

Scheme of Delegation – Presdales School

Key points and summary

This document outlines:

- The requirements of the Articles of Association regarding delegation
- The principles of decision making within the Academy Trust
- The scheme of delegation within the Academy Trust
- The respective roles of the Trustees and the Headteacher

Approved by: Board

Approved on:

Review date: October 2026

Responsibility for review: Board

1. Introduction and statement of intent

1. The Academy Trust believes that:
 - a. Strategic / policy decisions regarding the whole school should be taken by Trustees;
 - b. Operational and managerial decisions should be delegated to the Headteacher;
 - c. The Headteacher should delegate operational decisions with a view to keeping decision making as close to the operational impacts as possible and to ensure staff feel empowered to lead their areas of responsibility.

2. Scope and applicability

2. This policy outlines the framework for decision making within the Academy Trust. It applies to all Trustees and staff.

3. The Articles of Association

3. The following are the relevant Articles from the Articles of Association which outline what can, and cannot, be delegated.
 - Article 94: Subject to provisions of the Companies Act 2006, the Articles and to any directions given by special resolution, the business of the Academy Trust shall be managed by the Governors who may exercise all the powers of the Academy Trust.
 - Article 101: Subject to these Articles, the Governors may establish any committee. Subject to these Articles, the constitution, membership and proceedings of any committee shall be determined by the Governors. The establishment, terms of reference, constitution and membership of any committee of the Governors shall be reviewed at least once in every twelve months. The membership of any committee of the Governors may include persons who are not Governors, provided that a majority of members of any such committee shall be Governors. The Governors may determine that some or all of the members of a committee who are not Governors shall be entitled to vote in any proceedings of the committee. No vote on any matter shall be taken at a meeting of a committee of the Governors unless the majority of members of the committee present are Governors.
 - Article 102: The Governors may delegate to any Governor, committee, the Headteacher or any other holder of an executive office, such of their powers or functions as they consider desirable to be exercised by them. Any such delegation may be made subject to any conditions the Governors may impose and may be revoked or altered.
 - Article 103: Where any power or function of the Governors is exercised by any committee, any Governor, Headteacher or any other holder of an executive office, that person or committee shall report to the Governors in respect of any action taken or decision made with respect to the exercise of that power or function at the meeting of the Governors immediately following the taking of the action or the making of the decision.
 - Article 104: The Governors shall appoint the Headteacher. The Governors may delegate such powers and functions as they consider are required by the Headteacher for the internal organisation, management and control of the Academy

(including the implementation of all policies approved by the Governors and for the direction of the teaching and curriculum at the Academy).

4. The Board cannot delegate any functions relating to:
 - the constitution of the Trust;
 - the appointment or removal of the chair and vice-chair;
 - the appointment of the governance professional;
 - the suspension of Trustees;
 - the delegation of functions;
 - the establishment of committees.
5. Functions that can be delegated to a committee but cannot be delegated to an individual include those that relate to:
 - the approval of the first formal budget plan of the financial year;
 - academy discipline policies;
 - the exclusion of pupils (except in an emergency when the chair has the power to exercise these functions);
 - admissions

4. Responsibilities under the policy

Full Board

6. The Board is able to exercise all of the powers of the Academy Trust. It is responsible for the performance of the Trust. Accordingly, it will approve the policies for the Trust.
7. The Board will offer support, constructive advice, a sounding board for ideas, a second opinion on proposals and help where needed, but may also challenge, ask questions, seek information, improve proposals and so seek to arrive at the best solution for the Trust.

Board Committees

8. The Board may establish a structure of Committees as appropriate. These Board Committees will act in an advisory capacity to the Board except where powers have been specifically delegated to them by the Board.
9. The Board shall appoint the following committees:
 - a. Students
 - b. Resources (including Audit and Risk Committee)
 - c. Chairs Committee
 - d. Pay Review Panel
 - e. Headteacher Performance Management Panel
10. The terms of reference for each committee are outlined in Appendix 2.
11. Committees are expected to meet at least three times a year, with additional meetings if required. (Note – the Pay Review Committee only meet once a year). The functions and proceedings of the committees are subject to regulations made by the Trustees from time to time pursuant to the powers contained in the Articles of Association.

12. Each committee will elect a Chair from amongst its number. The Chair of the committee must be a trustee. The Board will establish all clerking arrangements.
13. Committees may co-opt additional committee members who are not Trustees, but Trustees must constitute a majority of the committee. The committee will decide whether non-trustee members are able to vote, but Trustees must be a majority of those individuals voting on any particular issue. Employees of the academy may not be co-opted as committee members.

Headteacher and staff

14. The Headteacher is responsible for the internal organisation, management and control of the academy, for advising on and implementing the Trust's strategic framework, for the implementation of all policies approved by the Trustees and for the direction of the teaching and the curriculum at the Academy. For these purposes the Trustees shall delegate those powers and functions required by the Headteacher.
15. The Headteacher will formulate aims and objectives and policies and targets for the Board to consider, and to report to the Board on progress at each meeting in accordance with a schedule drawn up annually with the Chair of the Board. The Headteacher will work closely with the senior management team to this end.
16. The Headteacher and staff are accountable to the Board for the academy's performance. The Board will be prepared to explain its decisions and actions to anyone who has a legitimate interest. This may include staff, pupils and parents as well as the local authority or the Secretary of State.
17. The Headteacher will comply with any reasonable direction by the Board when acting on the Trust's behalf.
18. The Headteacher will agree and monitor appropriate delegations of authority with other staff.

5. Appendices

Appendix 1: Decision matrix

Appendix 2: Committee Terms of Reference

Appendix 3: Schedule of Financial Delegation

Appendix 1: Delegation Matrix

The following table sets out all the main academy functions and identifies roles and responsibilities for each.

The acronym RACI is used and stands for:

- **Responsible:** The person who does the work to achieve the task. They have responsibility for getting the work done or decision made.
- **Accountable:** The person who is accountable for the correct and thorough completion of the task.
- **Consulted:** The people who provide information for the project and with whom there is two-way communication.
- **Informed:** The people kept informed of progress and with whom there is one-way communication.

Note: Actions taken by a properly constituted committee or delegated to an individual trustee or to the Headteacher, are taken on behalf of the Board. The Board will remain accountable.

- **GB** - Board.
- **GBC** - Board Committee/Panel which has delegated powers
- **HT** - Headteacher.
- **FM** – Finance and Premises Manager via the Headteacher.
- **Staff** - Decisions delegated to other members of staff

		R	A	C	I
Financial and Operational Management	Approving financial procedures in accordance with legal and DfE requirements and best practice	GB	GB	GBC, HT, FM	
	Ensuring that the financial procedures are implemented effectively	GBC	GB	FM	
	Maintaining accurate, reconciled and up to date records to provide financial and statistical information	FM	GB		
	Establishing and maintaining asset registers in accordance with financial procedures	FM	GB		
	Ensuring that any disposal of assets complies with the financial procedures	FM	GB		
	Maintaining a register of pecuniary and business interests of Trustees and staff		Governance professional	FM, STAFF	
	Establishing and maintaining procedures for effective audit in accordance with legal and DfE requirements	FM	GB		

		R	A	C	I
	Receiving reports from audit inspections and holding to account against the resulting Action Plan	GBC	GB	FM	
	Ensuring appropriate insurance arrangements in accordance with the financial procedures	FM	GB		
	To approve the first formal budget plan each financial year in accordance with DfE timeframes	GB	GB	GBC, HT, FM	
	To monitor and review the Trust's actual financial performance throughout the year and at year end	GBC	GB		
	Ensuring that all transfers between budget headings (virements) comply with the financial procedures	FM	GB		
	Establishing and implementing procedures for staff and Trustees to claim expenses	FM	GB	GBC	STAFF
	Approving a lettings policy and fees	GBC	GB	FM	
	Ensuring that any writing off of debts complies with the financial procedures	FM	GB		
	Ensuring that all procurement processes and resulting contracts and agreements conform with the financial procedures	FM	GB		
	Authorising payments on receipt of correct invoices where goods have been received to the correct price, quantity and quality standard	FM	GB		
	Retaining the appropriate financial records, and storing them appropriately, to comply with legal and / or DfE requirements	FM	GB		
	Approving applications for Business / Credit Cards	HT	GB	FM	
	Complying with VAT and CIT regulations	FM	GB		
	To investigate financial irregularities (not involving the Headteacher)	HT	GB	FM	
	To investigate financial irregularities (involving the Headteacher)	GBC	GB		
	To establish a Buildings Maintenance strategy	GBC	GB	FM	
	To ensure compliance with Health and Safety legislation	GBC	GB		
	To set the academy day and year	GB	GB		STAFF
Governance	To appoint (and remove) the Chair and Vice-Chair	GB	GB		
	To appoint and dismiss the governance professional/clerk to the Board	GB	GB		
	To appoint and dismiss the governance professional/clerk to a Committee	GBC	GB		
	To appoint the Chair of a Committee	GBC	GB		

		R	A	C	I
	To appoint and remove co-opted Trustees	GB	GB		
	To establish, approve Terms of Reference for and membership of, and monitor a committee	GB	GB		
	To review at least annually the committee structures and any delegated powers	GB	GB		
	To review and approve the policies for the Academy, including but not limited to: Financial procedures Staffing (including Terms and Conditions) Health and Safety Student performance and behaviour	GBC	GB	HT, FM	STAFF
	To approve and the Annual Report and Accounts	GB	GB	HT, FM	
HR / staffing	Establish and ensure accurate payroll management	FM	GB		
	Appoint the Headteacher	GB	GB		
	Performance management of the headteacher (including salary)	GBC	GB		
	Appoint staff who directly report to the Headteacher	GBC	GB		
	Appoint other teaching staff	HT	GB	GBC	
	Appoint other support staff	HT	GB		
	Approve Terms and Conditions policy	GB	GB		
	Approve disciplinary / capability / grievance / performance management policies	GB	GB		STAFF
	Implement, monitor, review and propose amendments to the HR policies	GBC	GB		
	Suspend or dismiss the Headteacher	GB	GB		
	Suspend staff (besides the Headteacher)	HT	GB		
	Dismiss staff (besides the Headteacher)	GBC	GB		
	Approve any leaving payments (redundancy, dismissal, early retirement)	HT	GB	GBC	
Student development	To exclude a pupil (fixed term)	HT	GB		
	To exclude a pupil (permanently)	HT	GB	GBC	
	To consult on and determine an admissions policy	GB	GB	HT	HT
	To determine who will be offered a place in accordance with the admissions policy	GB	GB		

		R	A	C	I
	To ensure that there is a daily act of collective worship	HT	GB		
	To ensure that the curriculum complies with the legal and Funding Agreement requirements	HT	GB		
	To receive any external assessments of academy performance and any associated Action Plan	GB	GB		
	To ensure the provision of free school meals to eligible pupils	HT	GB	FM	
	To adopt, implement and review any home – academy agreements	HT	GB		
	To approve the curriculum	GBC	GB	HT	

Appendix 2: Committee Terms of Reference

Terms of Reference of Board and its Committee Structure

The Role of Board

The Board is responsible for the general control and management of the administration of the academy and it must have regard to company and charity law. It has the following responsibilities:

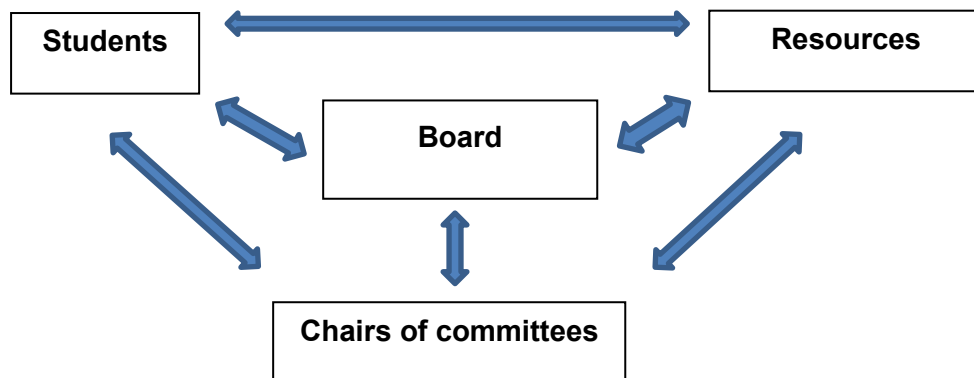
- To determine the strategic direction of the school;
- To approve and manage the annual budget;
- To ensure all statutory duties are carried out by either the Board or one of its Committees or by delegation to the Headteacher;
- To consider and, if appropriate, approve recommendations from Board Committees;
- To act as critical friend to Headteacher by providing advice, challenge and support.

The Role of Committees

The Committee structure enables detailed work to take place, allows issues to be given full consideration and makes the decision making process as effective as possible. A clear remit for each Committee brings focus to the task in hand and enables each individual Trustee to make a valuable contribution. Specifically, Committees:

- make decisions and take actions within their remit;
- recommend actions/issues to the Board;
- recommend actions/issues to other Committees;
- recommend actions/issues to the Chair of the Board where urgent action is required;
- identify and involve appropriate staff and others in activities on behalf of the Board.

The Structure of the Committees



The Remit of the Committees

The Committees have the delegated responsibility to consider, make recommendations and act on issues within their remit. The list is not exhaustive and may be refined from time to time by the Board. Each Committee addresses and reviews policies relevant to their remit.

Students

This Committee focuses on the needs and achievements of the pupils and reviews teaching and learning standards:

- To provide guidance and assistance to the GB on standards and achievement;
- To monitor and review academic and pastoral arrangements and ensure compliance with statutory requirements for the curriculum and pupil support;
- To contribute to and monitor the development of the School Improvement Plan and Self Evaluation Document;

- To consider the annual performance review and evaluation of exam results at all Key Stages;
- To recommend statutory targets for pupil achievement to the GB for approval;
- To monitor professional development activities;
- To review the procedures for staff discipline - discipline, grievance, capability, sickness and other absence;
- To ensure there are effective and enforceable policies for Pupil Support (including Child Protection, bullying, discipline, equality and racial issues etc.) and that all pupils have confidence that these issues will be dealt with in an appropriate manner;
- To ensure that pupils have opportunities to help them achieve future economic well-being, understand career, further education and training options and acquire workplace skills;
- To ensure that regard is paid to pupils' spiritual, moral, social, emotional and cultural development;
- To ensure effective provision is made for all pupils including Special Educational Needs (SEN), Gifted and Talented, Ethnic Minority achievement (EMA) etc;
- To review the provision of extra-curricular activities for pupils and the Extended Schools agenda;
- To review the security and integrity of the computer systems for staff and pupils;
- To deal with any pupil related matter raised by the Headteacher or designated representative.

Chairs, incorporating personnel

This committee acts as a steering group for the Board by previewing items for future agendas for all committees. It receives half termly updates from the Headteacher. The committee also addresses all human resource and employment issues:

- To receive regular reports from the Headteacher on the recruitment and employment of staff;
- To have oversight of the recruitment process and ensure compliance with safeguarding requirements;
- To ensure the staffing structure, both teaching and support staff is effective and appropriate;
- To review Performance Management policy and practice;
- To review Pay Policy and ensure compliance with statutory pay and conditions for staff;
- To review the Cover Policy;
- To have oversight of wellbeing;
- To deal with any staffing matter raised by the Headteacher or designated representative.

Resources

This Committee covers the physical resources of the site, focuses on the budget and serves the financial needs of other committees:

- To ensure the efficient and effective maintenance and general appearance of the school site;
- To review the security of the site and ensure the safety of pupils, staff and trustees;
- To review the Health and Safety Policy and ensure all works carried out meet Health and Safety standards;
- To monitor arrangements for the purchase and/or replacement of equipment and furniture;
- To monitor contracts for the provision of premises related services;
- To review Lettings Policy and charges;
- To monitor the lettings and out of hours use of the school premises;
- To oversee the catering arrangements;
- To support and promote environmental responsibility;
- To deal with any premises related matter raised by the Headteacher or designated representative;
- To make recommendations to the GB for the long term development of the school site. To provide guidance and assistance to the GB on all financial and budgetary matters;
- To deal with any financial matter raised by the Headteacher or designated representative;
- To prepare and review financial policy statements, including consideration of long term planning and resourcing;

- To consider each year's priorities and present an annual budget to the GB for approval;
- To monitor income and expenditure of all public funds and report the financial situation to the GB each term;
- To recommend the level of delegation to the Headteacher for the day-to-day financial management of the school;
- To vire funds, if necessary, within limits set by the GB;
- To ensure compliance with the appropriate financial regulations (including FMSiS);
- To ensure the audit of non-public funds for presentation to the GB;
- To receive and, where appropriate, respond to periodic audit reports of public funds;
- To advise the GB on all matters relating to fund raising and sponsorship.

This Committee also meets at least 3 times per year as the Audit and Risk Committee:

- To oversee and approve the trust's programme of internal scrutiny
- To ensure that risks are being addressed appropriately through internal scrutiny
- To report to the board on the adequacy of the trust's internal control framework (this includes financial and non-financial controls and management of risks)
- To agree an annual programme of work to deliver internal scrutiny
- To review the ratings and responses on the risk register to inform the programme of work, making sure checks are adjusted as appropriate each year
- To agree who will perform the work
- To consider:
 - Reports at each meeting from those carrying out the work
 - Progress in addressing recommendations
 - Outputs from other assurance activities by third parties, including the Department for Education (DfE), financial management and governance reviews, funding audits and investigations
- To have access to, and consider the quality of, the external auditor and those carrying out internal scrutiny

In addition there are 2 additional panels to consider pay reviews and the Headteacher's performance management:

Pay Review Panel

- To consider the payscale (ISR) and salary for the Headteacher and make a recommendation to the GB;
- To review the proposal of the Headteacher for the pay of teaching staff following performance appraisal and all staff to make a recommendation to the GB.

Headteacher Performance Management Panel

- To undertake the annual performance review of the Headteacher in conjunction with an external advisor;
- To establish performance objectives for the Headteacher;

Schedule of business for Committees

The annual schedule of business for the Board is very broad and much of the detailed work is carried out through the Committees. To ensure the full range of activities are covered during the year, the GB and each Committee develops an annual work programme reflecting its remit.

The Committee meetings are sequenced and scheduled to enable recommendations to flow in a timely manner to meet both external and internal decision deadlines. This overall schedule dovetails with the school calendar and planning cycle and with full Board meetings.

Reporting Mechanisms

The Committees are directly accountable to the Board. Agendas, papers and minutes of each Committee meeting are circulated to all Trustees and any recommendations for action or discussion are raised at the next available meeting of the Board or relevant Committee.

Election of Chair of Committees

Elections take place at the first meeting in the school year of each Committee.

Membership and Quorum for Committees

The membership of Committees is determined at the first GB meeting of the school year. Trustees are expected to serve on at least one Committee. The quorum for each Committee is one third of membership rounded up.

Appendix 3: SCHEDULE OF FINANCIAL DELEGATION

The school is guided by the Academy Trust Handbook and other relevant direction and guidance.

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Financial Management				
To ensure the school's continuing compliance with the DfE, ensuring regularity, propriety and value for money in the use of the academy trust's funds			✓	Assisted by Business Manager
To act as Accounting Officer for the Academy			✓	
To review the school's continuing compliance with the Academy Trust Handbook	✓			
To review the school's Financial Procedures Manual and all corresponding financial policies for approval by the Board.		✓		Assisted by Business Manager
Approval of the school's Financial Procedures Manual.	✓			
Approval of the school's financial policies (Schedule of Delegation, Financial Regulations, charging, refunds, debt recovery, asset disposal, etc), in line with the Academy Trust Handbook	✓			
To review the trustee induction pack to ensure that the information is still relevant and up to date.		✓		
To appoint external accountants/auditors to produce audited accounts and conduct an audit to certify that the accounts are true and fair	✓			

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Accounting Officer/ Headteacher	Other Staff Member
Financial Management				
Ensure that there is an induction pack for new trustees, tailored to reflect the individual structure of the school.		✓		
Ensure that all relevant financial updates are brought to the attention of the Resources Committee / Board.			✓	Business Manager
To consider all relevant financial updates and advise the Board of any issues affecting the school's financial administration.		✓		Business Manager
School Improvement Plan – financial implications				
Prepare a fully costed School Improvement Plan setting out the aims of the school in line with the approved budget.			✓	
Secure the implementation of the development School Improvement Plan with the collective support of the school staff.			✓	
Consider the draft School Improvement Plan, review and monitor it.	✓			
Approve an ongoing School Improvement Plan and review progress of the plan on annually.	✓			
Financial Planning				
Prepare a three-year medium term budget (MTFP) on the basis of the cost of current policies, the proposals for change (drawn from the school's improvement plan) and estimates of the level of future resources.			✓	Assisted by Business Manager
Consider the school's MTFP in the light of the School Improvement Plan and the level of future resources.		✓		
Approve the school's MTFP and review this document in the light of any significant factors that come to the attention of the Board.	✓			

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Accounting Officer Headteacher	Other Staff Member
Annual Budget Plan and Best Value Statement				
Undertake benchmarking exercises on an annual basis for review by the Resources Committee.			✓	Assisted by Business Manager
Consider the benchmarking work undertaken by the school and propose changes, as required, to ensure that the school budget achieves value for money.		✓		
Prepare the school's draft annual budget, based on the agreed objectives of the school as set out in the School Improvement Plan, MTFP and other key issues for consideration by trustees			✓	Assisted by Business Manager
Consider the draft school budget and key issues (links to the School Improvement Plan and MTFP) and the proposal of the balanced budget for the year for the approval of the Board.		✓		
Approve the school's annual budget.	✓			
Ensure that appropriate steps have been taken by the school to obtain best value.		✓	✓	
Annual Timetable for Budget Management				
Prepare a timetable with key dates for annual budget management.			✓	
Ensure that meetings are timetabled taking into consideration financial deadlines.		✓		

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Accounting Officer / Headteacher	Other Staff Member
Budget Monitoring and Control				
Approve virements between budget headings. Movements above this value to be referred to the Resources Committee before being undertaken.			Up to £9,999	
Review virements of money in excess of £9,999 between budget headings for approval by the Board.		✓		
Approve virements between budget headings in excess of £10,000.	✓			
Advise the Resources Committee and Board of all budget movements (e.g. virements, allocation of additional funding, etc) undertaken where not otherwise approved in advance by the Resources Committee or Board.			✓	Assisted by Business Manager
Review all budget movements undertaken (including virements), ensuring that the reasoning for the movements is sound.	✓	✓		
Monitor and control expenditure against the budget during the financial year, including preparation and approval of reports for the Resources Committee and Board.	Chair of the Board		✓	Assisted by Business Manager
Review expenditure against the budget during the financial year, budget monitoring reports and projected out-turn position.	✓	✓		
The control and monitoring of delegated budgets.				Departmental Budget Holders
Ensure that earmarked funds and large or trading activities are separately monitored and reported to trustees.			✓	Assisted by Business Manager

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Budget Monitoring and Control				
Monitor earmarked funds, trading activities and large school operations, (e.g. catering, sports facilities, hirings, etc) to ensure that the allocations are spent in accordance with the recognised terms and within the allocation set out in the budget.		✓		
Financial Reporting to the DfE				
The preparation of the year-end accounts and other returns for consideration by the Headteacher.				Business Manager
In conjunction with the Chair of the Board, approve all year-end accounts and any financial returns required by the DfE.	Chair		✓	
Responsible Officer Audit Reports				
Produce a formal response to the Internal Audit report and an action plan showing how the recommendations will be implemented.			✓	Assisted by Business Manager
Consider the recommendations set out in Internal Audit report and the action plan proposed by the Headteacher for implementing these.	✓	Responsible Officer		
Ensure that the recommendations agreed by the school have been implemented.	✓	✓	✓	
Retention and Disposal of Accounting Records				
Ensure maintenance of complete financial accounts and full supporting records for all accounts (both official and unofficial). (Refer also to the Financial Systems section below.)			✓	

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Accounting Officer Headteacher	Other Staff Member
Retention and Disposal of Accounting Records				
The retention, secure storage and disposal of accounting records in accordance with both legal requirements.				Business Manager
The maintenance of full financial records for all accounts.				Business Manager
Computer Systems and the Data Protection Act 1998				
Ensure that the school complies with the requirements of the Data Protection Act 1998 and GDPR 2018.			✓	Assisted by Business Manager
Ensure that the school's Data Protection registration is renewed annually	✓			Business Manager
The setting up and maintenance of access profiles for system users and the production and security of back-up disks and files.				Network Manager
Financial Systems				
Undertake an annual review of the controls within the school's financial systems.		Responsible Officer	✓	
To consider the annual SIC for approval by the Board, taking into consideration the school's self-assessment of the controls within its financial systems and other members of its financial management.		✓		
Banking Arrangements				
Open bank accounts and approve or vary signatures thereto, taking into consideration the restrictions set out in the Scheme for Financing Schools and any effect that this may have on the way the annual budget is advanced to the school.		✓		
Authorise payments and be the sole signatory of cheques.			£0 - £2,000	

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Banking Arrangements				
The signing of cheques for more than £2,000.			Headteacher plus one named individual	
The signing of cheques for less than £2,000, in the absence of the Headteacher, and reimbursements to the Headteacher (where the school has more than two authorised signatories).				S Jennings S Miller J Stephenson
The control and reconciliation of the school's bank accounts for consideration by the Business Manager.				Asst Business Manager
Approve the bank reconciliation on a monthly basis.				Business Manager
Petty Cash				
Agree, with the Board, an appropriate amount of petty cash to be held, currently £200, and the periodic check of completeness of financial records.			✓	
The maintenance of accounting records, the security and regular reconciliation of petty cash.				Business Manager
Personnel and Payroll				
Review the staff structure of the school annually.			✓	Personnel committee & Chair of Finance
To review the financial implications of changes to staffing numbers and grades, and approve those with a compound annual effect over £50,000		✓		
The maintenance of an authorised signatory list for employment contracts and pay documents.				Business Manager

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Personnel and Payroll				
The filing and storage of personnel and pay records (including person specifications and interview notes for a least 12 months).				Business Manager
Periodically reconcile gross pay with contracts and other authorised documents (<i>Serco produce a nominal roll report on a termly basis</i>).				Business Manager
Determine employee status for all individuals working on behalf of the school, using the local authority questionnaire where further clarification is required.			✓	Assisted by Business Manager
Authorise all employee-related expenses to be paid through payroll (e.g. employees' overtime, special allowances, travel expenses, etc).			✓	
Approve all payments made to the Headteacher personally, i.e. reimbursement of payments for goods / services purchases on behalf of the school and / or personal expenses incurred, e.g. travel expenses. (Refer also to the banking arrangements section above.)				Chair of the Board
Implement the school pay policy and appointment procedures for all staff employed through the school.			✓	
Purchasing – provision of goods and services				
Approve procedures for a purchasing policy, monitor and review the rules in accordance with DfE guidelines.	✓			
Monitor purchasing regulations to ensure compliance by the school.			✓	
Act as 'Chief Officer' for the letting of contracts.	✓		(✓)	
Appoint Contracting Officer and Contracts Manager for the contracts taken out.	✓		✓	
Maintain a Contracts Register.				Business Manager

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Purchasing – provision of goods and services				
Act as Contract Manager and monitor contracts on an on-going basis.			✓	Business Manager
Review contracts on an on-going basis (and as part of ensuring the school continues to achieve 'best value')			✓	
Ensure that 2 oral quotes are obtained for purchases and contracts valued at over £1000 and up to £2500			✓	Business Manager
Ensure that a minimum of 3 written quotes are obtained for purchases and contracts valued at over £2500 (£5000 for works) and up to a value of £10,000.			✓	
Ensure that a minimum of 3 formal quotations, based on a written specification, are obtained and submitted in writing by a specified date and time, for purchases and contracts valued between £10,000 and £50,000,		✓ £10,000 to £50,000		
Ensure that a minimum of 4 tenders are obtained for purchases and contracts valued between £50,000 and up to EU thresholds. .	✓ £50,000 to EU threshold			
Ensure that EU regulations are applied for all contracts over the EU threshold, with a minimum of 5 tenders.	✓			
Maintain a list of contacts for guidance and advice.			✓	
Supervise contractors and service providers to ensure the receipt of best value for money and compliance with legislation.	✓		✓	

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Leasing				
Seek DfE agreement for any proposed leases, other than operating leases, so that capital controls imposed by Government can be taken into consideration.			✓	
The maintenance of a register of all leases held by the school (if not included in the school's Contract Register).				Business Manager
Orders for Goods and Services and Payment of Accounts				
The maintenance of an authorised signatory list for orders (subject to the limitations agreed).				Business Manager
The authority for the signing of official orders for the purchase of goods and services up to the value of £2,000 other than by the Headteacher.				Budget Holder
Control the placing of orders for the purchase of all goods and services, up to a value of £10,000. A member of the Board must countersign orders above that amount.			✓ Between £2,000 and £10,000	
Approve orders for all goods and services	Between £50,000 and EU limits	Between £10,000 and £50,000		
Approve capital projects above £10,000.	✓			
The confirmation of the receipt of goods and services.				Budget Holders
The preparation of cheques for payment of services.				Business Manager

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
VAT				
To monitor the regulations on VAT, ensuring compliance by the school.				Business Manager
To complete and submit the reimbursement claim for VAT on a monthly basis.				Business Manager
The signing of the VAT reimbursement claims.			✓	
Income				
Set a charging policy for consideration by the Board.		✓		
Approve the charging policy.	✓			
Draw up proposed charges for the various areas of school income, including lettings, music tuition and school meals, on an annual basis.			✓	Assisted by Business Manager
Consider the proposed charges for the various areas of school income for approval by the Board annually.		✓		
Approve the annual review of charges for the various areas of school income (the approval to be formally recorded in the Board minutes).	✓			
Set suitable controls for the recording and collection of monies due, and for the movement of banking of monies for all accounts under the control of the school.			✓	
The control and collection of all income.				Business Manager
The preparation of receipts for banking.				Business Manager
The physical banking of monies.				Business Manager & Caretaker

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Income				
Approve procedures for chasing outstanding income due to the school (debt recovery policy).	✓			
Write off bad debts. Amounts in excess of this limit to be approved by the Resources Committee.			✓ £200	
Approve and write off bad debts accruing to the school over £200. (DfE consent required if transactions exceed 1% of annual income or £45,000 individually)		✓ In excess of £200		
Ensure the security of monies held on site.			✓	
Security of Assets, Stocks and Other Property				
Produce and implement a policy for security arrangements at the school (including procedures for call-out and key replacements)			✓	
Approve and periodically review the policy for security arrangements at the school.	✓			
To determine a value above which assets should be recorded on the school's inventory and asset register.	✓			
Ensure the physical security of the school's assets, and maintain and periodically inspect an up-to-date inventory.			✓	
The security of physical assets.			✓	Caretaker
The notification of any changes in physical assets to the inventory coordinator.				Budget Holder
To determine a value above which discrepancies in the inventory should be reported to the Board.	✓			
The physical inspection of the inventory on an annual basis or through an on-going programme of (random) sample checks.				Business Manager

Area of Responsibility	Level of Responsibility			
	Board	Resources Committee	Headteacher Accounting Officer	Other Staff Member
Security of Assets, Stocks and Other Property				
Prepare a policy for the disposal of surplus stock and equipment and property, other than land and buildings, and authorise items for disposal up to a maximum value of £500.			✓	Assisted by Business Manager
Approve the policy for disposal of surplus stock and equipment and the sale of property, other than land buildings.	✓			
Authorise items for disposal above a residual value of £500.	✓			
Maintain a register of key holders.			✓	
Insurance				
Initiate adequate insurance cover for the school, and maintain a register of policies taken out.			✓	Assisted by Business Manager
Undertake an assessment of risk management for insurance purposes at the school.		✓	✓	