

Scheme of Delegation

Board Approval: 17th September 2025

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Version history

Revision history			
Version	Date approved	Author	Summary of changes
4.0	17 th September 2025	C Rossiter	Amends to governance, educational performance, safeguarding, people and finance. Introduction of sustainability and climate change.
3.1	6 th March 2025	C Rossiter	Amends to educational performance, people and finance.
3.0	21 st September 2024	C. Rossiter	Annual revisions following the publication of AH 2024.
2.0 (2023)	28 th September 2023	C. Rossiter	Significant revisions to all areas
1.0 (2022)	14 th December 2022	C. Rossiter	New draft

Introduction

In accordance with the Academy Trust Handbook, Master Funding Agreement and the other expectations and requirements on School Trusts (including those which relate to company and charity law in England and Wales), the Trust Board must approve a written scheme of delegation which articulates its internal controls.

Each section lays out the specific authority, decision making powers and actions that will need to be taken to ensure that the Trust fulfils its objectives and meets statutory and regulatory requirements. The responsible owner of each action is indicated in one of four columns which are relevant to individual roles and responsibilities.

In accordance with the Academy Trust Handbook the Board of Trustees conducts its business through the following committees:

- Finance, Audit and Risk committee (FARC)
- Education and Standards committee (EASC)
- Remuneration Committee (RemCo)
- Local Committees for each school (LoCo)

Committees help ensure Trust Board scrutiny is both manageable and thorough across all areas of the Trust operations, including its schools. Where appropriate delegated authority and oversight from each committee are noted in the tables below.

Where there is more than one owner then the the decision maker to the left of the table takes precedent, e.g. the Trust Board can overrule the decision of the CEO, Executive, Local Committee and Principal.

The Scheme of Delegation is reviewed annually alongside updates to legislation and regulatory guidance. The Scheme refers to the Academy Trust Handbook (AH), Charity Commission (CC) guidance and others throughout.

Note that should LAT be issued with a direction by DfE, or its agencies, delegated powers may be changed or removed. Any actions that could be affected in this circumstance must be raised with the CEO prior to any decision-making or action.

Key

CEO	Chief Executive Officer
CFO	Chief Finance Officer
DoE	Director of Education
DoS	Director of Safeguarding
DGO	Director of Governance and Operations
HoDDIT	Head of Digital, Data and IT
HoSEP	Head of Strategic Estates and Project Management
HoPF	Head of Philanthropy and Fundraising

Trust Governance		Delegated by Members?	Delegated by Trust Board?	CEO	Executive
Members and Trust Board	Approve and amend articles of association	No – Members to approve through special resolution		Prepare taking legal advice as needed	No Delegated Accountability
	Approve Scheme of Delegation	Yes	No, approved by majority	Approve for Executive	DGO to review and present to Trust Board for approval. EDs to make recommendations
	Appoint and remove up to 5 Members (Minimum of 3 required)	No - Members to approve	No delegated authority		
	Appoint and remove up to 10 Trustees	No - Members to approve			
	Appoint Trust Board Chair	Yes	No, confirmation of appointment made annually	No delegated authority	
	Link Trustees (safeguarding, health and safety): appoint and remove	Yes	No, appointments confirmed annually	Make recommendations to the Board	Eds to contribute to Link role descriptions, induction and training
	Committee Chairs (Trust and Local): appoint and remove	Yes	No, confirmation of appointment made annually	No delegated authority	Director of Governance to propose appointments.
	Appoint and remove Accounting Officer	Yes	No, approved by majority		
	Accounting Officer to act in accordance with requirements	Yes	Yes	Refer to 1.31 – 1.38 of Academies Handbook.	Advise on duties.
	Appoint and remove Governance professional and Company Secretary	Yes	No, Trustees appoint in accordance with Articles	Make recommendations to the Board	No delegated authority
	Governance Code of Conduct	Yes	No, approved by majority	Advise the Board	
	Trustee recruitment, induction and training			Make recommendations and contribute to induction and training	
	Approve annual accounts	Yes, to be received at AGM	No, approved by majority	Prepare and report	Accountable for ensuring that the annual accounts are filed with Companies House within the appropriate timeframe
	Appoint External Auditors	No, appoints in accordance with Academies Handbook	Makes recommendations to Members	Makes recommendation to Trust Board for external auditor	Makes recommendations and provides guidance and support on procurement
	Appoint Internal Auditors	Yes	No, approved by majority	Recommends to Trust Board	

Comply with requirements of; Academies Handbook and Funding Agreements, relevant legislation in respect of Companies, Charities in England and Wales, Health and Safety and Employment. Apply the requirements for the highest standards of governance, in line with the Trust Quality Descriptors	Must Comply			
Determine compliance framework (including policies)	Yes	No, to be approved by Board	Must comply	
Implementation and adhere to policy and guidance	Yes	Yes		
Oversight of internal control framework, including; risk management including corporate risk register, internal assurance and external auditing (AH, 2.6 – 2.7).	Yes	FARC to review risk dashboard at each meeting with a full review of the CRR completed biannually.	Make recommendations to the Board and FARC on new and emergent risks and countermeasures.	DGO to prepare CRR and report to Board
Approve Admissions policy and criteria	Yes	No	Advise on policy and arrangements	Prepare policy and criteria
Term dates and hours: approve	Yes	Yes	Approve	DoE to work with principals to ensure compliance
Admissions, exclusions and appeals	Yes	Yes	Advise Board on requirements and recommend to Board.	Design policies and processes for approval
Manage conflicts of interest	Manage conflicts of interest in keeping with regulatory requirements and Nolan Principles. All trustees, senior employees (directors, principals, SBMs), local committee members must declare interests to the DGO.			
Manage confidentiality and protect data and information	Must comply			
Publish governance information on Trust and school websites, and GIAS	Yes	Yes	Oversee on behalf of the Board	DGO to ensure information is accurate and published in a timely manner
Maintain register of interests (AH 1.45-1.48)	Yes	No	Must declare interests	DGO to prepare. All senior employees to disclose conflicts of interest.
Ensuring that there are appropriate financial controls so that there is regularity, probity and value for money in relation to the management of public funds	Yes	No	Advise the Board	CFO to design and implement

Local Committees		Delegated by Trust Board?	Executive	Local Committee	Principal
	Recruitment procedures for Local Committees	Yes	Advise and recommend	Manage process in accordance with governance handbook	Advise on skills, experience and suitability of candidates
	Appoint and removal of Local Committee Members	No	CEO to approve appointments and has the power to remove members	Governance Coordinator and Chair to recruit and onboard new members.	No delegated authority
	Appoint and removal Local Committee Clerk	Yes	DGO to manage	No delegated authority	
	Ensure at least two parent governors appointed to each Local Committee	Yes	DGO to oversee	Hold elections with the support of the Governance Coordinator	Advise on skills, experience and suitability
	Appointment of Local Committee link roles (safeguarding, careers, EHCP outcomes, statutory grants)	Yes	DGO to oversee and advise	To determine and appoint links	Advise on role requirements
	Approval Local Committee ToR	No	DGO to prepare and submit to Board	No delegated authority	
	Publish governance information on school websites and GIAS	Yes	DGO to oversee and review at least twice per year.	Data to be declared as required and recorded by the Governance Coordinator	No delegated authority

Strategy		Delegated by Trust Board?	CEO	Executive	Principal
Strategy	Set Trust vision and values	No - Members	Advise and recommend to Members and Board	Support CEO to formulate	
	Set Trust strategy and annual plans	No	Responsible for setting the strategy with the Board	Contributes to strategy and leads on planning within directorates	Incorporates objectives into local plans. Completes annual school level planning.
	Growth and expansion of new and existing facilities	No	Create a suitable business case and plan for any change	Support the CEO in the formulation of any plans and actions.	Contribute to planning.
	Other major strategic decisions affecting trust growth and sustainability	No	To provide guidance to the Trust Board as required	Support the CEO and act as directed.	

Educational Performance		Delegated by Trust Board?	CEO	Executive	Principal	Local Committee
Improvement	Create School Improvement Plans	Yes	Lead and advise the Board on programme for improvement and approve all plans.	DoE and CEO to approve and oversee school implementation	Plan and deliver against requirements, in consultation with DoE.	Receive plans at first meeting of the year and review termly thereafter.
	Monitor progress towards School Improvement Plan objectives and challenge leaders accordingly	No	Report to Board and recommend actions	Support CEO to monitor and report. DoE to challenge Principals through performance management.	Report progress to Executive and Local Committee within agreed timeframes.	Review plans and progress towards objectives termly. Visit school as part of monitoring efforts at least termly.
	Deploy central resources to support school improvement, including external consultants and agencies	Yes	Monitor resources to ensure impact and value for money.	Propose, plan and manage the work of external support for CEO approval.	Work with Executive and report on central resource used to DoE/CEO.	No delegated authority.
	Devise Trust inspection attendance protocol	No	Review and recommend to EASC	DoE and DGO to formulate	Familiarise with SLT and Local Committee	Chair to participate in inspection activities.
Quality	Monitor standards of curriculum, assessment and pedagogy	No	Report and advise EASC	Report through Trust Quality Assurance Framework	Drive standards in line with expectations across school	Scrutinise progress as part of termly visits and meetings with leaders.
	Establish curriculum model and pedagogy principles	Yes	Review and recommend	DoE to formulate	Ensure consistent application and monitor and evaluate.	Talk with pupils and staff about implementation and impact.
	Trust-wide education policies: RSHE, RE, collective worship, teaching of reading and phonics	Yes	Approves policies and reviews work of DoE	DoE to formulate	Ensure compliance with policies	No delegated authority.
	Behaviour	Yes	Review and hold to account in line with school standards	DoS and DoE to support school teams through guidance, training and resources	Implement practice and requirements. Report incidents to local committee termly.	Review and scrutinise relevant data at least termly.
	Suspensions and exclusions	Yes		DoS to monitor suspensions and exclusions in accordance with statutory guidance	Ensure all suspensions and exclusions are reported to DoS within 24 hours.	
	Monitor PPG spend/impact and report annually	Yes	Review PPG planning and impact for the Trust as a whole.	DoE to monitor PPG use and impact and challenge leaders on use.	Report strategy and impact to Local Committee and publish on school website annually.	Review and approve plan and impact report in prior to December deadline.

	Extra-curricular activities and Quality of Life Framework	Yes	Report to EASC and receive quality assurance from Executive	DoE to support schools to implement activities and QoL.	Ensure pupils receive a wide range of activities which promote independence and non-academic skills	Challenge and feedback to school on how it is enhancing the QOL for all pupils.
	Career development opportunities from Year 8 onwards	Yes	Oversee	DoE to support school teams through guidance, training and resources	Appoint a careers lead. Oversee careers opportunities in line with guidance and report activity to Local Committee	Appoint a link member for careers and ensure a meeting with careers lead is held termly.
	Statutory entitlements (EHCPs)	Yes		DoE hold schools to account for the monitoring, tracking and implementation of entitlements, including Annual Reviews.	Ensure pupils receive entitlements and ARs are completed on time. Report progress and fulfilment to Local Committee, including ARs.	Review and scrutinise relevant data at least termly.
	Placement fees and commissioning	Yes	Oversees arrangements to ensure sustainability of placements and provision.	DoE and CFO to work with commissioning LAs to determine arrangements and review fee structures.	Ensure admissions processes are effective and timely, ensuring pupil numbers grow to or remain at PAN.	No delegated authority.

Safeguarding		Delegated by Trust Board?	CEO	Executive	Principal	Local Committee
Policy & Practice	Establish trust-wide safeguarding policy	No	Advise and recommend to Board	DoS to formulate	Ensure compliance across school by all staff and volunteers (including by interim, temporary or agency staff).	No delegated authority
	Establish pupil restraint policy	No	Advise and recommend to Board	DoS to formulate	Ensure compliance across school	
	Maintain a central team single central register	Yes	Review and hold to account	DoS to compile and report	Ensure the SCR is regularly reviewed and kept up to date by HR.	
	Appoint a safeguarding trustee and local committee link	No, appoint annually	Advise Board	DoS to support link trustees and committee members through meetings and SG network.	No delegated authority	Appoint a link member for Safeguarding.
	Ensure the highest standards of safeguarding are maintained in each school	Yes	Oversee and hold to account	Advise and uphold standards and expectations. DoS to provide support to DSLs.	Report safeguarding data, including trends, incidents and actions taken to Local Committee.	Review and scrutinise relevant data at least termly.
	Complete a safeguarding audit in each school termly	Yes	Oversee and advise	DoS to complete and report to EAS.	Assist DoS in review and action recommendations.	Receive an update on audit and track
	Report safeguarding data at each Trust Board and Local Committee meeting	Yes	Advise the Trust Board and EASC	DoS to report through Trust Quality Assurance Framework	Hold staff to account for the quality and accuracy of data.	Review and scrutinise relevant data at least termly.
	Ensure staff and volunteers complete statutory training	Yes	Advise and recommend	DoS and DGO to disseminate and monitor completion	Ensure staff and volunteers complete training within stipulated timeframes.	Complete annual training in September of each year.
	Ensure each school has a suitably trained DSL and deputy DSL	Yes	Oversee and report to EASC	DoS to support Principals to appoint and manage.	Appoint, manage and develop.	No delegated authority
	Maintain safeguarding information and store this securely	Yes	Oversee and hold to account	DoS to review as part of audit.	Ensure compliance with standards.	No delegated authority
	Ensure safer recruitment policy established and processes followed	No	Advise and recommend to EASC	DoS and DGO to formulate.		Complete training and comply with requirements when recruiting new members.
	Ensure internet filters and monitoring procedures are in place	Yes	Oversee and hold to account	DoS and IT to ensure systems in place.		No delegated authority

People & Human Resources		Delegated by Trust Board?	CEO	Executive	Principal
Culture	Create and maintain a values-led, child centred and inclusive culture.	No	Ensure culture is led by values and inclusion, including celebrating success and achievement and holding to account.		
	Monitor and publish equalities information (including objectives).	No	Advise and report to Trust Board.	DoE to support schools/ Principals.	Formulate and report. Implement objectives and report to Local Committees.
	Foster and espouse the Trust's values, Ethical Framework for Education, and adhere to the Nolan Principles	Enact as part of civic leadership.			
	Maintain a whistleblowing policy and procedures	No	Advise and recommend to Trust Board.	DoS to formulate	No delegated authority
Staffing	Agree Trust staffing structure and composition, including the need to restructure.	No	Advise and recommend to EASC	Support CEO to design and implement a Trust wide operating model.	No delegated authority
	Agree non-financial terms and conditions, including hours and working patterns.	Yes, but reserved for senior postholders	Advise and recommend	DGO and Head of HR to agree policy framework.	Consult with Executive as part of recruitment planning
	Create and monitor Trust Operating Model and its implementation through school establishment plans.	Yes	Implement operating model and ensure appointments complement structure and financial position.	Support CEO to design and implement a Trust wide operating model.	Implement plans in line with operating model. Submit business case for any other new or replacement roles.
Recruitment	Recruit and appoint a CEO / Accounting Officer	No	No delegated authority.		
	Recruit and appoint Principals and Deputies	Yes	Approve.	DoE to support with recruitment of Principals. Directors to make recommendations to CEO.	No delegated authority
	Recruit and appoint Central Team, including internal deployments	Yes	Oversee and implement		
	Recruit and appoint School Team, including internal deployments	Yes	Oversee and advise	DoE and Head of HR to support Principals as required.	Determine requirements and recruitment process in line with Operating Model. Seek executive approval via business case for new roles.
Pay	Approval of annual pay awards for teachers, support staff and central team.	Yes	Approve pay outside of agreed pay structure.	DoE and Head of HR to ensure school staff pay is made within pay structure.	No delegated authority. Advise on team changes and make proposals as required.
	Approval of executive pay	No, senior posts determined by RemCo	Advise and recommend senior postholder pay to RemCo.	No delegated authority	
	Approval of pay policy and wider remuneration and benefits	No	Advise and recommend to RemCo in line with budget.	Head of HR to formulate policy.	Implement policy as directed.

People & Human Resources		Delegated by Trust Board?	CEO	Executive	Principal
	Report on all employees who receive total remuneration over £100k, to include any off-payroll payments.	No, refer to 2.29 of Academy Trust Handbook	Oversee and implement	Head of HR to report and publish information on Trust website. DGO to approve.	No delegated authority
	Salary sacrifice schemes (electric vehicles)	No, requires DfE approval.	Refer to 2.31 of Academies Handbook.		
	Payroll management, including pensions.	Yes	CEO to direct HR to make pay increases.	Head of HR to compile central monthly pay report. DGO to approve.	Principal to approve school monthly pay report, formulated by SBM.
Performance	Performance management of CEO	Chair to lead with the support of one other Senior Trustee.	No delegated authority		
	Performance management of Central Team	Yes	Lead and advise. Performance manage Directors.	Directors to manage central team performance.	No delegated authority
	Performance management of Principals	Yes	Report to RemCo as required	DoE to performance manage Principals with advice from Directors.	Participate in process and self report against objectives.

Data, digital and technology		Delegated by Trust Board?	CEO	Executive	Principal
Policy & Standards	Establish trust-wide Data Protection policy	Yes	Advise and recommend to FARC	DGO to formulate policy.	Ensure implementation in line with requirements
	Apply Digital and Technology Standards (AH, 1.16, 6.14)	Yes	Advise and recommend to Board	Head of Data, Digital & Technology to formulate plan and implement	Deploy staff to complete actions, including digital champions and ensure compliance across schools
	Apply controls to user accounts and access privileges	Yes	Oversee	DPO to formulate access schedule for implementation Trust wide	Ensure compliance with requirements across schools
	Reporting cyber and data incidents	Yes	Advise Board	Head of Data, Digital & Technology to ensure system monitoring and reporting in place.	Ensure suspected or actual incidents are reported to HDDT and DPO.

Estates Management and Health & Safety		Delegated by Trust Board	CEO	Executive	Principal
Health & safety	Establish Trust Health and Safety policy	No	Review and recommend to FARC	DGO to draft and submit for approval.	No delegated authority.
	Critical incident reporting	No	Oversee and hold to account	DGO to coordinate reporting with school staff	Oversee school staff and ensure compliance. Report all RIDDOR incidents to DGO.
	Health and safety RIDDOR reporting	Yes		Ensure all staff complete training and records stored centrally.	
	Statutory training	Yes		DGO to design and implement a programme to ensure compliance across Trust and risk assessments in place.	Oversee and ensure risk assessments are effective and completed in a timely manner, including in line with safeguarding and behaviour requirements
	Local H&S arrangements, including risk assessments, fire assessments and compliance testing	Yes		DGO to ensure asbestos management survey, register and management plan in place, where needed.	Ensure Sites staff have completed asbestos training and areas with asbestos are monitored for damage. Report any damage immediately to DGO.
	Asbestos management	Yes	Ensure compliance	DGO and DoS to review and approve.	Complete plans and submit to DGO for review
	Maintain business continuity plans and ensure they are revised at least annually	Yes			
Fixed assets	Management of capital projects	Yes	Agree plans and oversee progress	DGO to direct and coordinate projects as required.	Prepare and submit capital bids to Executive.
	Acquiring or disposing freehold on land or buildings	No, ESFA approval required	Recommend and advise to the Trust Board and report to ESFA for approval (5.23 Academy Trust Handbook)		No delegated authority
	Acquisition or Disposal of fixed assets	No	Ensure best price that can reasonably be obtained, and maintaining the principles of regularity, propriety and value for money (5.24 Academy Trust Handbook)		
	Asset register	Yes	Review and quality assure	DGO to maintain a Trust-wide asset register	
Estates	Sustainability and Climate Change Strategy and action plans	Yes. Board to appoint a link member.	Advise and oversee.	DGO and HoSEPM to produce strategy for approval by FARC. DoE to support development of sustainability curriculum in schools.	Sustainability included in curriculum. Staff to deliver actions as needed.
	Buildings condition surveys and Condition Data Collection.	Yes	Oversee and hold to account	DGO to commission conditions surveys and develop actions accordingly and participate in the CDC process as required.	Participate in surveys as required. Maintain a log of completed works and report to the DGO.
	Estate investment, including CIF.	Yes		DGO and HoSEPM to determine project feasibility and propose projects to the Trust Board.	Support and advise DGO to determine needs and requirements.

Estates Management and Health & Safety		Delegated by Trust Board	CEO	Executive	Principal
	Estate management is lead using GEMS, including strategy and asset management (AH, 1.20)	Yes		DGO to lead estate management and complete GEMS self-assessment annually.	Site management to support the delivery of estates strategy.
	Planning and delivery of general maintenance and development of the estate	Yes		HoSEPM to coordinate with schools on requirements and ensure the upkeep of the estate. DGO to oversee.	Oversee the work of facilities staff

Sustainability and Climate Change		Delegated by Trust Board	CEO	Executive	Principal
Sustainability	Sustainability and Climate Change Strategy and action plans	Yes. Board to appoint a link member.	Advise and oversee.	DGO and HoSEPM to produce strategy for approval by FARC.	Site management to support the delivery of sustainability strategy. Staff to support climate change initiatives.
	Schools to appoint a sustainability lead.	Yes		DGO and HoSEPM to advise	Identify and nominate a sustainability lead.
	Sustainability in the curriculum, including green skills and careers, food and diet,	Yes	Oversee and hold to account	DoE to support development of sustainability curriculum in schools.	Sustainability included in curriculum. Staff to deliver actions as needed.
Operations	Estate and infrastructure	Yes		DGO and HoSEPM to identify and progress projects to reduce energy usage and improve resilience	Support the delivery of strategy.
	Operations and supply chains	Yes		DGO to ensure procurement prioritises suppliers who hold a stated commit to net zero by 2050.	Ensure all procurement activities make use of sustainable frameworks.
	Sustainability disclosure standards	No		CFO to ensure sustainability related financial information is reported in annual accounts.	No delegated authority.

Budgeting		Delegated by Trust Board	Responsibility	Authority
Budget & Reporting	Budget setting process	Yes, but budgets are to be agreed by Trust Board annually. Monitoring of budgets to occur monthly	Principals and Exec Team Lead	Agree academy improvement priorities and using financial benchmarking and insights tool to inform provision costing (AH, 2.14).
			CFO	Approve academy budgets to be reviewed by the Executive Board, including independent verification of benchmarking and insights.
			CEO and Executive	Agree budgets by academy and approve submission to FAR Committee.
			Finance Audit & Risk Committee	Approve or reject individual academy budgets annually and make a recommendation to the Trust Board.

Budgeting		Delegated by Trust Board	Responsibility	Authority
	Budget holder responsibilities	Yes	Principal, School Business Manager, and CFO for central team	Budget monitoring is the responsibility of the budget holder, and the budget must not be overspent at any time during the year unless through prior agreement from the appropriate authorisation level.
	Termly budget re-forecast	Yes	Finance Audit and Risk Committee	Termly updates to be provided by the CFO. Any deterioration to budget to be authorised by FARC, who will advise the Trust Board of the changes.
	Monthly Management Accounts	No	Chief Finance Officer (CFO)	Monthly reporting pack to be produced and sent to the CEO and Executive Board. A copy is also to be sent to the Chair of Trustees and all Trustees on FARC.
	ESFA Reporting	No	Accounting Officer in conjunction with CFO	An annual Financial Reporting Timetable will be released by the ESFA dates and requirements will be included on this timetable of submissions to the ESFA i.e. Forecasts and Budget returns.
	Managing Bank Accounts	No	Trust Board must approve the opening of new accounts and signatories to those accounts.	Bank accounts will only be opened in line with the Trust's investment policy, for the purpose of implementing the policy. The CFO is responsible for selecting the banking institution and negotiating terms and conditions where appropriate. Two Executive Directors must authorise the opening of all bank accounts in writing. The CFO must ensure that in the event of changes to key personnel, access to bank accounts is removed, and signatories are updated immediately.

Purchasing Authority		Delegated by Trust Board	Responsibility	Authority
Procurement and Purchase Order Limits	Due diligence required for all suppliers.	Yes	All budget holders	Refer to 2.24 of Academies Handbook.
	Up to £100	Yes	School Business Manager or Head of Service	Oversee school finance assistants: Low value purchasing within budget.
	Up to £5,000			Value must be within budget.
	Up to £10,000		Principals	Three quotes required for whole contract costs. Where possible orders should be placed with existing suppliers or from catalogues. If a new supplier is required, then a new supplier form must be completed in advance.
	Up to £25,000		Executive	Tender process required. The CEO must approve any deviation from policy, within spending authorities, or otherwise seek Board approval.
	Up to £100,000		CEO	
	Over £100,000	No	Trust Board	All purchases over £100,000 should be reviewed by the Finance, Audit and Risk Committee who will make a recommendation to the Board.
	Over £214,904	No	Trust Board	Contracts for the supply of goods, works or services with a total lifecycle cost, including VAT must be approved by the Board in accordance with the Procurement Act (2023). Independent advice should be sort by their the DGO or CFO to support tender processes.

Finance		Delegated by Trust Board	Responsibility	Authority
1	Collection and receipt of cash and cheques	Yes	School Business Manager	Cash must be receipted by the person with delegated authority and recorded on the Finance system in a timely manner.

Finance		Delegated by Trust Board	Responsibility	Authority
				All on site cash and cheques must be locked in the safe.
	Banking of cash and cheques	Yes		Cash and cheques should be banked on a weekly basis and should not be allowed to accumulate above £1,000. Banking should be checked and agreed by another member of staff before being banked and should relate back to receipts issued.
	Petty Cash	Yes		No petty cash should be available at Liberty academies (unless no other viable options exist, and this is agreed in advance with the CFO).
	Debt Write-Offs	Yes	CEO and CFO	CFO, up to £10,000; CEO, between £10,000 - £45,000; EFSA, £45,000 or 5% of total annual cumulative income up to £250,000.
	Reserves Policy (AH 2.8)	No	FARC	CEO and CFO to propose reserve position and report to FARC quarterly. FARC to approve reserves policy and target reserves position at least annually.
	Managing investments	No	Trust Board	The Trust Board must ensure that investments are made to further the trust's charitable aims and investment risk are properly managed. This includes seeking independent advice from a suitably qualified advisor (CC14).
	Review top-up funding requirements annually at full cost	Yes	DoE and CFO	DoE and CFO must work with commissioners to ensure sustainability of placements by determining costs of provision. LAT's top-up requirements must be supported by an adequate evidence base, which takes account of required provision and any changes required over time. Changes should be reflected in educational offer and associated staffing structure.
	Admissions and associated income	Yes	CFO and DOE	CFO and DOE to admissions and work undertaken to ensure continuity of pupil numbers to FARC.
	Income generated from other sources	Yes	CEO and CFO	CEO and CFO, supported by HoPF, to report income generated and predictions to FARC.
Payments	All payments, whether individual items or payment runs.	Yes	Executive, Finance Manager, Chair of Board or FARC.	Authorisation of the payment requires a combination of any two signatures via online banking.
	CEO expenses	No	Chair of Trust Board or Chair of FARC	Any expenses claimed must be in line with the Liberty expenses policy.
	Staff expenses	Yes	Line Manager	Any expenses claimed must be in line with the Liberty expenses policy.
	Trustee and local committee expenses	No	Board or Committee Chair	Refer to LAT policy and or guidance on trustee expenses and payments (CC11).
	Non- contractual severance or compensation payments	No	ESFA and Board approval required.	Refer to 5.7 – 5.13 of the Academy Trust Handbook.

Finance		Delegated by Trust Board	Responsibility	Authority
	Novel, contentious or repercussive transactions and Ex Gratia payments.	No	ESFA and Board approval required before agreement.	Refer to 5.5 of the Academy Trust Handbook
	Redundancies and terminations	No	CEO to approve all redundancies on advice from CFO and DGO	HR to advise on regularity and process; CFO to advise on affordability and financial impact; CEO to approve
	Procurement Cards	Yes	Card holders	Procurement cards should only be used for purchases where the standard invoicing method is not available. Cards must always be kept on the person of the card holder or in the school safe. All transactions must be supported by a receipt and recorded on the finance system in a timely manner and no later than by the end of the month. Orders should be placed only by the card holder and the card holder always remains accountable for the card and its use. When a card holder leaves LAT the CFO must be immediately informed and the card must be returned to the central finance team who must destroy the card.
	Standing orders and direct debits	Yes	Bank signatories	All requests should be sent to the finance team for approval.

Finance		Delegated by Trust Board	Responsibility	Authority
Other Transactions	Contracts	Yes	DGO	All new contracts and contract renewals must be authorised by the DGO prior to agreement. Contracts must deliver best value. Conflicts of interest must be disclosed prior to contract signing. Tender processes must adhere to purchase order limits.
	Purchase or sale of any freehold property	No	ESFA and Board approval required.	ESFA approval required prior to the sale or purchase of any freehold property. Refer to 5.23 -5.24 of the Academy Handbook.
	Granting any leasehold or tenancy agreement	No		ESFA approval is required for some lease types. Refer to 5.26 – 5.28 and 5.33 of the Academy Handbook.
	Taking up any leasehold or tenancy agreement for more than seven years	No		
	Taking up a finance lease on any class of asset for any duration from another party	No		
	Related Party Transactions	No	Board approval required.	The Trust must inform ESFA of all related party transactions and seek approval for those over £40,000 in the same financial year (5.42 of the Academy Trust Handbook). All over RPTs must be reported to the accounting officer and no retrospective approval is permissible.