

## Kingston Educational Trust (KET) Scheme of Delegation

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### Section 1 - Roles and responsibilities

For a more complete understanding of the roles and responsibilities described below, reference should be made to [KET's Articles of Association](#), the [Academy Trust Handbook](#) and the [Academy Trust Governance Guide](#) from the Department for Education.

Details of the financial powers and responsibilities delegated to committees, senior officers and staff can be found at Section 3.

Delegation of policy approval can be found in the separate schools' and trust's Policy Delegation and Review Schedules.

### The role of the members

The members of the trust are guardians of the charitable objectives and governance of the trust. KET's members are:

- Kingston Council (represented by Councillor Griseldis Kirsch)
- Kingston University (represented by Jennifer Edwards)
- Kingston College<sup>1</sup> (represented by Peter Mayhew-Smith)

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<sup>1</sup> Kingston College is part of South Thames Colleges Group

The members are able to appoint and remove trustees to ensure that the trust acts in accordance with its charitable object and that governance is effective. Accordingly, the trust board will submit an annual report on the performance of the trust to the members.

### **The role of the trustees**

KET is a charitable company and so trustees are both charity trustees (within the terms of section 177(1) of the Charities Act 2011) and company directors. Together the trustees form the trust board. Trust specific expectations and standards for the role are set out in its Code of Conduct.

The trust board is responsible for the general control and management of the administration of the trust, and in accordance with the provisions set out in the memorandum and articles of association and its funding agreement, it is legally responsible and accountable for all statutory functions, for the performance of all schools within the trust, and must approve a written scheme of delegation of financial powers that maintains robust internal control arrangements. The trust is the employer of all central and school staff.

In addition, the trust board has the following core purpose:

- Strategic leadership: defining the trust vision for high quality and inclusive education in line with its charitable objects; establishing the trust's culture and setting and championing the trust strategy including determining what, if any, governance functions are delegated to the local tier of governance.
- Accountability and assurance: robust effective oversight of the operations and performance of the trust, including the provision of education, pupil welfare, overseeing and ensuring appropriate use of funding and effective financial performance and keeping the estate safe and well maintained;
- Engagement: strategic oversight of relationships with stakeholders and the involvement of parents, schools and communities so that decision-making is supported by meaningful engagement.

### **The role of trust associates**

Trust associates are recruited to the board's committees for their skills. Their responsibilities as part of that committee will vary depending on the delegation to and terms of reference for that committee. Expectations and standards for the role are set out in the KET's Code of Conduct.

### **The role of committees**

The trust board may establish committees to carry out some of its governance functions and decision making (although any decisions made will be deemed decisions of the board).

KET has established the following committees:

- Buildings, Finance and Resources (which includes audit and risk)
- a Local Academy Committee for each school (with delegated decision making functions)

The membership and responsibilities of all committees are set out in each committee's terms of reference. Delegations to committees are set out in the Delegation Matrix at Section 2.

The trust board appoints committee chairs and committee members according to their skills and in line with the terms of reference of each committee.

The trust board has the right to review and adapt its governance structure at any time which includes removing or adjusting delegation.

### **The role of the Executive Director**

The board ensures high quality executive leadership through the trust's Executive Director and by providing effective support and challenge to the Executive Director and executive leadership team, which comprises the Director of Finance and Head of People.

The Executive Director has the delegated responsibility for the operation of the trust including the performance of the trust's schools, as detailed within the KET Delegation Matrix below.

The Executive Director is responsible for the ongoing line-management of the Headteachers/Head of School and for their performance management.

The Executive Director is also the Accounting Officer so has overall responsibility for the operation of the academy trust's financial responsibilities and must ensure that the organisation is run with financial effectiveness and stability; avoiding waste and securing value for money.

The Executive Director leads the executive management team and may delegate executive management functions to the Director of Finance and Head of People and is accountable to the trust board for their performance, and more generally for the performance of the Trust Central Team.

### **The role of Headteachers**

KET's default position is that Headteachers should enjoy a great deal of autonomy in the operation of the school that they lead. As such, Headteachers are fully responsible for the day to day management of their school, including compliance with statutory and other requirements at an operational level.

Headteachers have delegated powers and functions in respect of internal organisation, management and control of the schools they lead other than where subject to any constraints detailed within the KET Delegation Matrix below (See Section 2).

Headteachers are responsible for the implementation of all policies approved by the trust board or by its committees and for the direction of teaching and the curriculum.

Headteachers are line managed by the Executive Director and are Trust Leaders. Headteachers also report to their local academy committees on matters which have been delegated to it.

### **Review**

This Scheme of Delegation is reviewed by the trust board annually and following any changes to its governance structure.

## Section 2 - KET Delegation Matrix

Key		
<b>A: Accountable (and approver)</b>		Answerable for the task being delivered. Delegates the task to those responsible. There should be only one group/person accountable for each task/decision.
<b>R: Responsible</b>		Responsible for the delivery. Does the work to achieve the task. Can be shared between groups/individuals.
<b>C: Consulted</b>		Needs to be involved before the decision is made. Communication is two-way – these are important stakeholders or have relevant specialist knowledge.
<b>I: Informed</b>		Needs to be informed.

\* Statutory expectation or necessary to comply with articles of association or funding agreement.

		Members	Trust board	BFR Committee	Executive Director (ED)	Local Academy Committees	Head teachers
<b>1. Board business</b>							
1.1	Appoint/remove members	*A/R					
1.2	Appoint/remove trustees	*A/R	*A/R				
1.3	Elect chair of trustees		*A/R				
1.4	Appoint and remove board committee chair (BFR)		*A/R		C		
	Role descriptions for trustees/chair/lead board roles/committee members	I	A/R				
1.5	Establish and review trust governance structure annually (including Scheme of Delegation and Terms of Reference)	I	*A/R	I	C	I	I
1.6	Agree named safeguarding trustee		*A/R				
1.7	Agree named SEND trustee lead		*A/R				
1.8	Agree named careers trustee lead		*A/R				
1.9	Appoint/remove local academy committee chairs		*A/R		I	I	I
1.10	Appoint/remove local academy committee members		*A/R		I	I	I
	Parent trust associates: determine election process		*A/R				
1.13	Articles of association: review		*A/R		C		
1.14	Articles of association: ratify	*A/R					
	Skills audit (governance): complete and use to inform recruitment and training		A/R	I	I	I	
1.17	Complete annual trust board and committees self-review	I	A/R	R	I	R	I
	Chairs' performance: carry out 360 review periodically	I	A/R	R	I	R	I

		Members	Trust board	BFR Committee	Executive Director (ED)	Local Academy Committees	Head teachers
	Trustee / academy committee member contribution: review annually		A/R	R	C	R	C
	Succession: planning (for board and committees)		A/R	R	C	R	C
	Agree annual work schedule for trust board and committees		A/R	R	C	R	C
	Auditing and reporting arrangements for matters of compliance (e.g. safeguarding, H&S, employment): agree		A	I	R	I	R
1.19	Publish governance arrangements on trust and schools' websites		*A		R		
1.20	Ensure trust website is compliant and effective		*A		R		
1.21	Ensure school websites are compliant and effective		*A		R		R
	Commission external review of governance effectiveness		A/R	I	C	I	
1.22	Submit annual report on the performance of the trust to members and publish	I	A		R		
<b>2. Vision and strategy</b>							
2.1	Determine trust's vision, strategy, key priorities and KPIs	I	A/R	I	R	I	I
2.2	Apply trust vision and strategy to individual schools		C		A	C	R
	Reporting arrangements for progress on key trust priorities: agree		A	I	R	I	R
2.3	Determine trust-wide policies (as identified in the Policy Delegation Schedule) which reflect the trust's ethos and values (facilitating discussions with unions where appropriate)		*A	C	R	C	C
2.4	Determine school level policies which require trust approval (at varying levels) as they have compliance/risk/reputational implications and as set out in the Policy Delegation Schedule		A/R		R	R	C
	Determine school level policies which are operational and don't require trust approval				R	I	A/R
2.5	Establish risk register and conduct regular review		*A		R	R	C
2.6	Ensure engagement with stakeholders	I	A	R	R	R	R

		Members	Trust board	BFR Committee	Executive Director (ED)	Local Academy Committees	Head teachers
<b>3. Finance and estates</b>							
3.1	Appoint and remove external auditors	*A/R	C				
3.3	Produce and review trust's scheme of financial delegation		*A	R	R		
3.4	Receive external auditors report	*A/R					
3.5	Action recommendations made by external auditors		*A				R
3.6	Produce annual report and accounts in line with the Charity Commission's Statement of Recommended Practice		*A	C	R		
3.7	Submit ESFA required reports and returns		*A	C	R		
	Central spend: agree top slice		A	R	C	I	I
3.8	Agree budget plan to support delivery of trust strategic priorities		A	R	R		
3.9	Agree budget plan to support delivery of school strategic priorities		*A	R	R	I	R
3.10	Monitor trust budget		*A	C	R		
3.11	Carry out benchmarking and trust-wide value for money evaluation		I	A	R		I
3.12	Agree reporting and monitoring arrangements for trust and school budgets		*A	C	R	I	C
3.13	Approve trust-wide estate vision, strategy and asset management plan		*A/R	C	C		
3.14	Monitor school estate to ensure it is safe and well maintained		*A		C		R
<b>4. Human Resources</b>							
4.1	ED/accounting Officer appoint/dismiss		*A/R				
	Conduct performance management of the ED		A/R	C		C	C
4.3	Agree ED pay and reward		*A/R				
3.2	Director of Finance/chief financial officer appoint/ dismiss		*A/R	C	C	I	I
	Head of People appoint/ dismiss		A	C	R	I	I
1.11	Appoint/remove Head of Governance	I	*A/R	I	C	I	I
1.12	Appoint/remove governance professional for committees and agree clerking arrangements		A/R	I	C	I	I
	Headteacher appoint/ dismiss		A		R	C	
4.4	Conduct trust central team performance management		I		A/R		

		Members	Trust board	BFR Committee	Executive Director (ED)	Local Academy Committees	Head teachers
4.5	Conduct headteacher performance management			C	A/R	C	
4.6	Agree headteacher pay and reward		A/R		C		
4.7	Review and agree staff appraisal procedure and pay progression		A		R		R
4.8	Determine trust central team staffing structure		*A	C	R	I	I
4.9	Determine school staffing structure				A	C	R
	Approve changes to school staffing structure (senior leadership team only)			A	R	I	R
4.11	Trust wide pay policy, terms and conditions of employment		*A	C	R		
<b>5. Education</b>							
5.1	Approve trust curriculum principles		A		R	I	C
	Approve school curriculum and curriculum intent		I		A/R	C	R
5.2	Ensure high standards of teaching and learning		A		R	C	R
5.3	Delivery of curriculum				A	I	R
5.4	Set targets for trust outcomes		A		R	I	I
5.5	Plan and deliver individual school improvement interventions and strategies				A	I	R
5.6	Agree trust behaviour principles		A		R	I	C
5.7	School behaviour policy		I		A	I	R
5.8	Give notice of permanent and 15 + day suspensions		I		A	I	R
5.9	Agree admissions policy		*A		R	C	C
5.10	Admissions appeal process		*A		R	C	C
5.11	Determine trust complaints policy		*A/R		C	I	C
5.12	Ensure high standards of provision and support for children with SEN		A		R	C	R
	Ensure high standards of provision and support for disadvantaged children		A		R	C	R
<b>6. Community</b>							
6.1	Developing stakeholder engagement and partnerships across the trust	I	A		R	C	C
6.2	Developing stakeholder engagement and partnerships at school level				C	A	R

## **Section 3 – Financial powers and duties**

### **Section 3a – The Trust Board shall be responsible for:**

#### **Scheme of delegation and financial regulation**

- a1. Approval of a written scheme of delegation of its financial powers and duties to its buildings, finance and resources committee (BFR), Executive Director, Director of Finance, Headteachers/Head of School, and other senior staff. The scheme must satisfy the trust board's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial processes within its schools. The Scheme of Delegation should be operated in conjunction with the Trust's Financial Procedures.

#### **Audit**

- a2. Arrangement for the appointment of external auditors; and informing the Department for Education, (DfE) and/or the Education and Skills Funding Agency (ESFA) in the event of the removal or resignation of auditors.
- a3. Receiving the reports of the external auditor.
- a4. Receiving the reports of the internal audit service appointed to check systems of internal financial control, and discharge of financial responsibilities.
- a5. Informing the DfE and/or ESFA if it suspects any irregularity affecting resources.

#### **Budgets/Budgetary Control**

- a6. Reviewing the draft financial statements prior to audit and approving the audited financial statements prior to submission to the Education and Skills Funding Agency (ESFA) by 31 December annually.
- a7. Formally approving the annual budget of the Trust and of each school and the 3 year budget forecast return prior to submission to the ESFA in August each year.
- a8. Management accounts with a commentary must be shared with the chair of trustees every month. Management accounts with a commentary must also be shared with all other trustees monthly. The Board must consider these when it meets.
- a9. Details of all virements, approved and authorised by the BFR are to be formally notified to the Board.
- a10. Maintenance of a Register of Business Interests for all Trustees and Members.

#### **Contracts**

- a11. Authorising the award of contracts or purchases of over £50,000 excluding VAT including authorisation of the advertising of tenders above the Find A Tender limit, and authorising the award of such tenders.

#### **Income**

- a12. Authorisation of the write-off of debts not collectable above £1,000 up to the limit at which the Secretary of State's prior approval is required:
  - 1% of total annual income or £45,000 (whichever is smaller) per single transaction
  - cumulatively, 2.5% of total annual income (subject to a maximum of £250,000) in any financial year per category of transaction for trusts that have not submitted timely, unqualified accounts for the previous two financial years.
  - cumulatively, 5% of total annual income (subject to a maximum of £250,000) in any financial year per category of transaction for trusts that have submitted timely, unqualified accounts for the previous two financial years.

### **Security of Assets**

- a13.** Authorisation of the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value in excess of £5,000.

### **Exceptions**

Delegated authority from the Education and Skills Funding Agency (ESFA) does not include the following, which must be referred to the ESFA for prior agreement (see the financial limits set out in Section 5 of the Academy Trust Handbook 2024) :

- Any form of borrowing, bank or sponsor loan, overdraft, finance lease
- Any transaction deemed novel or contentious
- Granting a lease on land or buildings
- Taking a lease on land and buildings for a period of seven years or more
- Acquiring or disposing of a freehold on land and buildings and disposal of heritage assets
- Entering into guarantees, indemnities or letters of comfort above certain limits
- Write-offs in excess of certain limits, Special Payments – ex gratia payments
- Staff severance/compensation – non-contractual payments above £50,000

### **Personnel**

- a14.** Authorising permanent changes to the Central Services staffing structure at Director level.

## **Section 3b – Financial powers and duties delegated to the Buildings, Finance and Resources Committee (BFR)**

### **BFR shall be responsible for:**

#### **General**

- b1.** Exercising the powers and duties of the trust board in respect of the financial administration of its schools, except for those items specifically reserved for the trust board and those delegated to the Executive Director, Director of Finance or Headteachers/Head of School.
- b2.** Reporting on decisions taken under delegated powers to the next meeting of the trust board.

#### **Audit**

- b3.** Reviewing the reports of the external and internal audit service appointed to check the effectiveness of the financial procedures and controls. These reports must also be shared with the trust board.

#### **Budgets/Budgetary Control**

- b4.** Considering budget monitoring reports on the schools' financial position at every meeting, take appropriate action to contain expenditure within the budget, and report to the trust board.
- b5.** Approving the virement between and within budget headings of over £15,000 and up to £50,000 in respect of Fern Hill.
- b6.** Reviewing the virement of sums between and within budget headings, subject to a limit of £50,000. Details of all virements approved and authorised by the Executive Director, Headteachers or the Director of Finance are to be formally notified to the Buildings, Finance and Resources Committee.
- b7.** Reporting to the trust board all significant financial matters and any actual or potential overspending.

### **Contracts and purchasing**

**b8.** Authorising the award of contracts or purchases of over £25,000 and up to £50,000 excluding VAT.

### **Insurances**

**b9.** Ensuring that arrangements for insurance cover are in place and adequate.

### **Security of Assets**

**b10.** Ensuring that there are independent checks of assets and the asset register.

**b11.** Authorising the disposal of individual items of equipment and materials that have become surplus to requirements, unusable or obsolete with an original purchase value of over £2,000 and up to £5,000 and reporting such authorisations to the trust board.

### **Personnel**

**b12.** Authorising permanent changes to a school's staffing structure, where changes apply to the Senior Leadership Team.

### **Section 3c – Financial powers and duties delegated to the Executive Director**

**Note:** The Executive Director is the Trust's accounting officer. That role includes a personal responsibility to Parliament, and to the ESFA's accounting officer, for the Trust's financial resources.

### **General**

**c.1** The accounting officer must be able to assure Parliament, and the public, of high standards of probity in the management of public funds, particularly regularity, propriety and value for money and must have oversight of financial transactions, by:

- ensuring the academy trust's property and assets are under the trustees' control, and measures exist to prevent losses or misuse
- ensuring bank accounts, financial systems and financial records are operated by more than one person
- keeping full and accurate accounting records to support their annual accounts

### **Annual Audited Accounts**

**c.2** The accounting officer must demonstrate how the Trust has secured value for money in the governance statement that forms part of the audited accounts and complete and sign a statement on regularity, propriety and compliance each year, for submission to the ESFA with the audited accounts.

### **Duty to raise concerns**

**c.3** The accounting officer takes personal responsibility (which must not be delegated) for assuring the Board that there is compliance with the Trust's funding agreements and the Academy Trust Handbook and must advise the Board in writing if:

- action it is considering is incompatible with its articles, funding agreements or the Academy Trust Handbook; or
- the Board fails to act where required by its funding agreements or the Academy Trust Handbook.

Where the board is minded to proceed, despite the accounting officer's advice, the accounting officer must consider the board's reasons and if the accounting officer still considers the action proposed by the board is in breach of its articles, the funding agreement or Academy Trust Handbook, the accounting officer must notify ESFA's accounting officer immediately in writing

### **Accounting systems**

**c.4** The operation of central financial processes, ensuring that adequate operational controls are in place and that the principles of internal control and proper segregation of duties are maintained.

- c.5 Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

#### **Audit**

- c.6. Ensuring that all records and documents are available for audit by the appointed external auditors and by the appointed internal audit service.

#### **Budgetary control**

- c.7 Reviewing income and expenditure reports and highlighting actual or potential overspending to BFR.  
c.8 Approving the virement between and within budget headings of over £10,000 and up to £50,000 and reporting such approval to BFR.

#### **Contracts**

- c.9 Exercising the following powers and duties of the trust board in respect of the Competitive Tendering policy and Financial Regulations:
- Ensuring that all contracts and agreements conform with the Trust's policies
  - Acceptance of quotations up to and including £25,000 in value.
  - Receipt and custody of all tenders.
  - Authorisation of senior members of staff to open tenders.
  - Signing contracts on behalf of the trust board.

- c.10 Authorisation of contracts and expenditure of up to and including £25,000 in conjunction with the Director of Finance .

#### **Financial Management**

- c.11 Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Trust's Financial Procedures.

#### **Security of Assets**

- c.12 Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under their control.

#### **Personnel**

- c.13 Approving all new staff appointments within the authorised central team staffing structure and setting their associated salary scale in accordance with the Trust's pay policy. Ensuring that this is officially documented, authorised and forwarded to the Director of Finance for implementation.  
c.14 Review and adjustment of existing staff salaries in accordance with the Trust's appraisal and pay policies.

### **Section 3d – Financial powers and duties delegated to Headteachers**

#### **Note:**

Headteachers have delegated powers and functions in respect of internal organisation, management and control of the schools they lead, the implementation of all policies approved by the trust board and for the direction of teaching and the curriculum.

Head of School at The Kingston Academy and Deputy Headteachers at Fern Hill are appointed as Acting Headteachers (on a weekly rotation basis when there are more than one at a school), to carry out the functions of the Headteacher when the Headteacher is off site, including the decision whether to exclude pupils (which can only be taken by the Headteacher or in their absence by an Acting Headteacher).

## **Headteachers shall be responsible for:**

### **Accounting systems**

- d1.** The operation of financial processes within the school, ensuring that adequate operational controls are in place and that the principles of internal control and proper segregation of duties are maintained.
- d2.** Ensuring that full, accurate and up to date records are maintained in order to provide financial and statistical information.

### **Audit**

- d3.** Ensuring that all records and documents are available for audit by the appointed external auditors and by the appointed internal audit service.

### **Budgetary control**

- d4.** Reviewing income and expenditure reports and highlighting actual or potential overspending to BFR.
- d5.** Approving the virement between and within budget headings of over £10,000 and:
  - up to £50,000 (Headteacher of The Kingston Academy) or
  - up to £15,000 (Headteacher of Fern Hill)and reporting such approval to BFR.

### **Contracts**

- d6.** Exercising the following powers and duties of the trust board in respect of the Competitive Tendering policy and Financial Regulations:
  - Ensuring that all contracts and agreements conform with the Trust's policies
  - Acceptance of quotations up to and including £25,000 in value.
  - Receipt and custody of all tenders.
  - Authorisation of senior members of staff to open tenders.
  - Signing contracts on behalf of the trust board.
- d7.** Authorisation of contracts and expenditure of up to and including £25,000 in conjunction with the Director of Finance.

### **Financial Management**

- d8.** Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Trust's Financial Procedures.

### **Security of Assets**

- d9.** Ensuring that proper security is maintained at all times for all buildings, furniture, equipment, vehicles, stocks, stores, cash, information and records etc under their control.

### **Personnel**

- d10.** Approving all new staff appointments within the authorised staffing structure and setting their associated salary scale in accordance with the Trust's pay policy. Ensuring that this is officially documented, authorised and forwarded to the Director of Finance for implementation.
- d11.** Authorising permanent changes to the school's staffing structure, excluding the Senior Leadership Team, provided that the budget will remain balanced following such changes.
- d12.** Ensuring that the schools' Staffing Structure is brought to the first meeting of BFR in each Spring Term for information, with all changes made for the coming year highlighted.
- d13.** Review and adjustment of existing staff salaries in accordance with the Trust's appraisal and pay policies.

### **Bank account transfers and cheque/BACS payment authorisation**

- d14.** Two authorised signatories are required up to the value of £100,000. Above this amount also requires the approval of the Chair of the Board, with the exception of payroll, which requires authorisation by the Headteacher and Head of people

## **Section e - Financial powers and duties delegated to the Director of Finance**

### **The Director of Finance shall be responsible for:**

#### **Banking Arrangements**

- e1.** Maintaining proper records of account and reviewing monthly bank reconciliations.

#### **Budgets/Budgetary Control**

- e2.** Regular monitoring of expenditure and income against the approved budget and submitting reports on the Trust's and schools' financial position to every BFR meeting. Any actual or potential overspending shall be reported to BFR.
- e3.** Preparing an annual draft 3 year budget forecast for consideration initially by BFR and for formal approval by the trust board in good time for submission to the ESFA in August.
- e4.** Approving virements between and within budget headings up to a value of £10,000, with approval from the Executive Director in relation to Trust expenditure or the Headteacher in relation to a school budget, and reporting such approval to the BFR.
- e5.** Maintenance of a Register of Business Interests for all Trust and school staff involved in procurement and other financial decisions.

#### **Contracts**

- e6.** Maintaining a register of formal contracts entered into, amounts paid and certificates of completion.
- e7.** Retention of tenders and quotes obtained for goods, works and services.

#### **Income**

- e8.** Ensuring that all income is accurately accounted for and is promptly collected and banked intact.

#### **Information and communication systems**

- e9.** The standards of control for such systems in operation within the Trust and schools to include the use of properly licensed software, and for the security and privacy of data in accordance with the Data Protection Act.

#### **Insurances**

- e10.** Notifying the BFR of any eventuality that could affect the Trust and schools' insurance arrangements.

#### **Orders for goods, works and services**

- e11.** Authorising members of staff to order or receive goods and certify invoices for payment, ensuring the appropriate division of these duties between the staff.

#### **Payments**

- e12.** Ensuring that all correct invoices are duly certified 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.

#### **Salaries, Wages and Pensions**

- e13.** Notifying the payroll provider of any matters affecting payments to employees.

### **Security of Assets**

**e14.** Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant above £2,000 (including desirable items below the capital threshold).

### **Audit**

**e.15** Ensuring that all records and documents are available for audit by the appointed external auditors and by the appointed internal audit service and that all findings are followed up and actioned in a timely manner.

## **Section 3f - Financial powers and duties delegated to budget holders and other members of staff**

### **Note:**

Members of staff with delegated responsibilities should be aware that these must be exercised in accordance with Trust's Financial Regulations.

### **Budget holders and other staff are responsible for:**

#### **Contracts**

**f1.** The following members of staff, in addition to the Headteachers and the Executive Director, are authorised to open tenders in the presence of another authorised person:

- Head of School at The Kingston Academy
- Deputy Head teachers at Fern Hill
- Director of Finance

#### **Orders for goods, works and services**

**f2.** The following members of staff, in addition to the Headteachers and Director of Finance, are able to authorise orders for goods, works and services as specified:

- Budget holders up to £2000 (if available within budget)

#### **Receipt of goods**

**f3.** The following members of staff are authorised to receive goods:

- Executive Director
- Director of Finance
- Senior Leadership team
- Finance and Operations staff

#### **Payments**

**f4.** The following members of staff in addition to the Executive Director, Headteachers and Director of Finance, are authorised to certify payments:

- Head of School and Senior Deputy Headteacher (at The Kingston Academy)
- Deputy Headteachers (at Fern Hill)

#### **Salaries and wages**

**f5.** The Executive Director and Headteachers must always authorise any increase or decrease to any existing employee's pay scale or that of any new members of staff at their school and an audit trail must be available to evidence this in accordance with and subject to the Trust's pay policy.

f6. The following members of staff, in addition to the Executive Director and Headteachers, are authorised to certify pay documents and time records and authorise documents that lead to pay changes (excluding documents relating to themselves):

- Director of Finance
- Head of People
- 

**Primary authorisation levels**

f7. The authorisation levels set out in the table below will apply at all times unless temporarily waived by the trust board

<b>Delegated duty</b>	<b>Value</b>	<b>Delegated authority</b>
Virements between and within budget headings (reported to BFR)	Up to £10,000	Director of Finance with Headteacher or Executive Director approval
	£10,001 to £50,000	Executive Director
	£10,001 to £50,000	The Kingston Academy Headteacher (reporting to Buildings Finance and Resources Committee)
	£10,001 to £15,000	Fern Hill Headteacher (reporting to Buildings Finance and Resources Committee)
	Over £15,000 (referred by Fern Hill Headteacher)	Buildings Finance and Resources Committee
	Over £50,000	trust board
Bank account transfers and cheque / BACS payment authorisation	Up to £100,000	2 authorised signatories
	Over £100,000 and up to £300k (with the exception of payroll)	As above, plus Chair of the trust board.
	Over £300k	Buildings Finance and Resources Committee approval.
Requisitions for orders / Invoice approval	Up to & including £2,000	Budget Holder
	Up to & including £10,000	Director of Finance
	£10,001 to £25,000	Headteacher or Executive Director
	£25,001 to £50,000	Buildings Finance and Resources Committee, approval to be reported to trust board
	Over £50k	trust board
Quotations and tendering rules	Below £1000	Best value principles applied

(see also Competitive Tendering Policy)	£1001 to £2,500	Best value principles applied, with a minimum of 2 quotations (can be obtained by telephone)
	£2,501 - £10,000	Best value principles applied, with 3 written quotations unless: <ul style="list-style-type: none"> <li>• only one or very few suppliers are available;</li> <li>• urgency exists (and the contract will not commit the Trust for a period of longer than 12 months)</li> <li>• continuation with the existing supplier is justified</li> </ul> <p>Approved by the Headteacher/Executive Director and Director of Finance</p>
	£10,001 to £25,000	Best value principles applied, with a minimum of 3 written quotations unless: <ul style="list-style-type: none"> <li>• only one or very few suppliers are available;</li> <li>• urgency exists (and the contract will not commit the Trust for a period of longer than 12 months); or</li> <li>• continuation with the existing supplier is justified.</li> </ul> <p>A detailed specification of requirements and award criteria should be produced.</p> <p>A range of suppliers should be compared, including their reputation and what deals they offer. At least 3 suppliers should then be approached for written quotes in order to make a fair and informed decision.</p> <p>Quotes to be evaluated against award criteria and all suppliers treated equally.</p> <p>A record should be kept of the decision-making process</p> <p>Approved by the Headteacher/Executive Director and Director of Finance.</p>
	£25,001 to £50,000	Formal tendering process (See Competitive Tendering Policy) requiring Buildings Finance and Resources Committee approval.

	£50,001 to Find A Tender limit	Formal tendering process (See Competitive Tendering Policy) requiring trust board approval.
	Over Find A Tender limit (as of 1 January 2024)£213,477 for supplies and services, £663,540 for works and for light touch regime	Find A Tender advertising required - trust board approval (See Competitive Tendering Policy)
Authorisation of Contracts (subject to the above quotation and tendering rules)	Up to and including £25,000	Headteacher/Executive Director (in conjunction with the Director of Finance)
	£25,001 to £50,000	Buildings Finance and Resources Committee
	£50,001 and above	trust board
Disposal of assets (values stated are the original purchase price)	Up to and including £2,000	Headteacher/Executive Director
	£2,001 up to and including £5,000	Buildings Finance and Resources Committee
	Over £5,000	trust board
Write-off of bad debts	Up to and including £1000	Headteacher/Executive Director and report to BFR
	£1,001 to 1% of annual income or £45k, whichever is the lower, per single transaction, or cumulatively 2.5%/5% annual income (see Academies Financial Handbook 3.4), maximum £250k	trust board
	In excess of the limits above	Authority of ESFA required
Signatories for grant claims / DFE returns	Over £100,000	trust board

Income invoice approval goods and services	Up to & including £75,000	Director of Finance and Headteacher/Executive Director
	Above £75,000 to £100,000	Buildings Finance and Resources Committee

**Approved: Kingston Educational Trust Board**

**Date: 14 October 2024**