



LDBS Academies Trust

**LDBS Academies Trust
&
LDBS Academies Trust 2
Pay Policy**

DATE APPROVED	21 st May 2025		
NEXT REVIEW DATE (Biennial)	May 2027		
SIGNED (EXECUTIVE) HEADTEACHER		DATE	
SIGNED CHAIR OF THE LOCAL ACADEMY COMMITTEE		DATE	



LDBS Academies Trust



Vision Statement

Grounded in faith, growing beyond expectations, serving with love

At LDBS Academies Trust, our vision is inspired by the parable of The Mustard Seed (Matthew 13: 31-32). Every school within our Trust, like the mustard seed, holds the potential to grow beyond expectations. Through careful nurture and high aspirations, we create the right environment for this growth. Just as the mustard seed in the parable becomes a thriving tree where birds perch in the branches, so too will our schools be broad and inclusive places of blessing and belonging, in which pupils and adults alike can flourish.

Grounded in faith, inspired by hope and walking in love, we work together to broaden our horizons, to equip one another for action and to empower all for service. As we grow beyond expectations, we bring the transforming presence of the kingdom of God into our communities.

Contents

Introduction	4
Basic Pay Determination On Appointment	5
Main Pay Range	5
Leading Practitioner Range:	7
Unqualified Teachers	7
Pay Progression Based On Performance	9
Movement to the Upper Range	10
Discretionary allowances and payments	12
Special Needs Allowance	13
Additional Payments	14
Appendix 1 – Delegation of Powers to the Pay Committee by the LAC	15
Academy Leadership Scales	16
LAT Model for School Leadership Structure	16
Pay Points	16
Appendix 3 – Upper Pay Range Criteria	19
Appendix 4 - The School Staffing Structure	20
Appendix 5 - Agenda for Pay Appeals	21



Introduction

This policy sets out the framework for making decisions on teachers' pay. It has been developed to comply with current legislation and the requirements of the School Teachers' Pay and Conditions Document (STPCD) and has been consulted on with recognised trade unions.

In adopting this policy the aim is to :

- Recognise and reward teachers appropriately for their contribution to the School
- Ensure that decisions on pay are managed in a fair, just and transparent way focusing on the central importance of high-quality teaching and learning, improving standards and making a positive impact on pupil progress and outcomes.
- Ensure accountability, transparency, objectivity and equality of opportunity.

Pay decisions in the LAT are made by the Local Academies Committee (LAC) Body which has delegated certain responsibilities and decision-making powers to the Pay Committee as set out in Appendix 1. However, pay decisions in relation to a Headteacher or an Executive Headteacher are determined by the LAT, CEO.

Pay Reviews

The LAC will ensure that each teacher's salary is reviewed annually with effect from 1 September and that each teacher is notified of the outcome by no later than 31st

October each year, and that all teachers are given a written statement setting out their salary and any other financial benefits to which they are entitled.

Reviews may take place at other times of the year to reflect any changes in circumstances or job description that lead to a change in the basis for calculating an individual's pay. A written statement will be given after any review and where applicable will give information about the basis on which it was made.

Where a pay determination leads or may lead to the start of a period of safeguarding, the LAC will give the required notification as soon as possible and no later than one month after the date of the determination.



Basic Pay Determination On Appointment

The LAC will determine the pay range for a vacancy prior to advertising it. On appointment it will determine the starting salary within that range to be offered to the successful candidate.

Classroom Teacher Posts

The LAC has established the following pay scales for classroom teacher posts paid on the Main Pay Range and Upper Pay Range and the LAT Board determined that all LAT schools would be paid Inner or Outer London rates of pay even if located in the Fringe Area;

Main Pay Range

	Inner London Area	Outer London Area	Fringe Area
1 (minimum)	£40,317	£37,870	£34,398
2	£42,234	£39,851	£36,373
3	£44,238	£41,935	£38,627
4	£46,339	£44,128	£41,075
5	£48,952	£46,800	£43,545
6 (maximum)	£52,300	£50,474	£46,839

Upper Pay Range

	Inner London Area	Outer London Area	Fringe Area
1 (minimum)	£57,632	£52,219	£48,913
2	£60,464	£54,151	£50,668
3 (maximum)	£62,496	£56,154	£52,490



The LAT Board has decided that given the size of its schools and the number of pupils on roll, teachers are unable to meet the criteria to progress to UPS 3. Any teachers already paid on UPS 3 will be unaffected and the Headteacher/Executive Headteacher will ensure that they carry out responsibilities to maintain their salary. Posts will be advertised clearly stating the salary range, reflecting this decision. Applicants who were paid at UPS3 in a previous role will be expected to accept the role as advertised and be paid on the range for this school. This decision will be reviewed on an annual basis. The LAC will apply the principle of pay portability in making pay determinations for all new appointees as follows:

When determining the starting pay for a classroom teacher taking up their first appointment as a qualified classroom teacher, the LAC will pay the teacher on the Main Pay Range and will allocate pay scale points, as a minimum, on the following basis:

- one point for each year of service as a qualified teacher in a maintained school, Academy, City Technology College or independent school;
- one point for each year of service as a qualified teacher in higher education or further education including sixth form colleges, or in countries outside England and Wales in a school in the maintained sector of the country concerned;
- one point for each three years of non-teaching experience spent working in a relevant area, including industrial or commercial training, time spent working in an occupation relevant to the teacher's work at the school, and experience with children/young people;
- one point for each three years of other remunerated or unremunerated experience including caring for children during a career break.

Missing: The Local Academy Committee will also consider the allocation of additional scale point/s on the above basis to other teachers to the Main or Upper Pay Ranges if necessary.

When determining the starting pay for a classroom teacher who has previously worked in an LA maintained school or academy in England and Wales, the LAC will normally pay the teacher on a salary point which at least maintains the teacher's previous pay entitlement plus any pay progression which they would have received had they remained in their previous post.

Leading Practitioner Posts

The LAT has established the following pay scale(s) for Leading Practitioner teacher posts paid to the



Leading Practitioner Range:

	Inner London Area	Outer London Area	Fringe Area
minimum	£59,478	£53,994	£51,403
maximum	£85,509	£80,022	£77,430

Such posts may be established for teachers whose primary purpose is the modelling and leading improvement of teaching skills, where those duties fall outside the criteria for TLR payment structure.

When determining the pay scales for such posts, the LAC will do this by reference to the weight of the responsibilities of the post and bearing in mind the need to ensure pay equality where posts are equally onerous and fair pay relativities between posts of differing levels of responsibility.

The policy of the LAT is to appoint any new Leading Practitioner teacher at the bottom of the pay range.

Unqualified Teachers

The LAT has established the following pay scale for unqualified teachers employed in classroom teacher posts:

	Inner London Area	Outer London Area	Fringe Area
1	£28,343	£26,789	£24,066
2	£30,935	£29,383	£26,656
3	£33,528	£31,974	£29,248
4	£35,814	£34,265	£31,532
5	£38,402	£36,856	£34,126
6	£40,994	£39,450	£36,718

Leadership Teacher Posts (Headteacher/Executive Headteacher, Deputy and Assistant Headteacher)

The pay ranges for leadership teachers will be determined in accordance with the criteria specified in the STPCD and ensuring fair pay relativities.



The LAT has established the following pay ranges for Leadership Teachers (appendix 2) *[Insert 7 point range for Executive Headteacher or Headteacher]* *[Insert 5 point range for deputy headteacher]* *[Insert 5 point range for Assistant Headteacher]*

Discretionary payments to the headteacher/executive headteacher will be determined in accordance with the provisions of the current STPCD and will be reviewed annually.

Once the headteacher has reached the maximum point on their salary range, the LAT may decide to pay an additional sum for clearly defined reasons of up to 15% of the maximum of the salary range. The CEO may in order to recognise any additional work during the year and into periods of school closure, or as part of the commitment to well being permit Headteachers/Executive Headteachers up to 5 days paid time off during term time, to be taken in line with the exigencies of the service.

The LAT will normally appoint new leadership teachers at the bottom point of the relevant pay range.

The LAT will pay teachers on the leadership range only where the LAC is satisfied that, in the context of the teacher's duties, the role includes a significant responsibility that is not required of all classroom teachers or TLR holders, and that the role –

- is focused on teaching and learning;

requires the exercise of a teacher's professional skills and judgement; requires the teacher to lead and manage the school;
- develop teaching and learning responsibilities across the school;

have accountability for the standards of achievement and behaviour of pupils across the school;
- have accountability for the planning and deployment of school's resources; must lead policy development and implementation across the school in accordance with statutory provisions;

must manage whole school operational activity; work with external bodies and agencies; and
- secure pupils' access to their educational entitlements;
- have an impact on the educational progress of the school's pupils;
- must lead, develop and enhance the teaching practice of the school's staff; and have line management responsibility for a significant number of people and/or the line management of other line managers



If the school enters into a partnership with another school or schools, and the Headteacher becomes an Executive Headteacher the group sizes of both or all the schools involved will be combined to determine the group size for the partnership and this will be the basis for the salary range for the role of Executive Headteacher. Depending on the current salary of the Headteacher and the individual circumstances leading to the need for a partnership the LAT may also authorise the LAC to pay an additional sum **from leadership point 1 to leadership point 3**. When the partnership comes to an end the Executive Headteacher will return to their role of Headteacher, and substantive salary, based on the group size of the school who employs them.

Pay Progression Based On Performance

The arrangements for teacher appraisal are set out in the school's appraisal policy. There is no longer a statutory requirement to link pay and performance. Governors will need to decide if they are going to continue with their current arrangements of linking pay with performance or not.

Decisions regarding pay progression will be made with reference to the teachers' appraisal reports and the pay recommendations they contain. In the case of Early Career Teachers pay decisions will be made on completion of the induction process.

To be fair and transparent, assessments of performance will be properly rooted in evidence. Fairness will be assured by annual monitoring of the application of the pay policy and pay decisions. The evidence used to determine pay progression will be only that available through the appraisal process and not through the misuse of pupil voice, parental opinion and other sources. **It is expected that a teacher will normally only fail to progress if the capability procedure has had to be activated.**

Where teachers have joined the school part way through an appraisal cycle, the LAC will, where necessary, seek evidence from the previous schools to assist pay decisions and will only, if necessary, seek evidence from the teachers themselves.

Teachers' appraisal reports will contain pay recommendations. Final decisions about whether or not to accept a pay recommendation will be made by the LAC, having regard to the appraisal report and taking into account advice from the senior leadership team.

The LAT will make pay decisions according to the criteria in the current STPCD. All teachers can expect progression to the top of their pay range as a result of successful appraisal reviews.

Classroom teachers on the Main Pay Range and Upper Pay Range

Classroom teachers will be awarded pay progression on the Main Pay Range/Upper Pay range/ Leading Practitioner Pay Range following each successful appraisal review. Reviews will be deemed to be successful unless significant concerns about standards of performance have been raised in writing with the teacher during the annual appraisal cycle and have not been sufficiently addressed through support provided by the school by the conclusion of that process.



Classroom teachers in their induction year will be awarded pay progression on the successful completion of induction.

Unqualified Teachers

Unqualified classroom teachers will be awarded pay progression on their pay scale following each successful appraisal review. Reviews will be deemed to be successful unless significant concerns about standards of performance have been raised in writing with the teacher during the annual appraisal cycle and have not been sufficiently addressed through support provided by the school by the conclusion of that process.

Leadership teacher

The leadership teachers will be awarded additional scale points in accordance with the current STPCD i.e. they must demonstrate sustained high quality of performance in respect of school leadership and management and pupil progression.

Movement to the Upper Range

Applications and evidence

Any qualified teacher may apply to be paid on the Upper Pay Range and any such application must be assessed in line with this policy. It is the responsibility of the teacher to decide whether or not they wish to apply and to be paid on the Upper pay Range.

Applications may be made once a year. Where teachers wish to be assessed, they should notify their appraiser in writing. The teacher's application will be appended to their appraisal planning statement. The evidence to be used will be only that available through the appraisal process.

If a teacher works simultaneously at another school(s), they may submit separate applications if they wish to apply to be paid on the Upper Pay Range in that school or schools. This school will not be bound by any pay decision made by another school.

The Assessment

An application from a qualified teacher will be successful where the LAC is satisfied that:



the teacher is highly competent in all elements of the relevant standards; and

the teacher's achievements and contribution to the school are substantial and sustained

The LAC will be satisfied that the teacher has met the expectations of progression to the Upper Pay Range where the Upper Pay Range criteria (Appendix 3) have been satisfied as evidenced by no more than two consecutive successful appraisal reviews.

In making its decision, the LAC will have regard to the most recent appraisal review or, at most, the two most recent appraisal reviews. Reviews will be deemed to be successful unless significant concerns about standards of performance have been raised in writing with the teacher during the annual appraisal cycle and have not been sufficiently addressed through support provided by the school by the conclusion of that process.

The LAT will pay classroom teachers who are post threshold teachers (as defined by the 2012 STPCD) on the Upper Pay Range. This includes teachers formerly employed as leadership group teachers for more than one year or as local authority or LDBS advisers and other teachers who have met standards equivalent to the Upper Pay Scale 2 standards (eg teachers in sixth form colleges).

Processes and procedures

The assessment will be made within 10 working days of the conclusion of the appraisal

process. If successful, applicants will move to the Upper Pay Range from the previous 1st September and will be placed on point 1 of that pay scale. If unsuccessful feedback will be

given by the appraiser as soon as possible and at least within 5 working days of the decision; and will cover the reasons for the decision and the appeals arrangements available to the teacher. Any appeal against a decision not to move the teacher to the Upper Pay Range will be heard under the school's pay appeals arrangements.

Part-time Teachers

Teachers employed on an ongoing basis at the school but who work less than a full working week are deemed to be part-time. The LAC will give them a written statement detailing their working time obligations and the standard mechanism used to determine their pay, subject to the provisions of the statutory pay and working time arrangements and by comparison with the school's timetabled teaching week for a full-time teacher in an equivalent post. Any additional hours worked by agreement from time to time will be paid at the same rate.

Short notice/supply teachers



The LAC will, wherever possible, seek to employ supply staff directly and not via agencies. When employing staff directly on a short term basis, it will employ them on the same pay and working time arrangements as permanent staff and will apply the principles of pay portability for teachers outlined earlier in this policy.

Teachers employed on a day- to- day basis or other short term basis will be paid on a daily basis calculated on the assumption that a full working year consists of 195 days; periods of employment for less than a day being calculated pro rata. Teachers who are employed to teach for the full pupil day will be paid at a daily rate of $1/195^{\text{th}}$ of the annual pay they would receive if engaged

on a regular contract. Teachers who work less than a full day will be hourly paid and will also have their salary calculated as an annual amount which will then be divided by 195 then divided again by the proportion of the full pupil day which they teach to arrive at the hourly rate.

Discretionary allowances and payments

Teaching and Learning Responsibility Payments (TLRs)

The LAT pays TLR2 payments to teachers as indicated in the attached staffing structure (Appendix 4), the value ranges of which are;

	TLR1	TLR2	TLR3	SEN
MIN	£10,174	£3,527	£702	£2,787
MAX	£17,216	£8,611	£3,478	£5,497

TLR 3 will be awarded on a fixed basis for specific projects

The values for TLR 2 (which must fall between the minimum and maximum set out above) are as follows:

TLR payments are allowed only for posts of significant responsibility which:

1. are focused on teaching and learning;
2. require exercise of professional skills and judgement;
3. require leading managing or developing a subject or curriculum area or pupil development across the curriculum;
4. and have an impact on the educational progress of pupils other than the teacher's own

class involves leading developing and enhancing the teaching practice of other staff.



A TLR 1 post must also involve management responsibility for a significant number of people. Teachers will not be expected to undertake such additional responsibilities without payment of a permanent TLR 1 or TLR 2.

TLR2 may only be awarded on a temporary basis to a teacher occupying the post temporarily for secondments, maternity cover, sick leave or vacancies pending permanent appointment. The teacher must be notified at the start of a temporary TLR2 of either the date or circumstances in which the temporary TLR2 will end.

The STPCD 2014 removed the requirement for a gap of £1,500 between each TLR point.

We have decided to retain that gap so that there are clear distinctions between roles.

TLRs may only be created as part of the staffing structure by Local Academy Committee.

No TLR is payable to a member of the Leadership Pay Range or the Leading Practitioner Pay Range. The Local Academy Committee may determine the value of an existing or new TLR 1 or TLR2 payment, based on the proportion of the TLR the teacher is undertaking ie the proportion of the full time equivalent responsibility. 'From September 2026 it will become a requirement that relevant bodies determine the value of all existing and new TLR1 and TLR2 payments based on the proportion of the TLR the teacher is taking ie the proportion of the full time equivalent responsibility' STPCD 2025.

All TLR payments are pensionable under the Teachers' Pension Scheme.

Recruitment and Retention Allowances and Incentives

The Local Academy Committee will follow the requirements of Paragraph 27 STPCD 2020 in relation to the use of such allowances and incentives and will review the use of existing and future allowances annually.

Recruitment and Retention Allowances and Incentives require the prior approval of the LAT Board.

All Recruitment and Retention Allowances are pensionable under the Teachers' Pension Scheme.

Special Needs Allowance

Special Needs Allowances between the minimum and maximum may be awarded in accordance with the current STPCD;

	SEN
MIN	£2,787
MAX	£5,497

Additional Payments

The school shall not make additional payments to staff for:

1. CPD outside of the school day;
2. activities relating to the provision of initial teacher training as part of ordinary conduct of the School;
3. participation in out-of-school hours learning activity agreed by the Headteacher;
4. additional responsibilities and activities due to or in respect of the provision of service by a headteacher relating to the raising of educational standards to one or more additional schools

EXCEPT as set out below:

Where there is a challenge in recruiting appropriate staff, the Trust will explore recruitment and retention incentive.

The total of such additional payments are reported termly to the LAC and to the finance manager for the LAT.

All additional payments are pensionable under the Teachers' Pension Scheme.

Acting Allowances

The LAT will follow current STPCD which governs the use of acting allowances for persons temporarily filling roles on the Leadership Pay Range.

Salary Sacrifice Arrangements

Where such arrangements are in place the current STPCD shall apply to the relevant teacher.

Bonuses And Honoraria

We will **not**, make any payment in the form of a bonus or honorarium.

Freedom Of Information Act

This policy is disclosable under the Freedom of Information Act.

Retention Of Records



Given the ongoing need to ensure equal pay the School shall retain all paperwork relating to any decision whether or not to make a pay rise and shall not destroy any records until at least 7 years after the relevant employee has ceased to be employed by the School.

Maternity And Other Absences

A teacher who is absent from work on maternity leave at the time of the annual pay review in September/October, shall have a pay decision made on the basis of all available evidence for

the previous appraisal year. This evidence may include the performance of pupils whom the teacher taught prior to maternity leave in exams taken during the teacher's maternity leave.

In the unlikely event of there being no evidence at all on which to base a pay decision because of a teacher's absence on maternity leave the School may make a pay decision based on the previous two years' performance and appraisals.

Where a pay decision requires evidence of two years performance this period may be extended to three years if the teacher was absent for one year on maternity leave.

The purpose of these provisions is to ensure that a teacher on maternity leave is not unfairly prejudiced in her career progression. We believe that this is a proportionate approach as it does not give an automatic pay rise but rather allows one that is connected to past performance.

For other absences such as long term sick or prolonged suspension we will follow the same principles in this section.

Monitoring

<https://www.gov.uk/government/publications/school-inspection-handbook>

Safeguarding

We will follow the requirements of STPCD 2021 in relation to the safeguarding of teachers' salaries, taking into account the relevant sections of this document.

Appendix 1 – Delegation of Powers to the Pay Committee by the LAC



LDBS Academies Trust

Appendix 2 – Leadership Pay Ranges & Points

[Academy Leadership Scales](#)

[LAT Model for School Leadership Structure](#)

[Pay Points](#)



LDBS Academies Trust

	Inner London Area	Outer London Area	Fringe Area
1	£61,554	£55,881	£53,198
2	£62,857	£57,180	£54,496
3	£64,187	£58,497	£55,822
4	£65,538	£59,859	£57,183
5	£66,935	£61,249	£58,573
6	£68,361	£62,677	£60,001
7	£69,942	£64,259	£61,582
8	£71,327	£65,642	£62,962
9	£72,858	£67,177	£64,500
10	£74,479	£68,799	£66,120
11	£76,154	£70,473	£67,796
12	£77,691	£72,009	£69,332
13	£79,385	£73,708	£71,030
14	£81,120	£75,433	£72,763
15	£82,888	£77,209	£74,532
16	£84,841	£79,157	£76,481
17	£86,566	£80,884	£78,215
18	£88,496	£82,816	£80,134
19	£90,446	£84,769	£82,084
20	£92,447	£86,764	£84,092
21	£94,491	£88,812	£86,138
22	£96,594	£90,906	£88,237
23	£98,737	£93,057	£90,381
24	£100,951	£95,267	£92,595
25	£103,211	£97,531	£94,854
26	£105,521	£99,840	£97,170
27	£107,891	£102,213	£99,537
28	£110,327	£104,648	£101,967



LDBS Academies Trust

29	£112,823	£107,134	£104,462
30	£115,382	£109,699	£107,018
31	£117,995	£112,315	£109,637
32	£120,678	£114,996	£112,328
33	£123,438	£117,758	£115,083
34	£126,247	£120,566	£117,891
35	£129,141	£123,457	£120,786
36	£132,092	£126,409	£123,737
37	£135,141	£129,457	£126,780
38	£138,235	£132,557	£129,880
39	£141,365	£135,683	£133,006
40	£144,656	£138,974	£136,299
41	£148,028	£142,340	£139,662
42	£151,483	£145,798	£143,128
43	£153,490	£147,866	£145,218



Appendix 3 – Upper Pay Range Criteria

The Headteacher may only allow a teacher to join the Upper Pay Range if the

Headteacher is satisfied that:

- (a) the teacher is highly competent in all elements of the Teachers' Standards; and
- (b) the teacher's achievements and contribution to the School are
substantial and sustained.

To pass these two tests, the teacher must demonstrate clear and secure evidence covering a period of at least 2 years of:

- (a) all their teaching being at least consistently good with a significant proportion outstanding;
- (b) excellent depth and breadth of knowledge, skills and understanding of the Teachers' Standards and of developing adherence to those Standards by colleagues;
- (c) consistently positive impact on pupil progress to achieve or exceed expected outcomes;
- (d) consistently positive impact on raising standards across the School, not just in the teacher's own classroom;
- (e) effectively demonstrating to colleagues good and outstanding teaching and learning practice and how to make a contribution to the work of the School;
- (f) effectively working collaboratively across the School in a wider role or outside the School;
- (g) effectively leading and developing a team; and
- (h) effective or innovative use of CPD opportunities.



Appendix 4 - The School Staffing Structure

Academy Leadership Scales

School Band (Group size)	Headteacher Leadership Scale	Steps	Deputy Leadership Scale	Steps	Assistant Head Leadership Scale	Steps
1	L6 – L17	11	L1 – L9	8	TLR	8
2 (1 form of entry) SM, SA, MA, HT, SR	L9 – L21	12	L3 – L11	8	L1 – L9	8
3 (2 form of entry) SASF, SF, MP	L12 - L24	12	L5 – L14	9	L3 – L12	9
4 (3 form of entry)	L15 - L27	12	L7 – L17	10	L5 – L14	9

LAT Model for School Leadership Structure

0.5FE	1FE	2FE	3FE
Head of School	Headteacher	Headteacher	Headteacher
1 Senior Teacher (TLR)	2 Assistant Headteachers (at least one in class)	1 Deputy Headteacher 1 Assistant Headteacher OR 2 Assistant Headteachers (at least one in class)	1 Deputy Headteacher AND 2 Assistant Headteachers
- Move towards Business Managers reporting directly to the CFO - SENCO/Inclusion Lead is always part of the leadership team			



Appendix 5 - Agenda for Pay Appeals

1. Introductions

Having agreed the order of the agenda with all present, the Headteacher/chair introduces her/himself and allows an opportunity for all others present to do so.

2. Nature of the complaint

The Chair of the Pay Appeal Panel checks that all parties have the relevant documents and identifies the specific complaint.

3. Presentation by management

The original decision maker explains that basis on which the original pay decision was made. This may include oral statements from the appraiser or pay recommender.

4. Questions by member of staff

The member of staff and/or companion may question the original decision maker and any other person giving oral statements.

5. Questions by the Panel

Members of the Pay Appeal Panel may question may question the original decision maker and any other person giving oral statements.

6. Presentation by member of staff

The member of staff concerned and/or companion presents their case. Witnesses may be called.

7. Questions by original decision maker

The original decision maker may question at this point in the procedure.

8. Questions by the Panel

Members of the Pay Appeal Panel may question may question the original decision maker and any other person giving oral statements.

9. Final statement by the Original Decision Maker

The original decision maker may make a final statement.

10. Final statement by the member of staff

The member of staff may make a final statement