

We are an **ambitious** and **inclusive** Trust of schools  
strengthening communities through excellent education.

# **Scheme of Delegation 2022-2023**

## **Contents**

**1.0 Introduction**

**2.0 Key to summary of delegations**

**3.0 Summary of delegations**

**4.0 Summary of financial authorisation levels**

## 1.0 Introduction

As a Multi Academy Trust (MAT), the Trust Board of the Ted Wragg Trust (TWT) is accountable in law, for all major decisions concerning the schools and subsidiary companies.

The Trust Board is not required to carry out all the Trust's governance functions and many can, and should be delegated to the CEO & Executive Teams, The Trust Board's Committees and the school Local Governing Boards (LGBS).

The Scheme of Delegation (SoD) is the key document that defines the lines of responsibility and accountability in a MAT to ensure that the Members, Trustees, Trust Board Committees, Subsidiary Company, LGBs, Executive Leadership and School Headteachers understand their role and responsibilities.

This overarching SoD for decision making in the Trust should not be confused with the written Scheme of Delegation of Financial Powers referred to in the ESFA Academy Trust Handbook.

Where responsibilities are held both at individual school level and Trust wide, further breakdown of individual school responsibility can be found in the Leadership Handbook where the consistent core of expectation for Headteachers and their schools is clearly articulated.

## 2.0 Key to summary of delegations

R	A	Responsible and Accountable for action at this level
R		Responsible for action at this level
A		Accountable for action at this level (final decision and approval body)
S		Support and challenge to those accountable and/or responsible for decision making
C		Consulted by those accountable and/or responsible for decision making (this must be prior to any final decision)
I		Informed by those accountable and/or responsible for decision making (this may be after a final decision has already been made)

### 3.0 Summary of delegations

Ref	Delegations	Trust Board delegated authority	Source	Members	Trust Board	Committee	LGBs	CEO/DCEO & Senior Exec	Heads
<b>A) Governance</b>									
A.1	<b>Articles of Association (AoA) agree and review</b> updated version	No	ATH	A R	C			S	
A.2	<b>Member and Trustee appointments and removal from office</b>	No	ATH	A R				I	
A.3	- Members			A R	C				
A.4	- Trustees			A	R				
A.5	<b>Governance structures</b> (Trust and Local Governance)	No	ATH & AoA	I	A R			C	I
A.6	- Trust			I	A R		C	C	
A.7	<b>Local Governing Board (LGB) membership:</b>	No	ATH & AoA		A		R	S	C
A.8	- Chairs and LGB Governors Appoint/Remove								
A.9	- Parent & staff election Appoint/Remove				A R			C	
A.10	<b>Clerk Appointment(s):</b>	No	ATH		A R			C	
A.11	- Clerk to the Trust						A		C
A.12	- LGB Clerk(s)				A R		I	C	I
A.13	<b>Scheme of Delegation</b> , including policy approval delegations	No	ATH	I	A R			C	I
A.14	<b>Terms of Reference (ToR) and annual Cycles of Business: Trust Board, Trust Committees &amp; Sub-committees</b>	No	AoA, TWT GHB		A R			C	I
A.15	<b>Local Governing Boards (LGB) &amp; Supported LGB</b>						A R		C
A.16	<b>Terms of Reference and annual Cycles of Business: Education Scrutiny Panel (ESP), Inclusion &amp; Social Justice Panel (ISJP)</b>	Yes	TWT GHB		I	A (EC) R (EC)		C	
A.17	<b>Register of pecuniary, business &amp; loyalty interests</b> for Members, Trustees, Governors and Staff (as appropriate)	Yes	ATH & DfE		A R		R	R	R
A.18	<b>Trust &amp; Local Governance information</b> published on the Trust/School Website (as appropriate)	Yes	DfE		A			R	R
A.19	<b>Trust Risk Registers</b> (Strategic) Monitor & Review Trust Risk Register, including specific school strategic risks (as appropriate)	No	ATH		A	R (A&RC)	S	S	R
A.20	<b>Policies</b> - Review, define, delegate as per statutory policy approval, Trust or school as appropriate (see policy management schedule)	Yes	DfE		A R	R	R	S	
A.21	Annual <b>Skills Audit</b> of Trustees & Governors: ensure the boards have the right skills on the Trust and LGBs (financial & educational)	Yes	ATH, Competency Framework, Auditor		A R		R	S	

Ref	Delegations	Board delegated authority	Source	Members	Trust Board	Committee	LGBs	CEO/DCEO & Senior Exec	Heads	
<b>B) Trust wide organisational strategy</b>										
B.1	<b>Trust's Vision</b> , Ethos & Strategic direction	No	ATH	C	A	R		S	C	C
B.2	<b>Admission of new academies</b>	No	ATH	I	A	R	C (GC)		C	
<b>C) Finance</b>										
C.1	Appointment of External <b>Auditors</b>	No	ATH	A	R	C (A&RC)				
C.2	Annual Approval of <b>Annual Accounts</b>	No	ATH & Companies Act	I	A	R (F&RC)				
C.3	<b>Financial Reports &amp; Returns</b> - Funding & regulatory bodies - Accounting returns - Dept for Education & ESFA - PAYE & VAT returns	Yes	Financial regs		A	S (F&RC)		R		
C.4	Entering into <b>leases</b> or other <b>legal arrangements</b> (other than standard non-property operating leases - see purchasing)		ATH		A	R (F&RC)		R		
C.5	<b>Internal Control Systems</b> - establish control frameworks incl. internal audit - setting delegated authority limits for financial transactions - financial policies and regulations (incl. procurement strategy)	No	ATH		A	R (A&RC) R (F&RC)		S		
C.6	<b>Related Party Transactions</b> - Board oversight with approval delegated to F&R - records show transaction transparency & compliance	No	ESFA		A	R (F&RC)		S		
C.7	<b>Budget &amp; Management Reporting</b> - Annual Budget - receipt and review of management accounts and financial forecasts	No	ATH		A	C (F&RC)		R		
C.8	- reporting arrangements on use of educational grant funding (relevant committees as appropriate)	Yes	ATH			A	I	R	R	
C.9	<b>Banking Authority &amp; Cash Management</b> - Cashflow Management, Treasury & Investment Policy	Yes	TWT Financial Regs		A	C (F&RC)		R		
C.10	- Open a bank account and approve signatories					A (F&RC)		R		
C.11	<b>Fixed Assets</b> ; management of capital projects and disposal of assets	Yes	Financial Regs			A (F&RC)		R	R	
C.12	<b>Insurances</b> ; Annual Risk Review & Premium Renewal	Yes	ATH			A (F&RC)		R		

Ref	Delegations	Board delegated authority	Source	Members	Trust Board	Committee	LGBs	CEO/DCEO & Senior Exec	Heads
<b>D) Education</b>									
D.1	<b>Trust School Improvement Strategy</b>	Yes	ATH	I	A	R (EC)	C	R	C
D.2	Commission ESP & ISJP Framework & appoint non-executive panel members for ESP & ISJP	Yes	TWT		I	A (EC) R (EC)		C	C
D.3	<b>School improvement processes including data, targets and quality assurance</b> (Trust/school as appropriate)	Yes	ATH			A (EC)	R	R	R
D.4	Governance for attendance at School <b>Ofsted inspections</b>	Yes	EIF & TWT GHB		I	A (EC)	C	R	C
D.5	<b>Stakeholders:</b> ensure engagement with the school community; parents, students, staff	Yes	ATH		I		I	A	R
D.6	Christian distinctiveness and SIAMs inspection process for Trust's church schools	Yes	AoA		I	A (EC)	R	R	R
<b>Curriculum</b>									
D.7	Design, review, monitor and develop Trust curriculum framework (approach)	Yes	DfE			A (EC)	C	R	C
D.8	Delivery of curriculum & assessment in line with Trust approach	Yes	DfE				S	A	R
D.9	Delivery of Early Years Foundation Stage (EYFS), in line with statutory requirements	Yes	DfE			I (EC)	S	A	R
D.10	Delivery of school careers programme, with regards to statutory requirements	Yes	DfE				R	A	R
<b>Behaviour &amp; Attendance</b>									
D.11	School reward & behaviour policies; review, agree & implement	Yes	DfE			I (EC)	R	A	R
D.12	Trust wide compliance with the statutory School Admissions Code including setting admission arrangements annually and accepting students in-year over PAN	No	Admissions Code & Admission Appeals Code		A		C	R	R
D.13	Admissions and attendance registers kept in accordance with regulations	Yes	DfE			I (EC)	R	A	R
D.14	Statutory guidance followed in relation to suspensions and permanent exclusions (PEX)	Yes	Suspension & PEX Stat Guidance		A		S	R	R
D.15	Directing of pupils offsite Trust wide is compliant with the statutory guidance for Alternative Provision, Trust Policies and Admission Authority delegated approval where applicable	No	Alt. Provision, Suspension & PEX Admissions Code		A			R	R
<b>School Organisation</b>									
D.16	Annual update of Admissions policy approval incl. compliance with the consultation timeline where change is proposed	No	Admissions Code		A		C	R	C

Delegations		Board delegated authority	Source	Members	Trust Board	Committee	LGBs	CEO/DCEO & Senior Exec	Heads
<b>E) People</b>									
E.1	Structure of/appoint/ remove CEO/DCEO/ Senior Executive Members	No	ATH	I	A	R			
E.2	Determination of pay ranges and performance management (Senior Executive)	No	ATH		A	R (CC)			
E.3	Appeals against CEO decisions	No	ATH		A	R			
<b>F) Compliance</b>									
F.1	Compliance with equalities legislation	No	Law		A			R	R
F.2	Compliance of Safeguarding Policy and associated procedures (incl. DBS checks)	No	KCSiE			A (EC)	R	R	R
F.3	Nominating safeguarding lead and SEND lead Trustees	No	ATH		A	R (EC)			
F.4	Compliance with SEND Code of Practice	Yes	Code of Practice			I (EC)	R	A	R
F.5	Health & Safety policy, strategy and compliance with statutory regulations	No	Law		A	R	S	R	R
F.6	Managing and monitoring Information Governance (incl. GDPR Compliant)	No	ATH & Law		A	R (A&R)	S	R	R
F.7	Complaints policy, compliance and monitoring (including complaints made to OFSTED or ESFA)	Yes	DfE		A	R (EC)	S	R	R

## 4.0 Summary of financial authorisation levels

Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Budget setting</b>		Senior, School and Business Executive <sup>1</sup>	Agree improvement priorities for the coming year	Annual
		Headteacher	Draft a budget plan	Annual
		Director of Finance <sup>2</sup>	Agree and recommend a budget plan to the Executive for the Finance and Resources committee to review	Annual
		Finance and Resources Committee (F&R)	Recommend a draft budget to the Board for approval	Annual
<b>Budget holders' responsibilities</b>	As per the individual budgets set	Headteacher / Budget holder	Budget monitoring is the responsibility of the budget holder and budgets must not be overspent at any time during the year unless through prior agreement from the appropriate authorisation level (virement)	Monthly
<b>Month end procedures</b>		Headteacher	All transactions to be processed and reconciled for the timely checking and production of monthly reports	Monthly
<b>Variations to budget heads (virement)</b>	Up to £20,000	Director of Finance and Headteacher / Executive Leader	Subject to consideration (one-time versus recurrent need), medium-term and corporate sustainability, link to improvement priorities	As necessary
	£20,001 - £50,000	As above, plus the Chief Executive Officer (CEO)	As above	As necessary
	Over £50,000	Trust Board Member (Chair, Vice Chair, Chair of Finance and Resources), Chief Executive and Director of Finance	As above	As necessary
<b>Capital Budget and variations</b>		Finance and Resources Committee to recommend to the Board	Recommend the capital programme and variations to the Board in line with need (health and safety, condition) and strategic priorities.	Half-termly

1 Senior Executive: CEO, Deputy Chief Executive, Director of Education, Director of Finance, Director of People and Strategy.

Business Executive: CEO, Deputy Chief Executive, Director of Finance, Director of People and Strategy and functional heads (Finance, HR, ICT, Estates, Governance)

School Executive: CEO, Deputy CEO, Director of Education, Director of People and Strategy, Director of Performance, Director of Behaviour, Safeguarding and Attendance, Senior HTs.

References to the 'Executive' include the above three bodies, and their members.

<sup>2</sup> To secure resilience, the Director of Finance and Assistant Director of Finance may act on behalf of each other. The Deputy Chief Executive Officer may also act for the Chief Executive Officer during periods of absence. The summary as drafted, reflects the primary accountability for each function.



Delegated Duty	Scope	Delegated Authority	Method	Review Period
			Priorities are informed by strategy, condition surveys, energy/health and safety audits and the sustainability of the estate.	
<b>Capital: ad-hoc and emergency works</b>	Up to £20,000.	Senior Executive. During holiday periods and / or emergency situations a member of the Senior Executive can approve up to £20,000 independently.  Subsequent report to Finance and Resources through to the Board.	Capital – projects are appraised on merit, therefore no formal virement process other than as above from revenue financing. (e.g. To enhance a scheme or progress a project outside the single capital pot (SCA)).	As necessary
<b>Use of Reserves (limited to non-recurrent and capital projects only)</b>	Subject to level of School balances	Finance and Resources	Reserves held in excess of the target percentage (currently 4%) will be reviewed by the Senior Executive & Trustees on a regular basis. Reserve use is strictly by application, and for non-recurrent or capital purposes only. Applications will be invited bi-annually and subject to the Trust not falling below the 4% minimum threshold.  <b>Provision suspended for Autumn Term1 (2022) due to economic conditions.</b>	Bi-annual
<b>Banking of cash and cheques</b>	Any	Business Support Officer, School Finance Officer or delegated administrative assistant	Cash and cheques should be banked on a regular basis (at least fortnightly) and should not be allowed to accumulate above £3,000. Banking should be checked and agreed by another member of staff before being banked and should relate back to receipts issued.	As required
<b>Reconciliation of bank accounts</b>		Central Finance Team	Bank accounts should be reconciled at least on a monthly basis by someone other than the person doing the banking. Bank reconciliations should then be signed by the Assistant Director or Director of Finance, dated and filed.	Monthly
<b>Payment by cheque</b>	Any	In accordance with the approved bank mandate (overseen by F&R)	Limited use only: e.g. parental refunds or infrequent supplier	As necessary
<b>BACS Payments</b>	Any	In accordance with the approved mandate (overseen by F&R)	Payment documentation reviewed. Two approvals required, with full audit trail. Release of payment must be separate to purchase approval documentation.	As necessary

Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Credit Card</b>	Limited to £5,000 except with the prior authority of the Director of Finance or Assistant Director	Named cardholder	The cardholder must ensure all transactions are supported by a detailed VAT receipt. Payments should only be made by the cardholder in accordance with financial regulations  Statements to be checked and signed by Line Manager	Monthly
<b>Standing orders and direct debits</b>	Any	As per BACS payments	As per BACS payments	As necessary
<b>Petty Cash</b>	£250 imprest, maximum. £50 on any one purchase	Assistant Director of Finance to agree imprest (which may be temporarily increased e.g. during Activities Week)  Accountability rests with the Headteacher who may delegate responsibility to the School Finance Officer or member of the administrative team.	Limited to £50 on any one purchase (except with prior agreement)  Valid till receipt or proof of payment is required  VAT receipts must be obtained where practical  Must not be used to purchase personal items  Limits may be temporarily increased, e.g. for trips.  Cross-referenced reconciliations are required monthly	Monthly
<b>Investments</b>		Director of Finance	The Director of Finance is responsible for producing cashflow forecasts and for making decisions on investments, providing information to the Finance and Resources Committee and Board of Trustees for scrutiny. Prior to investment of funds, two authorised signatures will be required from:  Director of Finance  Assistant Director of Finance  Finance Manager (limited to second signatory)	Half-termly
<b>Ordering goods and services (raising requisitions)</b>	Up to £1,000	Accountability rests with the Headteacher who may delegate responsibility to Budget holders.  Estates and ICT: All expenditure proposals above £1,000 should be discussed with the Estates Team and/or ICT to ensure best value, suitability of products, warranty t's and c's etc.	Estimated Price  Order from approved supplier list where possible  Orders should be approved before the order is placed with the supplier	As necessary

Delegated Duty	Scope	Delegated Authority	Method	Review Period
Ordering goods and services (raising requisitions)	£1,000 to £10,000	As above	Written quotation (two, preferably three, dependent on 'market-supply' and value), or Single Source Approval  Select approved supplier where available  If Single Source Approval is required, this must be signed as agreed by the Director of Finance	As necessary
	£10,001 - £40,000	As above, with the oversight of Finance and Procurement.	At least three competitive written quotations, or Single Source Approval (SSA) signed by the Director of Finance  Save evidence of quotations (as required by the central finance function) to support requisition approval  <b>Nb. The requirement for 'capital / estates' is currently two quotations for up to £20,000. This is in response to limited supplier following the COVID19 pandemic.</b>	As necessary
	£40,001 to £100,000	As above. Requires a formal process led by the Procurement Team under the oversight of the Director of Finance and Senior Executive.	At least three competitive written quotations / tenders against a formal Request for Quotation / Tender Process  Written contract required, signed by a Senior Executive Team member  Single Source Approval requires the agreement of Senior Executive (Authorised nominees: CEO / Director of Finance acting jointly)	As necessary
	£100,001 – Threshold levels under the Public Contracts Regulations <sup>3</sup> (currently £213,477 inclusive of VAT for supplies and services)	As above. Formal process led by the Procurement Team under the oversight of the Director of Finance  Spend must be authorised by the Finance and Resources Committee	Seek at least three competitive written quotations / tenders against a formal Request for Quotation / Tender Process  Written contract required, signed by a Senior Executive member.  Single Source Approval requires the agreement of Finance and Resources Committee	As necessary
	Above Procurement Thresholds	As above. Formal process led by the Procurement Team under the oversight of the Director of Finance  Spend must be authorised by the Finance and Resources Committee.  Documents must be overseen by legal and approved prior to advertisement	A compliant EU Tender process. You must consult with Procurement before any process is initiated or Contract created	As necessary

<sup>3</sup> Including those applying under the Light Touch Regime for Services and Concession Contracts Regulations.

Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Signature: Contracts relating to acquisition or disposition of any interest in land</b>		Chief Executive following approval by the Board of Trustees (subject to any necessary approvals of the ESFA)		As necessary
<b>Signature to Service Level Agreements / Contracts for other expenditure</b>	Academy	Up to £10,000 – Headteacher or appropriate Executive Lead (functions)		As necessary
	Academy or Trust-wide	Up to £40,000 – Procurement Manager		As necessary
	Academy or Trust-wide	£40,000+ - Director of Finance	Orders placed by the Trust for goods and services over £40,000 must be subject to a written contract, authorised and signed by the Director of Finance or duly authorised deputy.	As necessary
<b>Contracts for the engagement of staff or relating to conditions of employment or termination</b>		Chief Executive Officer in the case of the Senior Executive, and in other cases in accordance with the Schedule of Authorised signatories	Employees need a contract on their first day. Any contract changes need to be authorised as per the appropriate authority level (appointment of staff) and filed in the staff members file. These contracts will be periodically checked by HR and auditors.	As necessary
<b>Appointment of Staff</b>	Chief Executive Officer, DCEO and Senior Executive members	Board of Trustees		As necessary
	Headteachers	Chief Executive Officer in consultation with the Senior Executive	The role has been included in the budget, will not cause a deficit and reflects a pre-approved role or replacement of existing capacity. Offer must follow the Establishment Control process	As necessary
	Business and School Executive	Chief Executive Officer in consultation with the Senior Executive	The role has been included in the budget, will not cause a deficit and reflects a pre-approved role or replacement of existing capacity. Offer must follow the Establishment Control process	As necessary
	Teaching and support staff	Headteacher	The role has been included in the budget, will not cause a deficit and reflects a pre-approved role or replacement of existing capacity. Offer must follow the Establishment Control process	As necessary
<b>Pay Ranges to include TLRs</b>	CEO, Headteachers, Executive Leadership and Senior Professionals (School and Business Executive)	Chairs Governance Committee	Follows a robust evidence-based process to ensure that salary is a reasonable and defensible reflection of the individual's role and responsibilities.	Annual

Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Pay Ranges to include TLRs</b>	Headteachers	Chief Executive Officer	The range will be reviewed whenever there is a proposal to appoint a new postholder, where it becomes necessary to amend the Headteachers Group (because of a change in pupil numbers or where a post becomes responsible or accountable for more than one school on a permanent basis), or where it is necessary to reflect a significant change in responsibilities of the post.	As necessary
	Other staff	Headteacher / Executive Lead	Subject to budget and moderation through the Establishment, and Job evaluation. Market supplements may exceptionally be added where conditions require. Trust Pay Panel agreement required to market supplements.	As necessary
<b>Pay Review</b>	CEO, Headteachers, Executive Leadership and Senior Professionals (School and Business Executive)	Chairs Governance Committee	As outlined in the pay policy.  The CEO will moderate Headteachers' Pay recommendations and make pay recommendations to the Chairs Governance Committee	Annual
	Teaching	LGB Pay Committee	Ratify and approve increments in accordance with normal progression.	Annual
	Support staff	School Leadership Team	Support staff will receive their incremental progression annually. Progression on the NJC scales is automatic and may only be withheld where performance is being managed under the Capability policy	Annual
	Exceptional performance pay progression	Trust Pay Panel	Pay Panel to ratify exceptional progression and ensure consistency across the Trust.  Where postholder has demonstrated their performance has exceeded the expectations and where all objectives have been exceeded as part of an appraisal review, the postholder may apply for exceptional pay progression. Where the panel consider there is suitable evidence, early progression or an additional reference point on the relevant pay scale may be awarded.	As necessary
<b>Severance payments</b>	Up to £50,000  ESFA consent required beyond this as noted	Chief Executive Officer to approve. A business case is required (signed by the CEO and Director of Finance).  Where the non-contractual element is on or over £50,000, the prior approval of the ESFA is required. Legal advice should be sought.	Severance payments must be made in line with the Academy Trust Handbook	As necessary

Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Compensation</b>	Any	Headteacher / Executive lead with the oversight of the Director of Finance and HR/Legal as appropriate.  Oversight by Senior Executive.  ESFA prior approval required for payments in excess of £50,000.	Must be based on a careful appraisal, including legal advice where relevant, and ensure value for money.  The Trust must disclose aggregate transactions for any amounts and as such, payments in excess of £1,000 will be overseen by the Senior Executive.	As necessary.
<b>Ex gratia payments</b>	Any	ESFA consent required		As necessary
<b>Payroll processing</b>		Headteacher / Assistant Director of Finance	Headteacher to review schedule of payments against budget. The Assistant Director of Finance to review the monthly payroll. All changes must be authorised and signed off by the Headteacher or the appropriate Executive lead (Senior, School or Business Executive).	Monthly
<b>Authorisation of Overtime and Expenses</b>	Any	Headteacher / Assistant Director of Finance is accountable, with responsibilities assigned through the Schedule of Authorised Signatories.	Must be agreed in advance  Claims must be made monthly. Claims over three months' old will require the approval of the Director of Finance / Assistant Director of Finance and must be supported by an explanation of the delay.	As necessary
<b>Collection and receipt of cash and cheques</b>	Any	Business Support Officer, School Finance Officer or delegated administrative assistant	Cash must be receipted by the person with delegated authority and recorded in the appropriate ledger. All on site cash and cheques must be locked in the safe until banking	Daily
<b>Charging and remissions (Trips)</b>		Accountability rests with the Headteacher (responsibility may be delegated)	A lead member of staff must be appointed for each trip to take responsibility for the collection of sums due. The lead teacher must prepare an activities trip costing to demonstrate consideration of costs and cost recovery (where appropriate), ensuring formal approval within the school.  Trips should be run at cost price. If subsidised e.g. from the relevant department and / or pupil premium, this must be approved before the trip progresses.	As necessary
<b>Lettings</b>		Accountability rests with the Headteacher (responsibility may be delegated to the Premises Manager or other delegate)	The Premises Manager or equivalent school designate is responsible for maintaining records of bookings (including the completion of a letting form) and for identifying the sums due from each organisation in accordance with standard pricing.	Annually

Delegated Duty	Scope	Delegated Authority	Method	Review Period
			Prices should be reviewed annually with the oversight of the central team and take account of the type of letting, costs and local market factors.	
<b>Sales invoices</b>	Any	Accountability rests with the Headteacher (responsibility delegated)	<p>Sales invoices to be raised within 30 days of the goods being supplied or services carried out.</p> <p>Where appropriate advice should be sought in relation to the appropriate charge-out rate (Finance), and GDPR implications (Quality and Compliance Coordinator).</p>	As required
<b>Write-off of bad debts including overpayments to staff</b>	Up to £1,000	Headteacher / Executive Lead and Assistant Director of Finance	Recovery should always be pursued, including overpayments, or erroneous payments. Write-off should only be considered after all reasonable recovery action has been taken with the debtor, and insurers, and the authoriser is satisfied there is no feasible alternative.	Annual
	£1,000 to £5,000	Second signature required for write-offs in excess of £1,000 (Director of Finance or Senior Executive Team member)		
	£5,001+	Finance and Resources Committee		
	Over £45,000	ESFA consent required		As necessary
<b>Making of gifts</b>	Approx. £30	Budget holder with Line Manager approval	<p>Ensure the value is reasonable, within the scheme of delegation, the decision is documented and achieves propriety and regularity in the use of public funds.</p> <p>Example: Flowers to a sick member where documented. Report transaction to the Assistant Director of Finance for registering</p>	As necessary – register to be maintained
<b>Receipt of Gifts</b>	Any	Assistant Director of Finance	Ordinarily such gifts should be rejected, unless they are of negligible value (e.g. diaries, calendars). Gifts or hospitality in excess of £25 must be reported to the Director of Finance in order to protect the individual receiving the gift. This is particularly important where the person receiving the gift is a budget holder or has the ability to influence purchasing decisions.	As necessary – register to be maintained
<b>Acquisition or disposal of freehold land or buildings</b>	Any	ESFA agreement required		As necessary

Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Disposing of heritage assets</b>	Any	ESFA agreement required		As necessary
<b>Other disposals</b>	Trust has discretion	Headteacher up to £2,000 Oversight of the Assistant Director of Finance: up to £20,000 Finance and Resources: over £20,000	Entry to be made on the fixed asset register showing the method of disposal and sales value.  Due process should be followed including advertisement, inviting bids, negotiation on price mindful also of GDPR and licensing considerations. Disposal to staff is not encouraged. The Trust must seek the approval of the ESFA in writing if it proposes to dispose of an asset for which capital grant in excess of £20,000 was paid.	Monthly and annual
<b>Taking up any leasehold or tenancy agreement exceeding 7 years)</b>	Any	ESFA approval required		As necessary
<b>Granting a leasehold or tenancy agreement of any duration</b>	Any	ESFA approval required.		As necessary
<b>Fixed Asset Register</b>		Headteacher (> £2,000) Central Register (Assistant Director of Finance) (> £5,000)	All the items in the register should be permanently and visibly marked as the academy trust's property.	Annually
<b>Consultants</b>	Exceeding 9 months and £20,000	Senior Executive (subject to budget)		As necessary
<b>Related party transactions</b>	Any	Oversight of Director of Finance (Accountability sits with the Trust Board with responsibility for approval with the Trust's delegated F&R Committee)	Must be reported in advance of the contract or agreement, and prior approval and advice sought. Procurement guidance, 'at cost' provisions and documentation requirements must be adhered to.	As necessary (ongoing) Annual report to F&R in advance.
<b>Novel, contentious and repercussive transactions</b>	Any	ESFA agreement required		AS necessary
<b>Taking up a finance lease</b>	Any	ESFA approval required		As necessary



Delegated Duty	Scope	Delegated Authority	Method	Review Period
<b>Taking up an operating lease</b>		Headteacher in liaison with the Assistant Director of Finance.	Subject to budget capacity. All leasing agreements must be reviewed and signed by a Senior Executive member and included on the Trust's contract register.	As necessary
<b>Borrowing</b>	Any	ESFA approval required		As necessary
<b>ESFA reporting</b>		Director of Finance	As required by the ESFA	As necessary to ensure compliance