



Policy: Finance

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Authorised by: Board of Trustees

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This Policy applies to all schools within the Primary QuEST Multi-Academy Trust. Primary QuEST is a Church of England Trust which seeks to ensure all pupils flourish, together in a supportive and caring environment.

Flourishing together through LIFE

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1. Roles and Responsibilities The Accounting Officer

The Chief Executive Officer (CEO) is the Accounting Officer and is personally responsible to the Primary Quest Multi-Academy Trust Board for:

- Ensuring regularity and propriety
- Prudent and economical administration
- Avoidance of waste and extravagance
- Efficient and effective use of available resources
- The day-to-day organisation, staffing and management of the Trust.

1.1 The Trust Business Manager

Is responsible for:

- The day-to-day management of financial issues
- Provision of routine management information to the CEO, Headteachers, General Purpose & Audit Committee and full Trust Board as required
- The maintenance of the MAT's financial position
- The maintenance of effective systems of internal control
- Ensuring that the annual accounts are properly presented and adequately supported by the underlying books and records of the MAT.

1.2 The Internal Auditor

The role of the Internal Auditor is to provide an independent oversight of the MAT's financial affairs. This will be the most appropriate person with skills to complement the General Purposes & Audit Committee.

The programme of checks to be performed should be agreed with the Trust Board and will cover the general areas:

- Review of monthly bank reconciliations
- Review of monthly payroll
- Check of sample orders to delivery notes and invoices
- Check of sample of payments to invoices, orders and delivery notes
- Review of sample of expense claims
- Review of returns to ESFA
- Review of all major contracts and ensure formal tendering procedures exist and are being adhered to.

After the checking session the Internal Auditor should provide the General Purposes & Audit Committee with a written report.

1.3 Best Value Principles

The Trust Board, CEO, Headteachers and the Trust Business Manager will apply the principles of *best value* when making decisions about:

- the allocation of resources to best promote the aims and values of the MAT.
- the targeting of resources to best improve standards and the quality of provision.
- the use of resources to best support the various educational needs of all pupils.

1.4 Accountancy Packages

The finance system must incorporate the following control features

- Authorisation and supervisory controls should be adequate to ensure transactions are properly recorded or that errors are identified.
- All records should be appropriately protected against unauthorised modifications, destruction, disclosure or loss whether by accident or intention.
- Only authorised staff should be permitted access to the accounting records which should be securely retained when not in use.
- Accounting records should be properly maintained and held securely; vouchers or other documents relating to financial transactions should be stored for 7 years in accordance with the Companies Act.
- All financial transactions should be traceable from the original documentation to the accounting records and vice versa.

1.6 The Academy Financial Handbook

The Academy Financial Handbook documents the financial regulations, procedures and controls and should be read in conjunction with this policy.

2. Budgets

2.1 Budget construction

The CEO / Headteachers / Trust Business manager are responsible for the detailed preparation of the annual budget. In doing this they should consult with other members of staff to ascertain detailed requirements.

The General Purposes & Audit Committee will determine the overall sum within which the budget must be set, and the amount of any anticipated balance to be carried forward into the following financial year.

In constructing the budget, the CEO / Headteachers /Trust Business Manager must take account of priorities identified in the "Development Plan" and incorporate the costs of these in the budget. Priorities identified in the Development Plan must always be costed for both capital and revenue.

The budget total must not exceed the amount of the allocation plus or minus any balance brought forward from the previous year. If it appears that this cannot be achieved, the Chair of the Trust Board must inform the Secretary of State immediately this becomes apparent.

The General Purposes & Audit Committee must meet at least three times per year. A meeting can be called at any time should the need arise. The Committee must agree a budget forecast for the coming financial year (1 September to 31 August) and the full Trust Board must subsequently approve the full budget, and minute this approval. This must be submitted to the Department for Education by the preceding 31 July.

In constructing the detailed budget, factors the CEO/Headteacher/Business Manager must take account of include:-

- any anticipated changes in pupil numbers
- current and previous year's expenditure levels on individual budget headings
- Development Plan & Ofsted Action Plan priorities
- staff pay awards and increments
- anticipated price inflation
- changes in the staffing complement
- changes in the supply of services (gas, electricity, oil, water etc.).

2.2 Budgetary control and monitoring

The CEO is responsible for regular, detailed control of the MAT budget. To achieve this he will receive monthly reports from the MAT's accounting system. Such reports shall show, for each budget heading:-

- total budget for year
- total commitment and expenditure to date
- variance.

The CEO is empowered to take remedial action to address variances, by effecting virement between individual budget headings. Individual virements may be authorised as follows:-

- up to £1,000 - Head Teacher and Trust Business Manager
- up to £5,000 - Trust Business Manager
- £5,001 - £9,999 - CEO (and subsequently reported to General Purposes & Audit Committee)
- £10,000 - £19,999 - General Purposes & Audit Committee (and subsequently reported to the Trust Board)
- £20,000 and over - Full Trust Board

Virements, once approved, must be promptly recorded in the MAT's accounting system to keep the approved budget up to date.

The Trust Business Manager will present detailed budget monitoring statements to the chair of the General Purposes & Audit Committee on a monthly basis, such statements shall show for each budget heading:-

- total budget for year
- total commitment and expenditure to date
- variances.

The General Purposes & Audit Committee shall consider such statements; the CEO will provide explanations for any significant variances identified. The Chairperson of the General Purposes & Audit Committee shall report at least termly to the full Trust Board, identifying any significant budgetary issues and any remedial action taken or needed, and any policy decisions needed.

The CEO/Head may assign budgetary control of individual academy budget headings to the Headteacher up to the value of £1000. Such members of staff must receive monthly budget statements as detailed above. The CEO remains ultimately accountable to the Trust Board for these budget headings.

Payroll expenditure data notified by Shire Hall (by email) must be checked by the finance team and any queries reported promptly to Shire Hall. The payroll charges

are to be promptly entered each month by the finance team on to the MAT's accounting system.

Other, non-pay, expenditure notified by Shire Hall must be reconciled promptly on a monthly basis to the MAT's accounting system by the finance team.

When the accounts for each financial year are closed, a final statement from the MAT's accounting system must be presented to the next meeting of the General Purposes & Audit Committee.

2.3 Borrowing

The Trust must seek the Secretary of State's approval for both short term borrowing (including overdraft facilities) and medium/longer term loans from the private sector (including finance leases), where such borrowing is to be repaid from DfE grant or secured on assets funded from DfE grant.

2.4 Secretary of State's Prior Approval

The Secretary of State's Prior Approval is required for:

- Any guarantees, indemnities and letters of comfort entered into
- Write off any debts or liabilities owed to the MAT over a specified value as set out in the annual funding letter issued by the Secretary of State
- Any ex-gratia payments
- Any freehold sales or purchases
- The grant or take-up of any leasehold or tenancy agreement for more than 3 years

3. Payroll

3.1 Starters/variations/leavers

All forms for:-

- setting up new employees on the payroll (starters)
- effecting variations to pay
- taking existing employees off the payroll (leavers)

must be made out by finance team and authorised (signed) by the CEO or, in his absence, the Headteacher/Deputy Head in each school and approved on the electronic E-forms system by the Business Manager. Such forms are submitted by e-forms directly and promptly to Shire Hall.

3.2 Time sheets (Supply & Travelling Expense Forms)

All time sheets submitted by a member of staff must be checked initially by the office administrator, and then authorised (signed) by the Head, or in his absence, the Deputy Head and approved on the electronic E-forms system by the Business Manager. Authorised time sheets are sent to through e-forms directly to Shire Hall, and never handed back to the employee. A copy is kept in school for our records.

3.3 Checking of payroll data

Payroll data received monthly from Shire Hall (by email) must be scrutinised by:

- the Headteacher/Business Manager, to ensure all employees are recognised, and pay appears reasonable (no detailed check)
- the Business Manager, to check accuracy of pay calculations.

3.4 Pay-related expenses

All pay-related expenses must be processed through the payroll system. Pay-related expenses must never be processed through the MAT's bank account system. If any doubt exists about whether an item should be processed via the payroll system, the Creditor Control section in Shire Hall must be contacted for advice (Tel: 425940).

3.5 Supply teachers

The Trust Board will decide, on the basis of advice from the CEO/Head, whether supply teacher insurance cover shall be taken out, and the extent of the cover. All claims submitted by supply teachers must be authorised (signed) by the Head, or in his absence, the Deputy Head and approved on the electronic E-forms system by the Business Manager. Reimbursement claims must be submitted on a monthly basis. The Business Manager must check on a monthly basis that correct amounts have been charged as per the Shire Hall remittance advice.

4. Primary Quest Multi Academy Trust Bank Account

Bank accounts, financial systems and financial records must be operated by more than one person.

4.1 Accounts

The accounts of Primary Quest Multi Academy Trust are to be maintained on a day to day basis by the central finance team. All income and expenditure will be entered promptly in the accounts. A bank reconciliation will be performed monthly when bank statements are received, between the balance as per the accounting record and the balance as per bank statements. These are approved and signed by the Business Manager and CEO.

4.2 Trust Bank Accounts Reporting

The Trust Business Manager will provide a routine report to the General Purposes & Audit Committee, this is a verbal report which will be approved by the Chair and recorded in the minutes by the Clerk to show approval has been given. The Chair of the General Purposes & Audit Committee will check the minutes and sign and date the copy of the minutes when these are approved.

4.3 Signatories

The following are allowed to sign cheques on the bank account:-

- CEO – Primary QuEST
- Head Teacher – Highnam Academy
- Chair of Trust Board
- Administrator – Highnam Academy

- Trust Business Manager

There must be two signatures on each cheque.

4.4 Cash Flow

Cash balances will be invested into savings accounts where practicable whilst ensuring that the MAT maintains a positive cash flow position.

5. Annual accounts

5.1 Financial Statements

Annual financial statements as recommended in the Academies Financial Handbook must be prepared by a qualified Accountant for each period ending 31 August and independently audited by a registered auditor. The financial statements must record the MAT's accounting policies which must be approved by the governing body.

Statements of Income and Expenditure and balance sheets may be produced in such form and frequency as the Secretary of State may from time to time reasonably direct.

5.2 Reporting to Companies House and the Charity Commission

The audited financial statements and accounting policies must be submitted to the Secretary of State by 31 December following the end of the period and published as required by the Companies Act and must be filed with Companies House and the Charity Commission. There are also required to be available for view on the MAT's website.

6. Audit

6.1 Internal Auditor

A programme of checks agreed by the Trust Board will be carried out each year by the Internal Auditor and a written report will be submitted to the General Purposes & Audit Committee. The General Purposes & Audit Committee will review, implement and monitor any recommendations in the report.

6.2 External Auditors

The financial statements will be audited by independent, registered auditors appointed under arrangements approved by the Secretary of State.

The auditors will be appointed by the members of Primary QuEST. The Trust Board will assess the performance of the external auditors at least once every five years.

Books, accounts and all relevant records will be available to officials of the Department of Education and their representatives and/or agents as requested.

The Secretary of State may, at his expense, instruct auditors to report to him on the adequacy and effectiveness of the accounting systems and internal controls and to make recommendations for improving financial management in the MAT.

The audited accounts should be presented to the full Trust Board for approval. Trustees' approval must be recorded in the minutes of the meeting.

7. Assets

7.1 Asset Register

The portable, desirable, attractive assets of the schools, as well as any assets of intrinsic value (e.g. antiques) will be recorded in the MAT's asset register. Full details (make, model, serial number, approximate value) shall be recorded.

The office administrator/finance team is responsible for keeping the asset register up to date by adding new items when they are received into school.

Items up to a value of £5000 may be sold or written out of the inventory on the authority of the Headteacher. Over this limit, the CEO/General Purposes & Audit Committee must authorise and details recorded in the minutes.

The asset register shall be checked against the actual assets by the Head on an annual basis. Any discrepancies shall be investigated immediately, and if necessary the Trustees, Police and the auditors shall be informed. The check shall be evidenced by the checker signing and dating the inventory. All assets should be security marked:

- invisibly with an ultra-violet pen, and
- visibly with warning stickers.
- Smartwater.

The Secretary of State's consent is obtained before the disposal of any asset for which a grant of over £20,000 was made, or where land and buildings have been transferred from the Local Authority at no cost to the MAT. If within one year the MAT disposes of items which collectively originally attracted a grant of more than £20,000 the DfE should be informed.

7.2 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Long leasehold building – 2% straight line
Property Improvements – 10% straight line
Computer Equipment – 25% straight line
Fixtures and Fittings – 25% straight line

7.3 Loss arising from theft or fraud

The Secretary of State must be notified of any loss arising from theft or fraud exceeding an amount set out in the annual funding letter.

8. Income

8.1 Credit income where payment for goods/services provided by the school is made after the provision takes place).

An official invoice must be raised by the finance team in all cases and sent to the debtor as soon as possible after the provision of the goods/service, and no later than one week after the provision.

A file of copy invoices will be maintained by the finance team; this will be arranged into 'paid' and 'unpaid' invoices. The copies of unpaid invoices will act as a control record for the sending of reminders and the chasing of unpaid debts.

Reminders will be sent after the following periods if the debt remains outstanding:-

1st reminder 28 days
2nd reminder 56 days

If after 84 days the debt remains unpaid, consideration will be given by the CEO/Business Manager to writing the debt off in accordance with the following limits:-

- up to £500 - CEO/Head may authorise write-off
- £500 and over - Chairperson of Trust Board may authorise write-off
- £1000 and over – Trust Board may authorise write-off.

In each case, the possibility of taking legal action to recover the debt must be considered by CEO, Chairperson, and Trustees as appropriate.

As well as sending formal reminders, efforts must be made by the MAT to contact the debtor in order to secure recovery of the debt. If payment has not been received after 28 days of raising the invoice, no further goods or services must be provided until the outstanding debt is settled.

When an invoice is paid, details of the payment must be written on the copy invoice, and this transferred to the 'paid' section of the file. A remittance advice is issued to the debtor.

8.2 Cash income

All cash received by the MAT is entered onto the online school money system where a receipt is issued. Very little cash is now received due to our use of the online payment service.

8.3 Banking

All income received (cash or cheque) must be banked promptly and intact. No payments may be made out of income collected. A record to evidence the banking must be kept (e.g. stamped paying-in slip).

8.4 Charging

The headteacher or CEO will set costings for:-

- lettings
- school trips
- private photocopying

8.5 Donations

Donations from any sources must be acknowledged by the issue of an official receipt to the payer. All donations must be banked promptly and intact.

8.6 Cash received

Cash received by teaching staff directly from pupils in class must be handed over to the office administrator in each academy immediately. The office administrator will input onto the online money payment system and a receipt is generated.

Cash taken as a collection must be given to the office administrator for banking, if the collection takes place outside school hours the money must be put into a sealed envelope and the seal signed. The envelope must then be passed to the office administrator on the next school day.

8.7 Debt Policy

The Debt policy details how parents will be notified about outstanding monies. The debt policy is reviewed annually.

9. Purchasing

9.1 Ordering

MAT procedures for purchasing should ensure that purchases are as required and are for bone-fide purposes.

Whilst the board cannot delegate overall responsibility for MAT funds, it must approve a written scheme of delegation of financial powers that maintains robust internal control arrangements.

Orders should be processed by the office administrator or finance team after initial approval by budget holders has been sought and given. The official order produced from the computer system must be signed by the budget holder before it is sent to the supplier. If an order has been placed over the telephone or email, a purchase order should be raised as above. Current budget holders and their limits are as follows:

	Limit
Headteachers	£1,000
Finance team members	£1,000
Trust Business Manager	£5,000
CEO	£10,000

For orders over £10,000, Trust Board approval is required.

Whilst it is best practice, there are occasions where purchase orders are not created, generally for services/general maintenance to the MAT. These payments are processed as non-order invoices and are authorised in the same way as order invoices – see section 9.6.

Official orders must not be used to procure goods for private purposes.

9.2 Quotations/tenders

Quotation/tender processes - for orders for goods/services under £50,000:

- Up to £5,000 – discretion to use local known and trusted suppliers for specified goods and services.
- £5,001 - £10,000 – subsequently report to the General Purposes & Audit Committee at least three prices to be examined and retained, these prices may be taken from suppliers' written or verbal quotations or catalogues/price lists.
- £10,001 - £50,000 - independent written evidence of at least three prices should be obtained and retained.

Independent written evidence means quotations provided on suppliers' headed notepaper.

Quotation/Tender processes - for orders for goods/services over £50,000.

Tenders should be invited in one of three ways:-

Open Tender: This is where all potential suppliers are invited to tender. The budget holder must discuss and agree with the Headteacher how best to advertise for suppliers' e.g. general press, trade journals or to identify all potential suppliers and contact directly if practical. This is the preferred method of tendering, as it is most conducive to competition and the propriety of public funds.

Restricted Tender: This is where suppliers are specifically invited to tender. Restricted tenders are appropriate where there is a need to maintain a balance between the contract value and administrative costs, • a large number of suppliers would come forward or because the nature of the goods are such that only specific suppliers can be expected to supply the MAT's requirements, • the costs of publicity and advertising are likely to outweigh the potential benefits of open tendering.

Negotiated Tender: The terms of the contract may be negotiated with one or more chosen suppliers. This is appropriate in specific circumstances: • the above methods have resulted in either no or unacceptable tenders, only one or very few suppliers are available, extreme urgency exists, • additional deliveries by the existing supplier are justified.

9.3 Trustee involvement

As well as ensuring that the above have been adhered to, it is the responsibility of the CEO or Trust Business Manager to ensure that Trustees are consulted in the following circumstances:-

On purchasing decisions when the estimated cost of one item exceeds £5,000 (subsequent report) and £10,000 (prior approval).

Review of quotations obtained where estimated costs exceed £10,000

Review of quotations when the lowest quote is not the most suitable or the pre-requisite number of quotes could not be obtained. In such circumstances the Trustees should formally authorise a waiver of the regulations, either prior to the purchase or retrospectively, if necessary.

Trustees have agreed that certain recurring costs from suppliers can be delegated to academy finance staff for the purchasing process following the annual approval of the services provided. These suppliers include GCC Traded Services; Cater Cater, David Honan, Rob Gamston & Residential Trip companies.

9.4 Pecuniary Interests

Where a trustee or related person has a financial interest in a business the MAT may not enter into any contract which exceeds the limits specified in the MAT's memorandum or articles of association.

9.5 Receipt of goods

Once items ordered have been received, the office administrator must ensure that items delivered correspond to details contained in the delivery note. Upon examination of goods the office administrator must ensure that both quality and quantity are appropriate.

9.6 Invoice check and authorisation

Invoices received must be checked to both copy orders and delivery notes to ensure that invoices relate to goods ordered and delivered. Invoices should also be checked for arithmetical correctness. All invoices must be certified for payment by either the Trust Business Manager/CEO/Headteacher before being passed for payment.

Invoices passed for payment must be recorded promptly in the MAT's accounting system by the central finance team.

9.7. BACS Payments

Invoices to be authorised by either the Headteacher/Trust Business Manager/CEO prior to the BACS file being created. The BACS file will then be raised on SIMS Finance and uploaded to Lloyds Bank, where this is authorised by two of the

authorised online BACS signatories using password protected individual log-in procedures.

10. Register of Pecuniary and Other Interests

The MAT shall maintain such a Register.

10.1 Persons to be included:-

1. All Trustees
2. CEO / Executive Headteacher / Headteacher
3. All senior staff (e.g. Deputy Head, Assistant Heads, Heads of Departments, senior administrative staff e.g. bursar).

10.2 Interests to be recorded

The basic principle to be followed is that any interest should be recorded which could be seen to improperly influence any decisions taken, pecuniary or otherwise, regarding the operation of the MAT.

Examples of such improper influence might be:-

- to purchase goods or materials from a company in which a trustee/senior member of staff has a financial interest without going through the correct procedures re. obtaining competitive prices;
- promoting member of staff who has close personal relationship (spouse, partner, son, daughter etc.) with Trustee/senior member of staff, without going through correct procedures re. recruitment and selection.

There can never be a definitive, comprehensive list of the interests which should be recorded, but the following is intended to give some guidance:

- having a financial, or other, interest in an organisation which could feasibly be in a position to supply goods/services to the MAT e.g.
 - building contractors
 - plumbing contractors
 - electrical contractors
 - audio/visual goods suppliers (e.g. T.V.s, mobile devices etc.)
 - repair/maintenance of equipment (electrical and other)
 - suppliers of computer hardware and software
 - suppliers of stationery
 - suppliers of educational equipment (e.g. P.E. equipment)
 - suppliers of furniture, fittings, carpets, curtains etc.
 - decorating contractors
 - catering contractors
 - suppliers of provisions
 - suppliers of clothing
 - suppliers of building materials
 - suppliers of catering equipment
 - suppliers of fuel
 - suppliers of vehicles
 - suppliers of books
 - grounds maintenance contractors
 - gardening contractors

- suppliers of grounds/garden maintenance equipment
 - suppliers of plants, trees, seeds etc.
 - suppliers of heating equipment
 - suppliers of lighting equipment
 - suppliers of musical instruments
 - suppliers of insurance
 - consultants (e.g. legal, financial, training, property)
 - suppliers of security services and supplies
 - suppliers of art materials
 - suppliers of telecommunications equipment
 - suppliers of photographic equipment
 - transport contractors (e.g. coaches, taxis etc.)
 - holiday/travel operators
 - suppliers of supply teaching cover
 - suppliers of peripatetic teaching
 - suppliers of banking services
 - suppliers of workshops etc. (e.g. drama, music)
- the interest in the above 'supplying organisations' may, for example, be:-
 - as a trustee
 - as an employee
 - as a major shareholder
 - as a major investor
 - as a major debtor/creditor
 - having a close personal relationship (spouse, partner, son, daughter, parent etc.) with a person in the above categories
- being in a position to potentially influence decisions made about the MAT, e.g. as:-
 - member of local council (County Council, District Council, Parish Council)
 - officer of Local Education Authority in a senior capacity
 - Member of Parliament
 - OFSTED Inspector
 - officer of local council (District Council, Parish Council) in a senior capacity
 - having a close personal relationship (as described above) with any person falling into the above categories
 - having a close personal relationship with a Trustee or member of staff (employed on a full-time, part-time, permanent, or temporary basis).

10.3 Hospitality and Gifts

A register should be maintained to record hospitality and gifts received over the value of £50. This should record as a minimum, the name of the organisation that gave the hospitality/gift, the date it was received its nature and approximate value.

Reviewed – November 2025

Next Review – November 2026

11. Appendix for Church of England Schools

At the end of the first half of the Parable of the Talents (Matthew 25. 14-23) Jesus says:

Well done you good and faithful servant. You've been trustworthy with small things, and now I'm going to put you in charge of bigger ones... Come and join your master's celebrations.

Small details, numbers, accounts, really matter to Jesus. An administrator is to be as joyful in small achievements in accounting, as in their end of year results. And colleagues of the administrator will celebrate with God in every piece of financial work faithfully done, whether it is small piece of ongoing accountancy, or a piece of completed accountancy. Primary Quest colleagues will celebrate with each faithful servant of our schools, in their attention to detail and in their clear reporting.