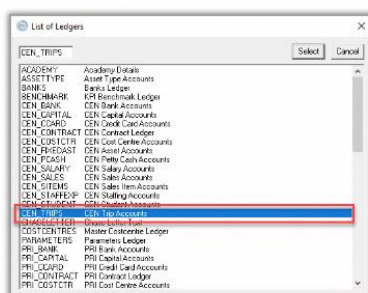
Please use these nominals for all income and expenditure for trip accounts, including income received by ParentPay, insurance reimbursements and expenditure, etc.

How to Create a Trip Account

1. Select **Masters > Accounts** from the top menu.



2. The **List of Ledgers** dialog is displayed. Highlight the required ledger, then click the **Select** button, or double-click the relevant **TRIP** ledger, which will be prefixed by your location code, e.g. **CEN TRIPS - CEN Trip Accounts** as shown in the following graphic.



3. The **Account Maintenance** dialog is displayed labelled according to the ledger selected. Click the **Add** button.

The screenshot shows the 'Account Maintenance - LLL Trip Accounts' window. On the left is a list of existing accounts. In the center, a 'New Account' sub-dialog is open, with the 'Account' field containing 'CORNWALL20'. At the bottom of the main window, the 'Add' button is highlighted with a red box.

4. Enter an **Account** code for the trip (maximum 12 characters) e.g. **CORNWALL20**, then click the **OK** button.

5. Enter a title for the trip, e.g. **Cornwall July 2020** in the **Title** field.

6. Select the **User Fields** tab which is used to record the main details of the trip as follows (all are optional):

Places - enter the number of places available for this trip e.g. 60.

Trip Departure Time - enter the departure time of the trip e.g. 08:30.

Trip Price - enter the Price per student for the trip e.g. 186.00.

Trip Date - click in the field, then use the drop-down calendar to select the date of the trip e.g. 21/06/2021.

Vatable - click in the field, then use the drop-down to select either **N** (No) or **Y** (Yes) to specify whether the trip is subject to VAT.

7. It is possible that each trip (account within the TRIPS ledger) can have up to three approvers for requisitions or purchase orders created in PS Purchasing enabling trip expenditure to be closely monitored. If available, these fields will be displayed as PO Approval Level 1, REQ Approval Level 1, etc. as shown in the following graphic.

The screenshot shows the 'Account Maintenance - LLL Trip Accounts' window with the 'User Fields' tab selected. The 'Account' field is 'CORNWALL20' and the 'Title' is 'Cornwall July 2020'. The 'User Fields' section includes 'Attach Report', 'PO Approval Level 1' (with user 'AWHITE'), and 'REQ Approval Level 1' (with a checkmark). Below this is a table for trip details.

Field	Account	Title
Trip Departure Time	AWHITE	AWHITE
Trip Price	CUSTADMIN	CUSTADMIN
Trip Date	PSFADMIN	PS Financials Administrator
Vatable	SUPADMIN	PS Financials Support

At the bottom left, it says 'CORNWALL20 (Modified)'. At the bottom right, there are 'Apply', 'Add', 'Delete', and 'Close' buttons.

9. Finally, select the **Security** tab (if this is not visible, use the arrow icons on the far right to move further along) to determine who can **View**, **Modify** and **Post** to the trip account. Select the required security role from the applicable drop-down list as shown in the following graphic. We recommend **Modify** access is restricted to the person who administers your system (select **Z_SYSADMIN** from the drop-down list).

User Field	Value
Attach Report	
PO Approval Level 1	AWHITE
REQ Approval Level 1	CUSTADMIN

Places	Account	Title
Trip Departure Time	AWHITE	AWHITE
Trip Price	CUSTADMIN	CUSTADMIN
Trip Date	PSFADMIN	PS Financials Administrator
Vatable	SUPADMIN	PS Financials Support

10. Once you have completed the relevant information, click the **Apply** button to save the new trip account.

2. Costing School Trips

Schools should have their own systems in place for costing out trips to ensure that individual trips are viable before bookings are made. In costing out a trip or activity, it is worth remembering the following DfE guidance based on the law surrounding charging for school activities as well as the LSP Charging and Remissions Policy:

- Schools are able to charge for 'Optional extras', which may include transport for school trips and board and lodging for a pupil on a residential visit. These charges may also include the cost of non-teaching staff or teaching staff engaged under contracts for services purely to provide an optional extra or supply teachers engaged specifically to provide the optional extra.
- Any charge made in respect of individual pupils must not exceed the actual cost of providing the optional extra activity, divided equally by the number of pupils participating. It must not therefore include an element of subsidy for any other pupils wishing to participate in the activity whose parents are unwilling or unable to pay the full charge. Furthermore, in cases where a small proportion of the activity takes place during school hours the charge cannot include the cost of alternative provision for those pupils who do not wish to participate. Therefore, no charge can be made for supply teachers to cover for those teachers who are absent from school accompanying pupils on a residential visit. Participation in any optional extra activity will be on the basis of parental choice and a willingness to meet the charges. Parental agreement is therefore a necessary prerequisite for the provision of an optional extra where charges will be made.
- Schools are able to ask for voluntary contributions from parents/carers for any school activities, including trips. However, if the activity cannot be funded without voluntary contributions, the governing body or head teacher should make this clear to parents at the outset. The governing body or head teacher must also make it clear to parents that there is no obligation to make any contribution. It is important to note that no child should be excluded from an activity simply because his or her parents are unwilling or unable to pay. If insufficient voluntary contributions are raised to fund a visit, or the school cannot fund it from some other source, then it must be cancelled. Schools must ensure that they make this clear to parents. If a parent is unwilling or unable to pay, their child must still be given an equal chance to go on the visit. Schools should make it clear to parents at the outset what their policy for allocating places on school visits will be. When making

requests for voluntary contributions, parents must not be pressurised into paying as it is voluntary and not compulsory. Schools should avoid sending colour coded letters to parents as a reminder to make payments.

- Childcare Vouchers must only be used to pay for approved childcare on school premises, provided it is outside of normal school hours for children who have reached compulsory school age. Voucher must **not** be accepted for school trips that take place in the normal school day nor residential trips as these occur outside of the school premises.

3. Balancing Trip Accounts and 'Housekeeping'

When trips have come to an end, schools should undertake the following checks:

- Ensure that all expenses associated with a particular trip, including invoices for entrance fees and transport, staff expenses, etc. have been paid and coded to the correct trip account.
- Check if all parental contributions that are likely to be received have been paid via ParentPay and also received and cleared from the 9316-suspense account.
- Journal any contributions for trips to be paid from any Pupil Premium student bursary budget.
- Archive the school trip on ParentPay.
- Any material surplus should be refunded to parents, but it is more likely that trips will incur a small deficit. It is then good practice to balance off the trip using contributions from School Fund or a trip balancing account. Balancing trips off in this way, will make year-end processes much easier. In some cases, this will mean a journal of funds from revenue budgets. For example, if schools are carrying a long-term debt on school trips, at some point this will need to be cleared to avoid skewing revenue balances.
- Record total income and expenditure and any School Fund subsidies or alternative funding should be approved in line with Trust Financial Regulations.

Once the trip is balanced to zero, you may wish to hide it from view to all users apart from system administrators to lessen the number of trips in view on the trips ledger. This can be done on PSF by raising the access level to 9.

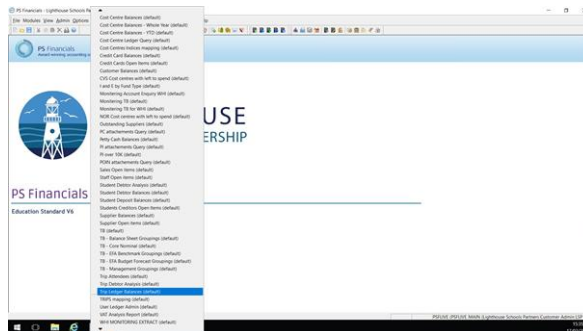
It is recognised that some Trip Accounts **will** retain a balance at the end of a financial year - these should **only** be those trips which span more than one financial year (e.g. residential trips where parental contributions are collected and expenses paid in advance of the trip, School Fund balances or school trip balancing accounts). **These are the only trip accounts that will need year-end accruals or pre-payment entered on the Audit Workbook.**

4. Budget monitoring

When spend-to-date information is uploaded from PSF into Orovia for budget monitoring purposes, it includes trips income and expenditure. LSP advice has been to assume that trip income will have corresponding expenditure for budget monitors and therefore not skew the revenue balance c/fwd. The easiest way of achieving this is to adjust the outturn on income and expenditure nominal codes to zero. However, schools should ensure that this is, in fact, the position, and that trip accounts are not in a deficit position that should otherwise be paid for from revenue accounts. In such cases, an adjustment should be made on the monitor to cover the deficit and a journal to permanently cover the deficit should be actioned (with appropriate authorisation). The need for adjustments can be avoided if trips are balanced off as part of the monthly finance task list as outlined above.

5. Year-end procedures

The aim will be to have balanced on PSF and archived on ParentPay as many trips accounts as possible throughout the year as part of the monthly tasks and before the end of August in each year. To establish which trip accounts have a balance at the year end, you should run a **Trips Ledger Balances report** on PSF as part of your audit workbook preparation. This report is set up as a favourite.



Account Inquiry

Page Setup Columns Criteria Load Settings Save Settings Settings Custom Columns Send to Excel Allocation Dispute Confirm Expand All

Selection Criteria

Load Settings: Trip Ledger Balances (Default)

Nominals and Accounts Criteria Nominal Analysis Nominal Indebted Account Indebted Account User Fields Detail Analysis

Nominals

Nominal Code

Values

Accounts

Group by: Account Code

Legends: Equals

Accounts

OK Cancel

Account	Value
Account: 19001 - Science Club (11 Items)	0.00
Account: 19002 - Sixth Form Trips (132 Items)	-4,826.59
Account: 19003 - Clubs & Courses (161 Items)	-10,737.61
Account: 19004 - Footballers 2017 (12 Items)	-0.00
Account: 19005 - Healthy Schools (13 Items)	147.66
Account: 19006 - Explorer Week (80 Items)	-5,937.54
Account: 19007 - Menu Learn to Cook Club (11 Items)	-470.00
Account: 19008 - Duke of Edinburgh Award Scheme	-13,591.49
Account: 19009 - School Productions (128 Items)	-9,066.58
Account: 19010 - American (13 Items)	9.00
Account: 19011 - Carlton Prepaid Card (11 Items)	3,286.00
Account: 19012 - Charities Account (130 Items)	-5,838.84
Account: 19013 - Events Refreshments (8 Items)	0.00
Account: 19014 - General Fund (122 Items)	-4,247.05
Account: 19015 - Main: Income Share (13 Items)	494.00
Account: 19016 - Fourth Sixth Reserves (40 Items)	0.00
Account: 19018 - Short Term (27 Items)	0.00
Account: 19019 - Sixth Form Reserves Fund (79 Items)	-1,348.58
Account: 19020 - Staff Association (140 Items)	-886.75
Account: 19021 - Main: Transfer Income/Expenditure (1193 Items)	-4,844.94
Grand Totals	-98,177.97

Go to criteria within the Nominals and Accounts tab and update ledgers to ***_TRIPS (*PREFIX FOR SCHOOL)

Account Inquiry

Page Setup Columns Criteria Load Settings Save Settings Settings Custom Columns Send to Excel Allocation Dispute Confirm Expand All

Selection Criteria

Load Settings: Trip Ledger Balances (Default)

Nominals and Accounts Criteria Nominal Analysis Nominal Indebted Account Indebted Account User Fields Detail Analysis

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Update period fields in Criteria Tab to include periods required and save settings. Use Less than or equal to Period 12 for year end balances of individual trips accounts. You can use the same report using the appropriate Period to review trips accounts as part of your monthly task list.

Review the trip account surplus or deficit balances at end of Period 12 to complete a revised page in the Audit Workbook as shown below. **Every** trip balance must be accounted for on this page of the workbook, which will ensure that trip balances are handled on an individual trip level at year end. It is therefore worth balancing as many trip accounts in PSF as possible as outlined in paragraph 3 above before the year-end PSF transaction deadline in September.

TRIPS - YEAR-END JOURNALS - ALL YEAR-END TRIP ENTRIES SHOULD BE ADDED TO THIS SHEET RATHER THAN OTHER SHEETS IN THIS WORKBOOK

Please use the guidance document 'Accounting for School Trips' to balance off as many trips as possible before year-end. For all other trip accounts with a surplus or deficit balance at the end of the financial year, including School Fund and, any trip balancing account, you should use Trips Ledger Balances Report as at Period 12 to consider the reason for the balance and to determine how the balance should be accounted for as part of the year end processes in order to ensure the balance on each trip cost centre is moved to the new financial year. For example, a surplus on a trip account may be for parental refunds not yet actioned that should be added as accrued expenditure, or you may have a deficit on a trip due to parental contributions not yet received, which should be added as accrued income. In these cases, journal entries required will effectively bring the trips balance to zero in 2020-21 and carry forward the surplus or deficit to 2021-22. The guidance on school trips should help you.

DEFERRED INCOME: Income received by 31 August 2021 for services that will be delivered after 31 August 2021 (Debit in 20/21/Credit in 21/22)

E.g Parental contributions for a trip that will take place in future financial year, surplus balances on school fund, trips balancing account, charity account, etc

[illegible]

PRE-PAYMENTS: Goods/Services paid for by 31 August 2021 but to be provided after 31 August 2021 (Credit in 20/21/Debit in 21/22)

E.g. Payments made for transport/deposits or invoices paid in advance for trip to take place in future financial year			
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[illegible]

ACCRUED INCOME: Income due for services delivered by 31 August 2021 but not received before 31 August 2021 (Credit in 20/21/Debit in 21/22)

E.g. Insurance claim for cancelled trip not yet received, parental contributions for a trip/lessons or activities that have taken place in 20/21 but not yet paid

[illegible]

ACCRUED EXPENDITURE: Goods/Services received by 31 August 2021 but will be paid for in 2021/22 (Debit in 20/21/credit in 21/22)

E.g. Any outstanding refunds to parents for trips, music lessons, etc.						
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[illegible]