



# 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 Governance Advisor to the board.**

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# 1 Statement of Intent

The Academy Council of [Academy Name] 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.

## Section 2

The Academy Council recognises the responsibilities retained by the Trustees.

## Section 3

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.

## Section 4

The controls and limits in Section 4 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 Trustees or Chief Executive Officer	Date
Chair of Academy Council	Date
Headteacher of the Academy	Date
	Review Date:

## 2 Responsibilities Retained by the Trustees

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

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Area of Responsibility	Specific responsibility	Delegation at Trust Level
<b>HR</b>	Setting and approval of all HR policies	Finance Committee
	Approval of staff structures and changes to these	Finance Committee
	Ratification of pay awards	Remuneration Committee
	Performance Management of Headteachers	CEO
	Appointment and review of retained legal services	FM
	Dismissal payments	Finance Committee
	Redundancies	Finance Committee
	Appointment and review of Occupational Health Services	Finance Committee
	Disclosure and Barring checks	HR Director
	Data Controller	DPO
<b>Admissions</b>	Establish the admissions policy	Executive Education Team
	Approve and monitor policy	Finance Committee
	Manage appeals	Executive Education Team
<b>Premises</b>	Development of strategic plans for the Trust estate	Finance Committee
	Development of an Asset management plan	Finance Committee
	Monitor major site development	Finance Committee
	Maintenance and storage of all leases	FM
<b>ICT</b>	Develop and implement an integrated ICT strategy	Finance Committee
<b>Marketing</b>	Develop strategies for the Trust	Finance Committee
<b>Governance</b>	Monitor performance and provide development and support	Board
<b>Appointments</b>	Chief Executive, Chief Finance Officer, Exec Heads	Board
	Headteacher	CEO
	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 polices. Where there is any doubt, the Academy council must consult with the board before setting new policies.</p>	Finance Committee

### 3 Responsibilities Delegated to Academy Councils

#### 3.1 Financial Management

Area of Responsibility	Delegated to:	In conjunction with:
Ensure the academy's continuing compliance with all Department for Education (DfE) financial management requirements.	FM	Finance Committee (including the accounting officer)
To review the governor induction pack to ensure that the information is relevant and up-to-date.	Academy Council	CEO, Governor Advisor
Ensure that there is an induction pack for new governors, tailored to reflect the individual structure of the academy.		
Ensure that all <b>governors</b> of the Academy Council and employees, with financial duties, understand their responsibilities under the Academies Financial Handbook	Academy Council, Headteacher and budget holders	CEO, Governor Advisor

#### 3.2 School Improvement Plan

Area of Responsibility	Delegated to:	In Conjunction with:
Prepare a full-cost improvement plan setting out the aims of the academy.	Headteacher	Executive Head, School SLT, Head of School Services, FM, Head of SEND
Secure the implementation of the improvement plan with the collective support of academy staff.	Headteacher	Executive Head, School SLT
Consider the draft school improvement plan, review and monitor it.	Academy Council	Executive Head, School SLT

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Approve an on-going improvement plan and review progress on a termly basis.	Academy Council	Executive Head, School SLT
Report progress against plan to the Executive Education Team	Headteacher	Executive Head, School SLT

### 3.3 Financial Planning

Area of Responsibility	Delegated to:	In conjunction with:
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.	FM	Executive Head Headteacher HR Director
Consider the academy's 5-year plan in the light of the development plan and the level of future resources.	Academy Council	Executive Head Headteacher HR Director
Review the Academy's 5-year plan and submit to board of Trustees for approval.	FM	Executive Head Headteacher HR Director

### 3.4 Annual Budget Plan

Area of Responsibility	Delegated to:	In conjunction with:
Consider the benchmarking report and propose changes, as required, to ensure that the academy's budget achieves value for money.	BC	CEO Executive Headteacher Headteacher HR Director
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.	FM	CEO Executive Headteacher Headteacher HR Director
Submit budget to the board.	FM	

### 3.5 Budget Monitoring and Control

Area of Responsibility	Delegated to:	In conjunction with:
Review all budget movements (including virements), ensuring that the reasoning for the movements is justified.	FM	Headteacher Executive Headteacher Academy Chair



Monitor and control expenditure against the budget during the financial year,	Academy Council	Headteacher
Review budget monitoring reports and the projected out-turn position.	Academy Council	Headteacher
Monitoring of delegated departmental budgets.	Headteacher	Headteacher
Approve virements between Budget Plan headings in accordance with the controls in the Scheme	FM	SLT Middle leaders Finance Committee
Ensure that meetings are scheduled, taking into consideration the Trust's financial timetable and submission deadlines.	Finance Committee	

### 3.6 Retention and Disposal of Accounting Records

Area of Responsibility	Delegated to:	In conjunction with:
The retention and secure storage of financial records for 6 full fiscal years.	FM	CFO

### 3.7 Computer Systems and the General Data Protection Regulation (GDPR)

Area of Responsibility	Delegated to:	In conjunction with:
Ensure that the academy complies with the requirements of the GDPR.	Headteacher	CEO Head of IT Head of Primary Operations HR Director
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:	In conjunction with:
Security of cash held on site	Headteacher	Business/Admin Manager

The maintenance of transaction records, receipts and the security and regular reconciliation of petty cash.	Headteacher	Business/Admin Manager
Compliance with cash holding limits and trust regulations	Headteacher	Business/Admin Manager

### 3.9 Leasing

Area of Responsibility	Delegated to:	In conjunction with:
Seek approval from Business Team for any proposed leases.	Academy Council	FM CEO Executive Headteacher Headteacher

### 3.10 HR and Payroll

Area of Responsibility	Delegated to:	In conjunction with:
Review the staff structure of the academy termly	Headteacher	CEO and Executive Headteacher HR Director
Verify employee status for all individuals working on behalf of the academy.	Headteacher	HR Director
Notify staff changes to HR Director	Headteacher	SLT/Operations Manager

### 3.11 Appointments

Area of Responsibility	Delegated to:	In conjunction with
Headteacher/Deputy (Church of England schools)	The Trust appoints the Headteacher and any Deputy having regard to the requirements of academies. Appointments follow a selection process conducted by the Trust in accordance with the HR policies. 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 CEO and 1 member of the Academy Council.	AC Chair
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 Trust in accordance with the HR policies. The selection panel will comprise one director, who is not a member of the Academy Council, the CEO and 1 member of the Academy Council.	AC Chair
Other staff within approved budget	Headteacher	FM before appointment process commences HR Director
Other staff not within approved budget	Headteacher	FM before appointment process commences Executive Headteacher CEO HR Director

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

Area of Responsibility	Delegated to:	In conjunction with:
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.	Executive Headteacher	AC Chair Finance Committee
Performance review of staff line managed by CEO	CEO	HR Director
Performance review of CEO	Board	Performance Committee with External consultant
Performance review of all other staff conducted in accordance with the Trust's Appraisal Policy and the Academy's approved budget.	Headteacher	HR Director
Recommend Pay Discretion for the Headteacher. The Trust who will consider, but not be bound by, such recommendation.	Academy Council	CEO Executive Headteacher HR Director
Award pay discretions to staff reporting to Headteacher in line with approved budget plan and the Trust's Appraisal Procedure.	Headteacher	HR Director FM

### 3.13 Disciplinary, Dismissal and Capability Procedures

Area of Responsibility	Delegated to:	In conjunction with:
Dismissal or disciplinary procedure in accordance with the Trust's policies	Academy Council for staff reporting to Headteacher Finance Committee for staff reporting to CEO	HR Director
Dismissal payments	Refer to FM for consideration by Finance Committee and compliance with Academies Financial Handbook	
Redundancy	Finance Committee	
Requests for early retirement in line with Trust's policy	Academy Council	FM before agreement Finance Committee HR Director

Requests for flexible working arrangements in line with trust's policy and the academy's budget.	Academy Council	HR Director
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### 3.14 Admissions

Area of Responsibility	Delegated to:	In conjunction with:
Admissions policy for the Academy	Academy Council	CEO Executive Headteacher
Admissions policy is published on Academy's website	Academy Council	Executive Headteacher
Permanent exclusions	Headteacher	Executive Headteacher CEO
Reviews of exclusions	Academy Council	
Appeals against review decisions	Executive Education Team	
Continuing education of excluded pupils	Headteacher	

### 3.15 Standards, Curriculum and Target Setting

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

### 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> <li>• <b>School uniform</b></li> <li>• <b>House system</b></li> <li>• <b>Curriculum Leaders (secondary schools)</b></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 CEO 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:	In conjunction with:
<p>Academy implements and complies with the Health and Safety policy published by the Trust</p>	<p>Academy Council</p>	<p><b>Head of School Services</b></p>

### 3.18 Safeguarding

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

### 3.19 Provision of Goods and Services

Area of Responsibility	Delegated to:	In conjunction with:
Appoint budget holders	Headteacher	
Review orders to ensure compliance with Section 4.	Budget holder	Headteacher
Supervise contractors and service providers to ensure best value for money and compliance with legislation.	Budget Holder	Headteacher

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

Area of Responsibility	Delegated to:
Appointment of budget holders	Headteacher
Maintaining a signatory list of budget holders and approval limits	Headteacher
The approval of orders for all goods and services.	Per Section 4



### 3.21 Insurance and Property

Area of Responsibility	Delegated to:	In conjunction with:
Review Trust insurance cover to ensure it meets the requirements of the academy and its officers	Finance Committee	Head of Business Development
Notify FM 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.	Head of School Services and Academy Council	CEO Executive Headteacher Head SLT Head of Site
Approved maintenance programme within the context of the academy's budget.	Academy Council	CEO Executive Headteacher Head SLT Head of School Services

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

Area of Responsibility	Delegated to:	In conjunction with:
Produce and implement a policy for security arrangements at the academy (including procedures for call-out and key replacements).	Headteacher	Head of School Services
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.	Headteacher	
The security of physical assets.	Headteacher	
The physical inspection of the inventory on an annual basis or	Headteacher	

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through an on-going programme of (random) sample checks.		
Disposal of assets	See Section 4	
Maintain a register of key holders.	Headteacher	

### 3.23 Income

Area of Responsibility	Delegated to:	In conjunction with:
Setting charges for the academy's income, including lettings, music tuition and meals in accordance with the Trust's policies.	FM	In conjunction with: Head of School Services Headteacher Executive Headteacher Head of Business Development
The control and collection of all income.	Headteacher	Business/Admin staff
The preparation of receipts for banking.	Headteacher	Business/Admin staff
The physical banking of monies.	Headteacher	Business/Admin staff
The investigation of bad debts owed to the academy	Headteacher	FM
Ensuring the security of monies held on site.	Headteacher	FM

## 4 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)		FM
Budget Transfers to other headings	£5,000 and over		Finance Committee
Cheque signing	£500 maximum per cheque	2 signatures	Any 2 approved signatories
Cheque signing	Over £500	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 FM	Finance Committee
Contracts and leases (excluding subscriptions)	Less than £5,000 (total whole term of contract)	Details to FM as soon as potential contract identified to confirm compliance with EFA rules and trust policy	FM
Contracts and leases (excluding subscriptions)	£5,000 and over (total whole term of contract)		Finance Committee

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>	FM
	£100,000 and over	Refer to FM to provide tendering service support and guidance under Trust's Tendering Policy. FM will also ensure EU regulations are applied for all contracts over the EU threshold in force at the time.	Finance Committee
Authorising orders for approved Capital Construction Projects	Up to £10,000	Value for money confirmation by originator.	FM
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
	£1,000 and up to £10,000		FM
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		FM
Authorise all employee-related expenses (except Headteacher's)	Any amount	Proof of purchase	Headteacher

Control	Limit	Requirements	Approval
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 CEO for goods or services purchased on behalf of the academy or personal expenses	Any Amount	Proof of purchase	FM
Maximum cash holdings	£1,000 or limits imposed by insurance whichever is lower.	Held in school safe when not in use	Headteacher
School Office Cash Box and stamps	£50 cash plus stamps	Held in safe or secure, locked cupboard.	Headteacher
Disposal of equipment	All disposals	Refer to FM	Finance Committee
Write offs	Less than £500	Details to next available Finance Committee Meeting	Headteacher
Write offs	£500 and over	Refer to FM to check delegated EFA limits in accordance with AFH in force at the time	Finance Committee

Control	Limit	Requirements	Approval
Due diligence programme following GB applications to join the trust		Board informed immediately	CEO
Educational support to schools not in the Trust		Impact assessment, Cost benefit analysis and budget approved by BC	CEO
Business services supplied to schools not in the Trust		Impact assessment, Cost benefit analysis and budget approved by BC	Business Team
Accepting schools into trust		<ol style="list-style-type: none"> <li>1. Full due diligence exercise completed, in accordance with the trust's due diligence policy</li> <li>2. MAT 5-year comparison budget</li> <li>3. Impact assessment</li> <li>4. Project plan</li> </ol>	Board

## 5 Definitions

<b>Term</b>	<b>Description</b>
CEO	The Chief Executive Officer of the Trust accountable to the Secretary of State for the performance of all academies within the trust. The CEO is an employee, appointed by the trustees. The CEO is also a trustee, director and governor of the Trust.
Academy Council Governors	<b>Academy Council Governors</b> are local governors working with a particular school. These local governors focus on standards, safeguarding and the community ethos/culture in each school. The Directors delegate some of their governing functions to the <b>Academy Council Governors</b> .
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 CEO. Financial management of the Trust is delegated to the FM.
BC	Finance Committee
CFO	Central Finance Office
<b>DPO</b>	<b>Data Protection Officer</b>
FM	Known in the Trust as the Finance Manager. A fully qualified finance or business accountant appointed by the Trustees to oversee the finances of the trust. Reports directly to the CEO and Trust's Finance Committee.
<b>Members</b>	<b>The Members "own" the Academy Trust. Their role is to appoint the Directors, amend the articles and receive the annual accounts.</b>
Trustee/Director/Governor	The terms are used interchangeably. <b>In Acorn we generally use the term Director.</b> <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>