



# Acorn Education Trust

## Scheme of Delegation

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**Academy Councils and employees of the Trust may request changes to, or make suggestions about, any item in this document. Requests for change should be sent to the clerk to the board.**

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## 1 Statement of Intent

The Academy Council of the Avenue Primary School is the guardian of the academy and is responsible for the safety and educational performance of its students, the safety and performance of its employees, and the management of its finances and assets.

The board reserves the right to withdraw all or part of the delegated powers to the Council where the academy's standards fall below, or are deemed likely to fall below, an Ofsted rating of Good or the standards expected by the Trust.

### Schedule 1

The Academy Council recognises the responsibilities retained by the Trustees.

### Schedule 2

Responsibilities delegated to the Academy Council may be delegated to committees, the Headteacher or other employees. This statement records the decisions of the full Academy Council with regard to which functions it chooses to delegate and to whom. Where responsibility has been delegated, all decisions and actions taken must be reported back to the full Academy Council and recorded. The persons, officers and committees nominated in this document remain accountable for their respective responsibilities even if they further delegate tasks to others.

### Schedule 3

The controls and limits in Schedule 3 are determined by the trust and apply to all academies. They form part of the trust's financial regulations and will be monitored by the central finance team and audited by the trust's statutory auditors and Responsible Officer.

The controls are designed to ensure consistency across academies and protect the integrity of public funds, the reputation of the Trust, Academies, employees and appointed officers.

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Signed by

Chair of Trustee or Executive Head:	Date:
Chair of Academy Council:	Date:
Headteacher of the Academy:	Date:
	Review Date:

## 2 Schedule 1: Responsibilities Retained by the Trustees

Area of Responsibility	Specific responsibility	Delegation at Trust Level
<b>MAT Strategy</b>	Trust strategic planning	Board
	Membership	Board
	Terms of Reference for Academy Councils	Board
	Articles of Association and Constitution of Board	Members
	Determination of shared services	Board
	Determination of Academy contributions for Shared Services	Board
	Insurance on behalf of all academies	Board
	Employee benefit schemes	Board
	Develop mission, vision and values for the Trust	Board
	Oversee school improvement and performance across the Trust	Executive Education Team
<b>Finance</b>	Consolidation of accounts	FD
	Consolidation of annual budgets	FD
	Approval of annual budgets	Board
	Approval of annual accounts and the Accounting Officer's Value for Money Statement	Board
	Tendering and large contract renewal	Board
	Setting standards, policies and scheme of delegation	Board
	Setting of internal financial controls and limits	MAT Finance Committee
	Annual and statutory reports to EFA and other third parties	Board
	High level monitoring	Board
	Financial Regulations	FD/MAT Finance Committee
	Establishment of bank accounts and nominating signatories	Board
	Management and storage of all contracts	FD
	Annual Benchmarking	FD
	Accounting systems and accounting records	FD
	Monitoring earmarked funds and trading activities	FD
	VAT – monitoring compliance, claims and returns	FD
<b>Audit</b>	Audit of financial controls and risk management	MAT Audit Committee
	Appointment and review of statutory auditors	Board
	Formal responses to audit reports and overseeing action plans for Academies	FD

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Area of Responsibility	Specific responsibility	Delegation at Trust Level
<b>HR</b>	Setting and approval of all HR policies	Board
	Approval of staff structures and changes to these	Board
	Ratification of pay awards	Board
	Performance Management of Headteachers	Board
	Appointment and review of retained legal services	Board
	Dismissal payments	Board
	Appointment and review of Occupational Health Services	Board
	Disclosure and Barring checks	Board
	Data Controller	Board
<b>Admissions</b>	Establish the admissions policy	Executive Education Team
	Approve and monitor policy	Board
	Manage appeals	Board
<b>Premises</b>	Development of strategic plans for the Trust estate	Board
	Development of an Asset management plan	Board
	Monitor major site development	Board
	Maintenance and storage of all leases	FD
<b>ICT</b>	Develop and implement an integrated ICT strategy	Executive Business Team
<b>Marketing</b>	Develop strategies for the Trust	Executive Business Team
<b>Governance</b>	Monitor performance and provide development and support	Board
<b>Appointments</b>	Chief Executive, Chief Finance Officer, Headteachers, Deputy Heads	Board
	Chair of Academy Council	Board
<b>Policies</b>	<p>A list showing policies retained by the trust and delegated to Academy Councils is recorded separately and should be attached to this document. It will also be displayed in the governor's section of the Trust's web site.</p> <p>Academy Councils are free to create additional policies provided their policies do not conflict with or duplicate Trust policies. Where there is any doubt, the Academy council must consult with the board before setting new policies.</p>	Board

### 3 Schedule 2: Responsibilities Delegated to Academy Councils

#### 3.1 Financial Management

Area of Responsibility	Delegated to:
Ensure the academy's continuing compliance with all Department for Education (DfE) financial management requirements.	Headteacher
To review the governor induction pack to ensure that the information is relevant and up-to-date.	Academy Council
Ensure that there is an induction pack for new governors, tailored to reflect the individual structure of the academy.	
Ensure that all officers of the Academy Council and employees, with financial duties, have read and understand their responsibilities under the Academies Financial Handbook	Academy Council

#### 3.2 School Improvement Plan – Financial Implications

Area of Responsibility	Delegated to:
Prepare a full-cost improvement plan setting out the aims of the academy.	Headteacher
Secure the implementation of the improvement plan with the collective support of academy staff.	Headteacher
Consider the draft school improvement plan, review and monitor it.	Academy Council
Approve an on-going improvement plan and review progress on a termly basis.	Academy Council
Report progress against plan to the Executive Education Team	Headteacher

### 3.3 Financial Planning

Area of Responsibility	Delegated to:
Prepare a 5-year financial plan on the basis of the cost of current policies, the proposals for change from the academy's development plan and estimates of the level of future resources.	Headteacher
Consider the academy's 5-year plan in the light of the development plan and the level of future resources.	Finance Committee with the Business and Finance Director
Review the Academy's 5-year plan and submit to board of Trustees for approval.	Academy Council

### 3.4 Annual Budget Plan

Area of Responsibility	Delegated to:
Consider the benchmarking report and propose changes, as required, to ensure that the academy's budget achieves value for money.	Finance Committee
Consider the draft academy budget and key issues (links to the school improvement plan and 5-year budget) and the proposal of the balanced budget for the year.	Academy Council
Submit budget to the board.	Academy Council

### 3.5 Budget Monitoring and Control

Area of Responsibility	Delegated to:
Review all budget movements (including virements), ensuring that the reasoning for the movements is justified.	Academy Council
Monitor and control expenditure against the budget during the financial year,	Finance Committee
Review budget monitoring reports and the projected out-turn position.	Finance Committee
Monitoring of delegated departmental budgets.	Headteacher
Approve virements between Budget Plan headings in accordance with the controls in the Scheme	Finance Committee
Ensure that meetings are scheduled, taking into consideration	Finance Committee

the Trust's financial timetable and submission deadlines. The FD will distribute a financial timetable each year.	
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### 3.6 Retention and Disposal of Accounting Records

Area of Responsibility	Delegated to:
The retention and secure storage of financial records for 6 full fiscal years.	Headteacher

### 3.7 Computer Systems and the Data Protection Act 1998

Area of Responsibility	Delegated to:
Ensure that the academy complies with the requirements of the Data Protection Act 1998.	Headteacher or nominated officer
The setting up and maintenance of access profiles for system users and the production and security of back-up disks and files.	

### 3.8 Cash held in School

Area of Responsibility	Delegated to:
Security of cash held on site	Bursar/Admin Officer
The maintenance of transaction records, receipts and the security and regular reconciliation of petty cash.	Bursar/Admin Officer
Compliance with cash holding limits and trust regulations	Bursar/Admin Officer

### 3.9 Leasing

Area of Responsibility	Delegated to:
Seek approval for any proposed leases, other than operating leases.	Bursar/Admin Officer



### 3.10 HR and Payroll

Area of Responsibility	Delegated to:
Review the staff structure of the academy termly	Headteacher
Determine employee status for all individuals working on behalf of the academy, using the Trust questionnaire where further clarification is required.	Bursar/Admin Officer
Notify staff changes to Central Finance Office	Headteacher

### 3.11 Appointments

Area of Responsibility	Delegated to:
Headteacher/Deputy (VC schools)	The Trust appoints the Headteacher and any Deputy having regard to the requirements of academies. Appointments follow a selection process conducted by the Academy Council in accordance with the HR policies published by the Trust. The selection panel will comprise at least one Foundation Trust director (or an alternative approved by the Diocesan Director of Education), who is not a member of the Academy Council, the Executive Head and 2 members of the Academy Council.
Headteacher/Deputy (non-church schools)	The Trust appoints the Headteacher and any Deputy having regard to the requirements of academies. Appointments follow a selection process conducted by the Academy Council in accordance with the HR policies published by the Trust. The selection panel will comprise one director, who is not a member of the Academy Council, the Executive Head and 2 members of the Academy Council.
Other staff within approved budget	Headteacher
Other staff not within approved budget	Headteacher - Consult with FD before appointment process commences

### 3.12 Appraisal, Pay Discretions and other HR matters

Area of Responsibility	Delegated to:
Performance review of Headteacher in accordance with the Trust's Appraisal Policy and The Education (School Teachers' Appraisal) (England) Regulations 2012 and the academy's approved budget.	Chair of the Academy Council, a Council Member nominated by the Chair, a Director of the Trust, who is not a member of the Academy Council, and an External Advisor.
Performance review of all other staff conducted in accordance with the Trust's Appraisal Policy and the Academy's approved budget.	Headteacher
Recommend Pay Discretion for the Headteacher. The Trust who will consider, but not be bound by, such recommendation.	Academy Council
Award pay discretions to staff in line with approved budget plan and the Trust's Appraisal Procedure.	Headteacher

### 3.13 Disciplinary, Dismissal and Capability Procedures

Area of Responsibility	Delegated to:
Dismissal or disciplinary procedure in accordance with the Trust's policies	Academy Council
Dismissal payments	Refer to FD for consideration by trustees.
Requests for early retirement in line with Trust's policy	Academy Council
Requests for flexible working arrangements in line with trust's policy and the academy's budget.	Academy Council but should seek advice from Trust HR before agreement

### 3.14 Admissions

Area of Responsibility	Delegated to:
Admissions policy for the Academy is consistent with the Admissions Policy of the Trust	Academy Council
Admissions policy is published on Academy's website	Academy Council
Exclusions	Headteacher
Reviews of exclusions	Academy Council
Appeals against review decisions	Executive Education Team

Continuing education of excluded pupils	Headteacher
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### 3.15 Standards, Curriculum and Target Setting

Area of Responsibility	Delegated to:
Setting the Curriculum in line with the terms and provisions of the articles and funding agreement and guidance from the Executive Education Team.	Academy Council
Setting targets	Head and Executive Education Team
Approving targets for pupils	Academy Council
Approving targets for Key Stages	Academy Council
Reporting and publishing performance data	Headteacher

### 3.16 Operation and Organisation

Area of Responsibility	Delegated to:
<p>The Academy Council shall refer to the Trust any proposal to alter:</p> <ul style="list-style-type: none"> <li>• Opening Times,</li> <li>• Extended School Provision,</li> <li>• Changes to term times,</li> <li>• Change in age range.</li> </ul>	<p>The Academy Council shall not make or consult upon any such change without the prior consent of the Trust. Any proposal must be referred to the Executive Head in the first instance. The Trust will consider such consent having regard to but not being bound by representations from the Academy Council.</p>

### 3.17 Health and Safety

Area of Responsibility	Delegated to:
Academy implements and complies with the Health and Safety policy published by the Trust	Academy Council

### 3.18 Safeguarding

Area of Responsibility	Delegated to:
Safeguarding policy	Academy Council
Appointment of designated officer and deputy	Academy Council
Appointment of Academy Council member with special responsibility for safeguarding	Academy Council
Publication on academy and Trust web site of contact details of officers and employees with designated responsibility for safeguarding.	Academy Council
Sending details of designated officers to the Trust	Academy Council
Reporting and publishing performance data	Headteacher

### 3.19 Provision of Goods and Services

Area of Responsibility	Delegated to:
Appoint budget holders	Finance Committee
Review orders to ensure compliance with Schedule 3.	Budget holder
Supervise contractors and service providers to ensure best value for money and compliance with legislation.	Budget Holder

### 3.20 Orders for Goods and Services and Payments of Accounts

Area of Responsibility	Delegated to:
Appointment of budget holders	Finance committee
Maintaining a signatory list of budget holders and approval limits	Bursar/Admin Officer
The approval of orders for all goods and services.	Budget holder

### 3.21 Insurance and Property

Area of Responsibility	Delegated to:
Review Trust insurance cover to ensure it meets the requirements of the academy and its officers	Finance Committee
Notify FD if insurance cover is incomplete or inadequate	Finance Committee
Develop and implement a strategy for the maintenance and development of the school site and buildings.	Headteacher
Approved maintenance programme within the context of the academy's budget.	Finance Committee

### 3.22 Security of Assets, Stocks and other Property

Area of Responsibility	Delegated to:
Produce and implement a policy for security arrangements at the academy (including procedures for call-out and key replacements).	Headteacher
Approve and periodically review the policy for security arrangements at the academy.	Academy Council
Ensure the physical security of the academy's assets, and maintain and periodically inspect an up-to-date inventory.	Bursar/admin officer
The security of physical assets.	Headteacher
The physical inspection of the inventory on an annual basis or through an on-going programme of (random) sample checks.	Bursar/admin officer
Disposal of assets	See Schedule 3
Maintain a register of key holders.	Headteacher

### 3.23 Income

Area of Responsibility	Delegated to:
Setting charges for the academy's income, including lettings, music tuition and meals in accordance with the Trust's policies.	Finance Committee
The control and collection of all income.	Bursar/Admin Officer
The preparation of receipts for banking.	Bursar/Admin Officer
The physical banking of monies.	Bursar/Admin Officer
The investigation of bad debts owed to the academy	Headteacher
Ensuring the security of monies held on site.	Headteacher

#### 4 Schedule 3: Controls and Limits

<b>Control</b>	<b>Limits</b>	<b>Requirements</b>	<b>Approval</b>
Budget Transfers to other headings	Less than £5,000 (in total in FY)	Details to CFO and Explanation to next available Finance Committee Meeting	Headteacher
Budget Transfers to other headings	£5,000 and over	Details to CFO and recorded in minutes of Academy Council Finance Committee.	Academy Council Finance committee
Cheque signing	£100 maximum per cheque	2 signatures	Any 2 approved signatories
Cheque signing	Over £100	2 signatures	Any 2 approved Trust signatories
BACs Payment authorisation for purchase orders	Any	This is a centralised function performed by the central finance office	Any 2 approved Trust signatories
Capital projects	£10,000 and above	Details to FD	Directors
Contracts and leases (excluding subscriptions)	Less than £5,000 (total whole term of contract)	Details to CFO as soon as potential contract identified to confirm compliance with EFA rules and trust policy	CFO
Contracts and leases (excluding subscriptions)	£5,000 and over (total whole term of contract)		Directors

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Control	Limits	Requirements	Approval
Authorising orders within budget (excluding contracts and leases and capital construction projects)	Less than £1000	Value for money confirmation by originator	Budget Holder
	£1,000 and up to £100,000	3 Quotes and 2 signatures. CFO check VFM compliance, CFO may suggest options such as: <ul style="list-style-type: none"> <li>combining or sharing purchases across the MAT</li> <li>alternative suppliers</li> <li>alternative suppliers for future orders.</li> </ul>	Headteacher and Budget Holder
	£100,000 and over	Refer to CFO to provide tendering service support and guidance under Trust's Tendering Policy. CFO will also ensure EU regulations are applied for all contracts over the EU threshold in force at the time..	Directors
Authorising orders for approved Capital Construction Projects	Up to £10,000	Value for money confirmation by originator.	Budget holder
Emergency purchases without official order (where the safety of students, staff, visitors, or the delivery of school objectives are at risk)	Less than £1,000	Originator to provide written explanation for next available Finance Committee meeting.	Headteacher or Bursar/Admin Officer.
	£1,000 and up to £10,000		Academy Council Finance Committee
Authorising invoices for payment (does not apply to invoices with valid, authorised Goods Received Note)	Less than £1,000		Budget Holder
	£1,000 and over		Headteacher or Bursar/Admin Officer



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Control	Limit	Requirements	Approval
Authorise all employee-related expenses (except Headteacher's)	Any amount	Proof of purchase	Headteacher
Approve payments made to the Head for goods or services purchased on behalf of the academy or personal expenses	Any amount	Proof of purchase	Executive Head
Approve payments made to the Executive Head for goods or services purchased on behalf of the academy or personal expenses	Any Amount	Proof of purchase	Trustees – Chair or Vice Chair
Maximum cash holdings	£1,000 or limits imposed by insurance whichever is lower.	Held in school safe when not in use	Bursar/Admin Officer
School Office Cash Box and stamps	£50 cash plus stamps	Held in safe or secure, locked cupboard.	Bursar/Admin Officer
Disposal of equipment	All disposals	Refer to FD	Directors
Write offs	Less than £500	Details to next available Finance Committee Meeting	Headteacher
Write offs	£500 and over	Refer to CFO to check delegated EFA limits in accordance with AFH in force at the time	Finance Committee

## 5 Definitions

<b>Term</b>	<b>Description</b>
Executive Head	The Chief Executive Officer of the Trust accountable to the Secretary of State for the performance of all academies within the trust. The Executive Head is an employee, appointed by the trustees. The Executive Head is also a trustee, director and governor of the Trust.
Accounting Officer	Accountable for the financial health of the trust. This role must be fulfilled by the most senior employee of the trust and is the same person who performs the role of Executive Head. Financial management of the Trust is delegated to the FD.
CFO	Central Finance Office
FD	Known in the Trust as the Business and Finance Director. A fully qualified business accountant appointed by the Trustees to oversee the finances of the trust. Reports directly to the board and is a member of the Trust's Finance Committee.
Trustee/Director/Governor	<p>The terms are used interchangeably.</p> <ul style="list-style-type: none"> <li>• The Trust is a company under the Companies Act and in this capacity the Trustee performs the role of a director</li> <li>• The Trust is also a company with charitable status and under charity law the role of Trustee applies.</li> <li>• The Trust is also subject to educational Acts of Parliament and therefore the Trustee is also a governor of all the Academies.</li> </ul>
Academy Council Members	Academy Council members are not governors unless they are also Trustees. However, most of the governor powers of the Trustees are delegated to Academy Councils.