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Documentation Extract

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KRD Number: 2008-02-004
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Extract Details

Sections Extracted:

Section 16 – Fixed Assets
Page 20

Reason for Extract:

For Kibble internet: http://www.kibble.org/publication_scheme/class_4
Section 4.3 Financial Policies and Procedures

NB:

- **Extract Cover Sheet Must Remain with Extract**
- **Extracts are Uncontrolled Documents and are only Valid at Point of Submission**
- **Where Possible an Extract should be Read in Conjunction with the Parent Document**



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Finance Manual

16 Fixed Assets

All single item purchases in excess of / or around £500 shall be assessed to see if they qualify as a Fixed Asset. Kibble Education & Care regard a Fixed Asset as a Non-Disposable Item with a lifespan in excess of 12 Months.

All fixed assets shall be recorded in Access and details of Value & Depreciation shall be reported in Month End Reports.

The Finance director reserves the right to adjust these limits on an item by item case as they see fit.