



The Westbrook Trust

C/o Brompton-Westbrook Primary School, Kings Bastion, Brompton, Gillingham, Kent ME7 5DQ
Tel: 01634 844152

SCHEME OF DELEGATION

1.0 Introduction

The Westbrook Trust (TWT) is a multi-academy trust (MAT). The members and directors/trustees have agreed this Scheme of Delegation, established as a formal schedule that distinguishes between matters reserved exclusively for member or director/trustee approval or decision, and matters delegated to local governing bodies (LGB), committees and individuals.

1.1 The Scheme of Delegation refers to the Finance Policy where there are financial limits and signatories applicable to such matters as

- placing orders
- contracts
- issuing cheques

This is a key document in respect of financial controls, key duties and delegated responsibilities.

In all financial matters, the MAT Board has overall responsibility for their administration. The main responsibilities of the MAT Board are prescribed in the Funding Agreement between the MAT and the Department for Education (DfE) and in the MAT Articles of Association.

2.0 General Duties and Responsibilities

Members

Academy trusts do not have shareholders, instead they have members whose roles and rights are analogous to that of shareholders. It is the directors/trustees and not the members that are responsible for the operation of the MAT. Members of an academy trust can:

- control changes in the constitution - subject to DfE approval
- remove a director/trustee by ordinary resolution (a vote passed by a simple majority of members)
- receive approved accounts for the MAT

3.0 Directors/Trustees (and Governors)

TWT is a charitable company limited by guarantee meaning that directors/trustees have duties as directors under company law, trustees under charity law and as governors under education law. The Board of TWT, as directors/trustees of a MAT must still comply with duties under charity, company and education law, despite the fact they will delegate the day-to-day running of the schools to the local governing bodies (LGB) of each academy school. Mechanisms such as this policy are essential to ensure that delegated duties are properly discharged. Directors/trustees from this point will be referred to as directors.

As an academy governor, whether a director of the MAT or a governor of a LGB for a school, the following responsibilities apply at the appropriate level:

- Duty of Compliance
- Duty of Prudence
- Duty of Care

3.1 Compliance

- Always ensure that resources are used for the Trust's charitable purposes as set out in the Articles of Association
- Focus on the advancement of education for the public benefit
- Before making a decision, ask the question, "does this directly further the Trust's objects?"
- Follow all relevant laws
- Act in accordance with all policies and regulations

3.2 Prudence

- Ensure that the Trust's assets are protected and used for the benefit of its charitable beneficiaries
- ensure the Trust remains solvent and keeps up-to-date with its financial records
- ensure that the Trust's assets are used to meet its charitable objects
- avoid carrying out activities which might put the reputation or assets of the Trust at risk
- avoid building reserves that are so large that current charitable beneficiaries suffer as a consequence
- when investing or borrowing, ensure compliance with the terms of the Articles and The Funding Agreement, taking special care and seeking professional advice.

3.3 Care

- Use reasonable care and skill in the role as director or governor, using personal skills and experience as needed to ensure that the MAT/school is well-run and efficient
- Consider if and when it is appropriate to obtain external advice e.g. where there is a material risk to the MAT or if there is a question of a director or governor potentially breaching their duties
- Follow any external/professional advice given, unless there is good reason for not doing so

3.4 Protection

- The Trust will indemnify a member, director or governor against any claim brought against them in their capacity, in certain conditions, as set out in The Articles. This is backed by indemnity insurance. In addition, courts can give relief if a director has breached their duties but acted honestly and ought fairly to be excused.

4.0 Responsibility as Directors

- Duty to act within powers - become familiar with the provisions in the Articles of Association and only act within the scope of that delegated authority where such authority is given
- Duty to promote success of the company - act in the company's best interests, taking everything relevant into account to attain the charitable objects
- Duty to exercise independent judgement - remaining responsible for the work delegated to others; sense-check any advice or committee recommendation
- Understand that directors or governors elected or nominated by a particular body are not representatives of that body. Each person nominated or elected must exercise their own independent judgement, always acting to promote the success of the Trust, regardless of how they were appointed
- Duty to exercise reasonable care, skill and diligence - being diligent, careful and well informed about the Trust's affairs and using any personal, special skills or experience
- Duty to avoid conflicts of interest - avoid situations where interests conflict with those of the company. When in doubt disclose potential conflicts. Take decisions in the public interest and not for financial material benefits. Base decisions on merits and give reasons for decisions reached. Submit to scrutiny and declare any private interests relating to public duties and take steps to reduce the conflict.
- Duty not to accept benefits from third parties - be honest and remember that the Trust's property belongs to it and not to you or its members. Do not accept benefits given from third parties because of your position
- Duty to declare an interest in a proposed transaction or arrangement - declare any interest before the transaction is entered into. Be aware of indirect interests e.g. those of a spouse

4.1 Responsibilities as a Governor

- Act as the critical friend of the Executive Head Teacher (EHT), Head Teacher (HT) and senior leaders – providing support, advice and challenge
- Ensure the quality of educational provision
- Challenge and monitor the performance of the MAT/school
- Ensure good financial health and probity
- Support the Senior Leadership Team (SLT) in the management of staff
- Set high standards by planning for the future of the MAT/school and set targets for improvement
- Help the schools to respond to the needs of parents and the community
- Make the schools accountable to the public
- Work with the schools on planning, developing policies and keep these under review
- Exercise responsibilities and powers in partnership with the EHT/HT and staff

- Not intervene in the day-to-day management of the school unless there are weaknesses in the school, when it then has a duty to take action

4.2 Practical Measures

The following practical measures can also be taken by directors and governors (in conjunction with their clerk) to ensure they are in compliance with their duties:

- Regularly attend and prepare for meetings (e.g. read the agenda and papers in advance and seek briefing where necessary)
- Contribute to and raise concerns at meetings
- Ensure regular monitoring and review of compliance with and performance of policies
- Ensure that at each meeting, the Trust has proper procedures for reporting on activities, performance and finances
- Encourage colleagues to seek and act upon legal, financial and other professional advice whenever necessary
- Check minutes to ensure they accurately reflect any concerns raised at meetings
- Clarify the insurance arrangements in place for governors
- Read and become familiar with the Memorandum and Articles of Association of the Trust and be aware of its powers, duties and objectives
- Read and become familiar with the governors Code of Conduct and any standing orders of the Trust
- Seek advice from the appropriate members of the leadership team in the event of any doubts or concerns about the running of the Trust
- Be extremely scrupulous in the attention given to the Trust's present and future liquidity, and in ensuring that concerns and actions are minuted
- Ensure that interests are registered with the Trust
- Take an interest in the appointment of the management of the Trust to ensure that suitably qualified and experienced managers are in place

4.3 General

- Set out a written scheme of delegation of financial powers and other duties for the following: LGBs, LGB Committees (Resources Committee (RC), Teaching, Learning and Assessment Committee (TLAC), the Sure Start Advisory Board (AB)), the senior and other staff
- Support the Scheme of Delegation with Terms of Reference for each committee
- Satisfy the MAT Board's ultimate responsibility for ensuring that there is a Finance Policy which details adequate operational controls for all the financial processes within the MAT
- Ensure the Scheme of Delegation is applied in conjunction with all regulations relating to the management and operation of academy finances and other duties
- When delegating duties - ensure that the individuals or entities act in line with their duties and discharge them correctly

5.0 Budgets/Budgetary Control - Directors

- Formally approve the annual Trust budget prior to the start of each financial year
- Consider budgetary control reports from LGBs and if appropriate, individual committees, at every meeting or on demand, with relevant explanations and documentation supplied where required
- Authorise and review all virements between budget headings and the award of contracts over £25,000.

5.1 Purchasing

- Maintain a Register of Business Interests for all those in governance positions and those MAT staff with financial responsibilities
- Authorise quotes and tenders above £50,000 and authorise their award
- Accept the best value tender and minute the reason(s) for the decision
- Authorise orders for all purchases and items, as set out in the agreed three-year premises and IT plans, above £50,000
- Receive reports retrospectively from the EHT/HT in relation to the suppliers chosen, including in emergency situations, in line with limits set out in the Finance Policy

5.2 Income

- Authorise invoices to reflect income above £100,000
- Ensure grants from the DfE are used only for the purposes intended

5.3 Write Offs/Compensation

- Pay/authorise staff severance payments or compensation following detailed Education Funding Agency guidance (EFA)

5.4 Security of Assets

- Authorise the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete as approved by the EHT
- Authorise write off of assets over £1,000

5.5 Accounts and Audit

- Appoint external auditors
- Review the draft financial statements prior to audit and approve the audited financial statements prior to submission to the EFA
- Receive the reports of the external auditor
- Receive reports from the Responsible Officer (RO) on the use of resources, systems of internal financial control, and the discharge of financial responsibilities
- Inform the EFA if it suspects any irregularity affecting resources

5.6 Personnel

- Appoint the EHT, HT and Business Manager (BM)
- Carry out the appraisal of the EHT

5.7 Insurances

- Ensure that arrangements for insurance cover are in place and adequate for all schools within the Trust.

6.0 Powers and Duties Delegated to the LGB

The level of delegation will vary according to the performance of each school in the MAT. If a school is not performing well, directors may reduce the level of delegation to that LGB until the school improves. Alternatively, directors may choose to appoint new persons to the relevant LGB to strengthen it and impact on performance.

The MAT Board will have representatives from the LGB of each of the schools in the Trust. This arrangement will continue until such time as the Trust becomes too large to accommodate representation from every school when a review of procedures for appointing directors will take place. Every director must ensure that he/she considers and promotes the needs of each individual school for the benefit of the MAT and not simply focus on achieving the best outcome for their own school. Each LGB must report to the MAT Board about how its duties are being discharged.

Most governor will not also be Directors of the MAT and will mainly act for one school. As well as duties delegated to them by the MAT Board, they will also have responsibilities as school governors.

6.1 General - Governors

- Except where items are specifically reserved for the MAT Board:
 - Have strategic overview of and be accountable for the school in respect of pupil achievement, behaviour and safety, the quality of teaching and leadership and management
 - Exercise the powers and duties of the LGB in respect of the financial administration of the school and as set out in the Finance Policy, except for those items delegated to the HT and other staff
 - Report on decisions taken under delegated powers to the next meeting of the MAT Board
 - Approve policies and procedures delegated by the MAT Board in accordance with agreed time scales e.g. annually / biennially
 - Delegate duties to the two committees named RC and TALC and the AB (see below)

7.0 Budgets/Budgetary Control

- Set and review the annual school budget prior to the start of each financial year and recommend its acceptance, or otherwise to the MAT Board
- Consider budgetary control reports on the school's financial position at every meeting, taking appropriate action to contain expenditure within the budget and reporting to the MAT Board
- Regularly monitor actual expenditure and income against budget
- Review the virement of sums between budget headings, authorised by the HT
- Report to the MAT Board all significant financial matters and any actual or potential overspending
- Authorise disposal of assets over £1,000

7.1 Purchasing

- Authorise the award of orders and contracts over £50,000
- Review the award of contracts as set out in the school's Finance Policy and as approved by the HT
- Authorise orders for purchases, between £15,000 and £50,000
- Approve works agreed in the school's premises development plan and receive reports retrospectively from the HT in relation to suppliers chosen including in emergencies

7.1 Income

- Authorise invoices to collect income between £50,000 and £100,000

7.3 Security of Assets

- Ensure that there are annual independent checks of assets and the asset register

7.4 Personnel

- Appoint staff, including the Head Teacher and authorise funding for permanent changes to the school's staffing structure

7.5 Accounts and Audit

- Review the draft financial statements and highlight any significant issues to the MAT Board prior to the submission of the MAT finances to the EFA
- Review the reports of the RO on the effectiveness of the financial procedures and control and report to the MAT Board
- Ensure that the annual accounts are produced in accordance with the requirements of the Companies Act 1985 and the DfE guidance

8.0 LGB Committees

- The RC, TLAC and AB are committees of the LGB and meet at least once a term but more frequent meetings will be arranged when necessary
- The responsibilities of the two committees are to act in accordance with powers delegated to them by the LGB through the school's Improvement Plan and those listed below:

8.1 Resources Committee

- Ensure clarity of the ethos, vision and strategic direction of the school
- Appoint and dismiss staff other than senior leaders
- Monitor personnel matters e.g. appraisal, staff pay, appointment and dismissal
- Carry out the appraisal of the HT
- Monitor and ensure the effective use of continuing professional development activities
- Assure value for money and hold the HT and senior leaders to account by monitoring standards and progress
- Ensure funds, such as those set aside for sports and children entitled to Pupil Premium funding are appropriately allocated and spent
- Monitor, on behalf of the LGB, to ensure the solvency and probity of financial resources and their effective management
- Ensure that statutory duties, that are the responsibility of the HT and LGB are met

- Review and monitor those policies delegated to the committee and recommend any changes to the LGB
- Authorise orders for purchases, between £15,000 and £50,000
- Authorise write off of bad debts between £101 and £1,000
- Authorise disposal of assets between £101 and £1,000
- Authorise invoices to collect income between £50,000 and £100,000
- Review and monitor those policies delegated to the committee and recommend to the LGB any changes
- Manage any delegated resources diligently and be accountable to the LGB for the spending

8.3 Curriculum & Assessment

- Agree and recommend to the LGB, the school's curriculum, ensuring that it is balanced and appropriate for the aptitude and interests of the pupils
- Have high expectations of progress and outcomes pupils achieve especially in reading, writing and mathematics
- Agree and recommend to the LGB, the school's assessment procedures and ensure that duties in respect of statutory assessments are carried out appropriately
- Monitor the type and quality of the school's support and intervention for SEN and other pupils who need to catch up
- Monitor and ensure that action is taken to improve teaching over time (teachers and teaching assistants), ensuring that they share good practice with each other and seek information from the HT and SLT to establish how well the Teaching Standards are met
- Handle complaints made to the school
- Agree and recommend to the LGB the school's monitoring arrangements
- Ensure the behaviour and safety of the pupils at the school
- Promote links with the wider community by supporting, monitoring and challenging the HT and SLT in respect of their duties relating to:
 - Spiritual, Moral, Social and Cultural education
 - Pupil behaviour – in and around the school, anti-bullying, and discrimination
 - Exclusions and attendance
 - The teaching of British Values and the prevention of radicalisation
 - Health and safety
 - Managing the medical needs of pupils
 - The extent of the school's community and professional networking links
 - Safeguarding, including Child Protection and the maintenance of the Single Central Record
 - Provision for children educated off-site
 - Links with parents and carers
 - The operation of the Breakfast and After School Club
 - The operation of the school's premises development plan
- Review and monitor those policies delegated to the committee and recommend to the LGB any changes
- Manage any delegated resources diligently and be accountable to the LGB for the spending

8.4 The Sure Start Advisory Board (AB)

- Abide by the agreed Terms of Reference which sets out the make-up of the AB
- Together with senior leaders, appoint staff
- Monitor the delivery of the Core Offer to provide a high quality service for users and bring any concerns to the attention of the LGB (or MAT Board as appropriate)
- Monitor compliance with the Service Level Agreement and bring any concerns to the attention of the LGB (or MAT Board as appropriate)
- Receive performance data and recommend action as appropriate to ensure a high quality service to users
- Approve for presentation to the LGB (and MAT Board as required), an annual improvement plan
- Approve for presentation to the LGB (and MAT Board as required) an annual budget
- Report three times each year to the LGB, including on the use of delegated funds
- Bring to the attention of the LGB, or if necessary the MAT Board, any issues of concern
- Support and challenge the leadership and management of Sure Start to ensure the overall success of its outcomes for families

9.0 Financial Powers and Delegated Duties to the Executive Head Teacher

The EHT is the Accounting Officer (AO) and has delegated powers and functions in respect of the organisation, management and control of the MAT, the implementation of all policies approved by the MAT Board and for the strategic direction of teaching and the curriculum, behaviour and safety and leadership and management. Within the framework of the MAT improvement plan, as approved by the MAT Board, the EHT has overall executive responsibility for the MAT activities including financial activities. Much of the financial responsibility is delegated to others, including the HT and the Business Manager/s, however, the Executive Head Teacher still retains responsibility for the following:

9.1 Budgetary Control

- Carry out regular checks in MAT schools to ensure that the Finance Policy and all Financial regulations are adhered to and that they are working within the delegated limits of the Finance Policy in respect of:
 - **Budgetary Control**
 - Income and expenditure and highlighting potential overspending to the MAT Board
 - Approving virements up to £25,000

9.2 Financial Management

- Collection of income between £20,001 and £50,000
- Ordering of goods and services up to £15,000
- Payment and security of assets

9.3 Purchasing

- Authorising orders and contracts up to £15,000
- Signing cheques
- Contracts and agreements - conforming to Financial Regulations
- Premises development expenditure

9.4 Income

- Authorising invoices to collect income between £20,001 and £50,000

9.5 Payroll and Personnel

- Appointment of new staff within the authorised staffing structure
- Carry out the appraisal of the HTs

9.6 Security of Assets

- Security - buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc.
- Disposal of assets according up to £100

9.7 Write-Offs

- Write-off of bad debts/loans up to £100

9.8 Information and Communication System

- Standards of control - properly licensed software, security and privacy of data

9.9 Accounts and Audits

- Operational controls in place
- Principles of internal control maintained
- Full, accurate and up to date records maintained to provide financial and statistical information
- Records and documents available for audit by the external auditors and the RO.

Report to the MAT Board at least three times each year and at other times if there is anything significant to discuss and agree

10.0 Financial Powers and Delegated Duties to the Head Teacher

The HT has delegated powers and functions in respect of internal organisation, management and control of the school, the implementation of all policies approved by the LGB and for the direction of teaching and the curriculum, behaviour and safety and leadership and management. Within the framework of the school improvement plan as approved by the MAT Board and the LGB, the HT has overall executive responsibility for the school's activities including financial activities. Much of the financial responsibility has been delegated to the BM but the HT still retains responsibility for:

10.1 Budgetary Control

- Reviewing income and expenditure reports and highlighting actual or potential overspending to the RC, the LGB and the EHT as appropriate

- Approving variations between budget headings in conjunction with the BM up to 2% of the original budget and reporting such approval to the RC, LGB and EHT as appropriate

10.2 Financial Management

- Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with Financial Regulations

10.3 Purchasing

- Authorising orders and contracts up to the delegated limit in conjunction with the BM
- Signing cheques in conjunction with the other authorised signatories
- Ensuring that all contracts and agreements conform to Financial Regulations
- Approve premises development plan spending up to the delegated limit and report retrospectively to the RC, LGB and EHT, the choice of suppliers for the work approved

10.4 Income

Authorisation of invoices to collect income up to £20,000

10.5 Payroll and Personnel

- Approving new staff appointments within the authorised staff structure
- Certifying payment of salaries each month, in conjunction with the BM
- Carry out the appraisal of the deputy / assistant head teachers

10.6 Security of Assets

- Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc. under his/her control

10.7 Information and Communication System

- Maintaining the standards of control for such system in operation in the school, to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

10.8 Accounts and Audits

- The operation of financial processes within the school, ensuring that adequate operational controls are in place and that the principles of internal control are maintained.
- Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.
- Ensuring that all records and documents are available for audit by the appointed external auditors and by the RO
- Ensuring that all information is available for the EHT to carry out checks for compliance with policy and regulations

11.0 Financial Powers and Delegated Duties to the Business Manager

The BM works in close collaboration with the HT (and EHT) through whom he or she is responsible to the RC, the LGB and the MAT Board. The BM may delegate tasks to the P&F Administrator (P&FA). The main responsibilities of the Strategic Business Manager are:

11.1 Budgets/Budgetary Control

- Preparing an annual draft budget plan for consideration by the HT and P&F Committee in the first instance
- Preparing or contributing to the preparation of the MAT budget for consideration by the MAT Board
- Monthly monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the RC Committee, the LGB
- Monitoring of expenditure and income against the approved MAT budget and submitting reports on the MAT financial position to MAT Board meeting
- Any actual or potential overspending shall be reported to the HT, EHT, RC Committee, LGB or MAT Board as appropriate
- The day to day management of financial issues including the establishment and operation of a suitable accounting system
- The management of the school and MAT financial position at a strategic and operational level within the framework of financial control determined by MAT Board
- The maintenance of effective systems of internal control
- Ensuring the annual accounts are properly presented and adequately supported by the underlying books and records of the school or MAT
- Ensuring forms and returns are sent to the DfE / EFA in line with the timetable of guidance

11.2 Purchasing

- Authorising orders and contracts up to agreed limits in conjunction with budget holders up to £10,000
- Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- Retention of quotes obtained for goods, works and services as appropriate
- Ensuring that all correct invoices are approved on the Financial Management System (FMS) by authorised staff before payments are made and that invoices, vouchers and other records are retained and stored in a secure way and are readily available for inspection by authorised persons
- Ensuring the appropriate segregation of duties between staff responsible for processing orders, receiving deliveries and processing payments
- Signing cheques in conjunction with the other authorised signatories

11.3 Payroll and Personnel

- Notifying the payroll provider of any matters affecting payments to employees
- Ensuring that monthly payroll is checked, and certifying it for payment in conjunction with the HT

11.4 Income

- Ensuring that all income is accurately accounted for and is promptly collected and banked intact

11.5 Banking Arrangements

- Maintaining proper records of account and reviewing monthly bank reconciliations

11.6 Insurances

- Notifying the HT, EHT, RC or MAT Board as appropriate on any eventuality that could affect the schools insurance arrangements.

11.7 Security of Assets

- Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant, loans and assets.

12.0 Financial Powers and Delegated Duties Other Staff

Members of staff with delegated responsibilities should be aware that these must be exercised in accordance with financial regulations. The P&FA and budget holders, will have some financial responsibilities and these are detailed in the Finance Policy and the financial regulations. All staff are responsible for the security of school property, for avoiding loss or damage, and for ensuring economy and efficiency in the use of resources.

The following responsibilities are delegated to other staff:

12.1 Budgets/Budgetary Control

- Budget holders (BH) are responsible for checking their statement of expenditure when it is issued by the BM
- BH will not overspend because the BM or P&FA will not approve any expenditure outside the BH limits and that might cause an overspend

12.2 Purchasing

- BH will not make any purchases without prior permission from the BM
- Wherever possible, all purchases will be through the P&FA
- BH will acquire a VAT receipt for any items with VAT added that they have purchased, with permission, from the internet or a shop themselves
- BH will provide invoices or purchasing receipts for all goods that they have purchased, with permission, from the internet or a shop themselves
- Only the BM P&FA are authorised to receive and check goods ordered through school

12.3 Income

- The Finance Officer may authorise invoices for collection of income

An initial impact assessment under the school's Single Equality Scheme has been carried out for this policy	
A	Positive impact is explicitly intended and very likely
B	An adverse impact is unlikely, and on the contrary the policy has the clear potential to have a positive impact by reducing and removing barriers and inequalities that currently exist
C	An adverse impact is unlikely. On the contrary there is potential to reduce barriers and inequalities that currently exist. There is insufficient evidence, however, for this assessment to be made with as much confidence as is desirable
D	Adverse impact is probable or certain, since certain groups will be disadvantaged, either proportionately or absolutely, or both. Remedial action is therefore necessary
E	Adverse impact is probable or certain for certain groups but the policy as a whole can nevertheless be justified. PLEASE NOTE: Selecting this assessments will necessitate the need for legal advice

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