



Scheme of Delegation

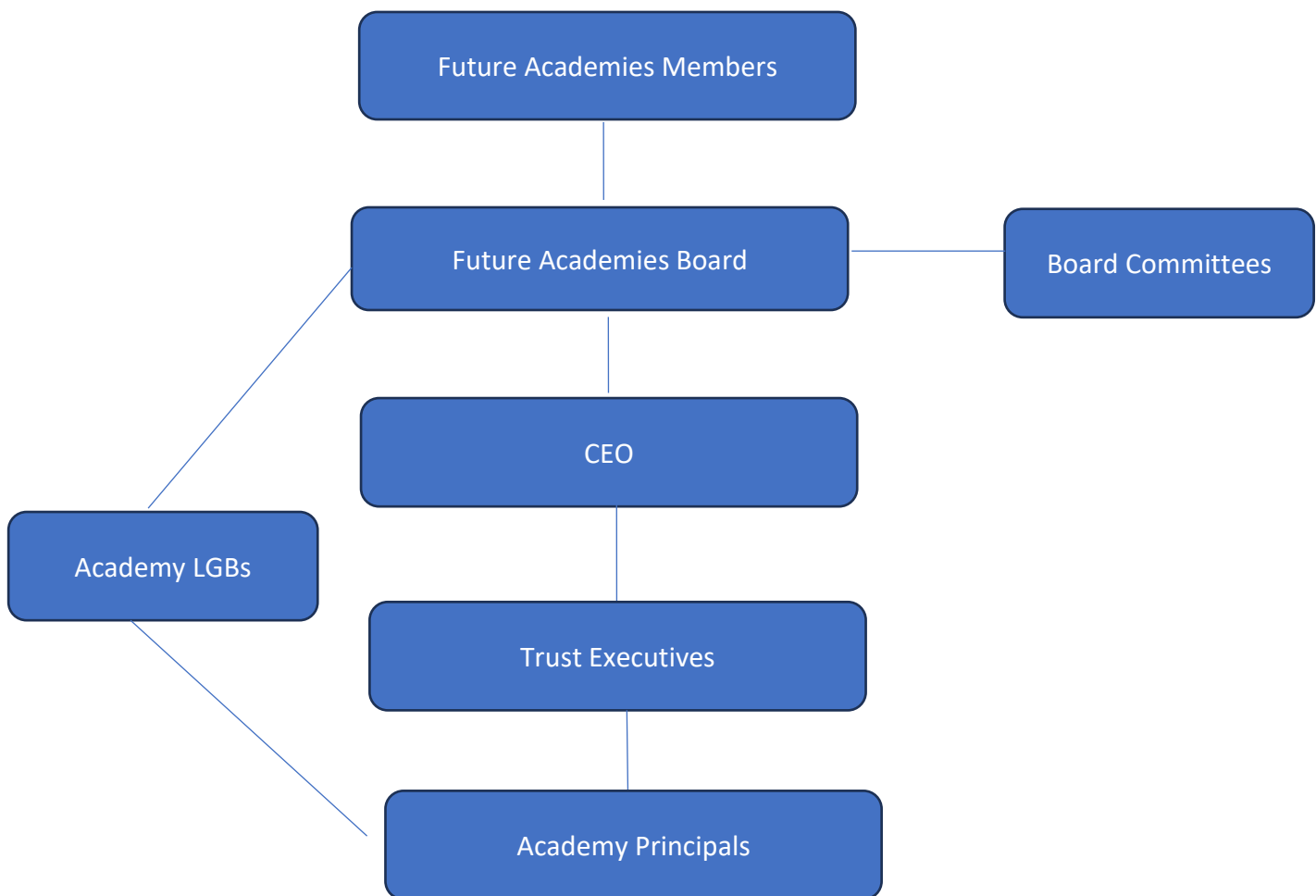
Author / Responsible Person	CEO
Ratified by	Trustees
Date Ratified	September 2026
Next Review Date	September 2027
Review Cycle	Annually

Section 1 - Introduction

1. This Scheme of Delegation (“the Scheme”) is the backbone of how decisions are made across the Trust. It:
 - ❖ outlines who has the authority to make decisions at every level of the organisation.
 - ❖ ensures that governance is consistent, transparent, and legally compliant across all academies.
 - ❖ supports the delivery of the Trust’s strategic goals by ensuring the right people make the right decisions at the right level.
2. Future Academies is a Multi Academy Trust (MAT / Trust), a company limited by guarantee and a charitable trust. Responsibility for the MAT and for the funds granted by Parliament for providing education in it is entrusted to the Board of Trustees. Trustees are also the Directors of the company.
3. The statutory roles and responsibilities of the Board of Directors and Members and the Chief Executive Officer are set out in the Articles of Association, the Academies Handbook, the Trust’s Terms of Reference, and the Trust’s Funding Agreements. This Scheme sets out which of these roles and responsibilities are to be delegated and to whom. The Board of Trustees and the CEO remain responsible and may choose not to exercise any delegations outlined in this Scheme.
4. The Scheme is designed to provide Trust colleagues with the guidance necessary for them to seek and obtain consistent and appropriate authorisation for the transactions and decisions which are outlined.
5. The Scheme has been drafted in accordance with the principle that decisions are delegated to the lowest appropriate level to ensure efficiency and effectiveness, providing the individual has the requisite competence for seeing the matter from a broader policy perspective and capacity to make a well-informed decision.
6. It is intended that the Scheme complement the detailed policies and procedures that are in place rather than replacing these. Policies and procedures will provide details of steps that should be followed, whereas this document focuses on the authorisation that must be in place for approval to be given. This Scheme must be followed even if policies and procedures do not refer to it.
7. The Scheme is not an exhaustive listing of all transactions and decisions that the Trust may be required to make. From time to time, there may be decisions that fall outside the Scheme, in which case these will be referred to the Board of Directors to determine the delegation level.

8. It is acceptable, with guidance from the Chief Financial Officer, for a more senior member of staff than is named to provide approval or signature, for example if the named colleague is not available due to absence. Substitution may not be used where the substitute is a party to, or a beneficiary of, the transaction; it does not apply to matters reserved to the Members, the Board or a committee of the Board, or to any transaction requiring the prior approval of the Department for Education; and each use shall be recorded and reported to the next meeting of the Audit and Risk Committee.

Section 2 - Overview of Trust Governance and Leadership



❖ Future Academies Members

1. The role of Members is laid out in the Articles of Association, Academy Handbook and in Company Law. Members have limited governance and no day-to-day management.
2. The Members of Future Academies are guardians of the governance of the Trust and as such have a different status to Trustees. Originally, they were the signatories to the memorandum of association and will have agreed to the Trust's first articles of association (the legal document which outlines the governance structure and how the Trust will operate). The articles of association describe how members are recruited and replaced, and how many of the Trustees the Members can appoint to the Trust Board. The Members appoint Trustees to ensure that the Trust's charitable object is conducted and so they must be able to remove Trustees if they fail to fulfil this responsibility. Members are also responsible for approving any amendments made to the Trust's articles of association.
3. There must be at least three Members, although the DfE prefers at least five. Members are not permitted to be employees of the Trust. Details of current members of the Trust are available on the Future Academies website.

❖ Future Academies Trustees

4. The Trust is a charitable company and so Trustees are both charity Trustees and company Directors. The corporate management and "trustee" responsibility for the Trust is vested in the "Trustees", who will also be the company directors registered with Companies House.
5. The Trustees are personally responsible for the actions of the Trust and its academies, and are accountable to the Members of the Trust, the Secretary of State for Education and the wider community for the quality of the education provided by the Trust's schools, and the expenditure of public money.
6. Trustees are 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 the MAT, and must approve a written scheme of delegation of financial powers that maintains robust internal control arrangements.
7. The Board must appoint, in writing, a senior executive leader who may be appointed as a Trustee. The Chief Executive of the Trust is Dr Lawrence Foley, and he has been appointed as a Trustee on the Board of Trustees.
8. The Chair is responsible for ensuring the effective functioning of the Board and setting professional standards of governance. Trustees hold statutory duties as a company director to exercise care, skill and diligence and avoid conflicts of interest. They are also required to act within their powers, promote the success of the Trust, exercise independent judgement, not to accept benefits from third parties and to declare interests in proposed transactions or

arrangements.

9. The Chair is permitted to act in cases of urgency where a delay in exercising the function would be likely to be seriously detrimental to the interests of the Trust. This power may not be exercised in relation to matters reserved to the Members, the approval of the annual budget or the annual report and accounts, the appointment or dismissal of the Chief Executive Officer, or any transaction requiring the prior approval of the Department for Education. Every exercise of the power shall be reported in writing to, and minuted at, the next meeting of the Board.
10. The Trust Board has the authority to establish and remove committees to conduct some of its governance functions which may include making decisions, although any decisions made will be deemed decisions of the Trust Board. The membership and responsibilities of Board committees are set out in the committee's terms of reference. The Trust Board must appoint Board committee chairs and committee members according to their skills. The Trust Board has:
 - Finance,
 - Audit & Risk,
 - Education Standards,
 - Remuneration Committee,
 - Teaching School Strategic Board,
 - Behaviour Review Committee, and
 - Enrichment Committee.

to which the Board delegates financial and other aspects of scrutiny and oversight.

The Trust's Governance Handbook provides details on Board and subcommittee operations and terms of reference.

❖ **Academy Local Governing Body**

11. Each individual Academy within the Trust has an Academy Local Governing Body (LGB), or a Federated LGB which is also a scrutiny sub-committee of the main Board. The LGB plays a key role in the life of each Academy and is responsible for scrutinising the work of the Academy Senior Leadership Team
12. The areas of scrutiny delegated by the Board are:
 - Standards
 - Behaviour and attendance
 - Safeguarding
 - Academy Improvement Plan
 - Pupil Numbers & Marketing

- Special Education Needs and Disability (SEND)
- Looked After Children (LAC) /Pupil Premium (PP)
- Partnerships and Careers

13. The Executive Team may attend LGB as required by Trustees or the Accounting Officer.

14. No financial decision-making authority is delegated to Academy Local Governing Bodies.

The role of the Local Governing Body in relation to finance is to scrutinise and challenge the academy budget and financial performance as presented by the Principal.

Section 3 - Levels of Delegation Key

Responsible (R)	Responsible for carrying out the task
Approval (A)	Approval must be obtained
Consulted (C)	Discussion before action taken
Support (S)	Provides assistance to complete the task
Informed (I)	Kept up to date on progress
Prepare (P)	Prepares documentation
Responsible (R)	Ownership

Abbreviation	Full name
CoB	Chair of the Board
CEO	Chief Executive Officer
DoS	Director of Secondary
CFO	Chief Financial Officer
DoE	Director of Education
AP	Academy Principal
DOC	Director of Operations & Compliance
LGB	Academy Local Governing Body
A&RC	Audit and Risk Committee
FC	Finance Committee
EdSC	Education Standards Committee

Executive	CEO / CFO / DoS / DoE
BRC	Behaviour Review Committee
EC	Enrichment Committee
AO	Accounting Officer (the Chief Executive Officer)
RemCo	Remuneration Committee
HoHR	Head of HR
CoB	Clerk to Board
DPO	Data Protection Officer

All AP post holders will include 'Acting' or 'Associate', "Head of School "and "Exec Principal" post holders

Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Vision								
Set the vision of the Trust	I ¹		A	R	S	I	I	
Set the Trust's strategy and priorities	I		A	R	S	I	I	
Set the values of the Trust	I		A	R	S	I	I	
Advancing and Articulating the Trust Strategy	I		A	R	S	I	I	
Assessment of Strategic Progress	I		A	R	S	I	I	
Agree the Trust's development plan	I		I	R	R			
Agree Academy development plan			I	C	S	I	R	
Contact with Regional DfE Directors			I	R	S			P (DoC)
Governance								
Approving amendments to the memorandum and articles of association, subject to DfE approval	A	A	I	R	S			
Approve Scheme of Delegation			A	R	C			P (CFO & DoC)
Appoint Members	A / R		C					
Appoint Trustees	A		R	C				

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Dismiss Trustees	A / R		I	C				
Remove the Board and re-appoint new Trustees	A/R		I	C				
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Establish standards for trustee / Governor conduct			A/R	C	S	I	S	P (DOC)
Ensure balanced skill set on the board	R ²		R	C				R (CoB) P (DOC)
Ensuring finance skill set on board			A	R	S			P (DOC)
Establish and appoint board committees			A	R	C			
Appoint committee chairs and review constitution			A	R				
Attend an academy's Ofsted inspection as the governance representative			S	A	S	S	R	
Establish and appoint Academy LGB members			A	R	S		I/C	P (DOC)
Appoint Chair and Vice Chair of LGB			I	R		A/R	I/C	P (DOC)
Appoint governance professional			I	A	R			P (DOC)
Agree clerking arrangements for Academy LGB			A		R	I	I	P (DOC)
Approve a risk management framework			A (A&RC)	R	C		I	P (DOC)
Maintain and review the Trust risk register; ultimate oversight is retained by the Board and a full review is undertaken at least			A (Board; reviewed)	C			I	P / R (DOC)

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annually			at each A&RC)					
Approve internal scrutiny strategy and annual internal scrutiny plan			A (A&RC)	R	C			P (DOC)
Review the annual statement of assurance			A (A&RC)	R	S			
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Approve a business continuity and emergency response framework			A (A&RC)	R	S			P (DOC)
Maintain and publish a register of interests for Members, Trustees, the Accounting Officer and senior employees, including interests arising from close family relationships between those individuals and employees of the Trust				A	R			R / P (CoB)
Maintain and publish a register of interests for Academy LGBs (Local Governors)				A	R			R / P (CoB)
Publish up-to-date governance arrangements on the Trust website			I	A	R (DOC)			P (CoB)
Notify DfE of changes to governance information within 14 calendar days via Get Information about Schools, and update the Trust website and Companies House		I	I	A	R (DOC)			Within 14 calendar days, via GIAS
Decisions relating to the School-Led Development Plan			I	A	C	I	R	
Fostering Equity, Diversity and Inclusion			I ³	R	S	S	S	
Overseeing strategic relationships with the Trust community			I	R	S	S	S	
Adhering to the Articles of Association			A	R	I			

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Ensure appointment checks, induction and training are in place			A	R				P (DOC)
Evaluate governance regularly			A	R	S			P (DOC)
Nominate a Careers Lead Trustee			A	R	S			P (Head of Partnership)
Managing conflicts of interest and related party transactions			A	C	R			P (DOC)
Ensuring compliance with DfE requirements			A	R	S		I	P (DOC)
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Growth								
Approve to proceed to Stage 1 of due diligence process				R	S			P (CFO / DOC)
Approve to proceed to Stage 2 of due diligence process			A	R	S			P (CFO / DOC)
Prepare 'The Way Forward' for Trustees			A	R	S			P (CFO)
Lead the work on the due diligence process			I	R	S			P (DOC)
Communicating with stakeholders, parents, staff, LA, and DfE.			I	R	S		S	P (DOC)
Education								
Set Trust approach to curriculum, assessment, regarding statutory requirement			A	R		I	C	
Deliver early years foundation stage (EYFS) in line with statutory requirement			A	C	C		R	

Set and deliver school curriculum and assessment in line with the trust's approach			A ⁴	C	C		R	
Approve curriculum policies as required (RE, RSHE)			A	R	P	I	S	
Production of trust-wide educational data			I	A	R			
Analysis of educational data			I	A	R	I	S	P (DoE / DoS)
Set behaviour and welfare policies (behaviour, exclusions)			A	R			P	
Deliver careers guidance, with regards to statutory requirements			A	S	S		R	
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Ensure compliance with SEND Code of Practice			A	S		S (link gov)	R	
Safeguarding								
Approve an equalities framework to ensure compliance with equalities legislation			A / R	C	S			
Nominate a SEND lead trustee			A / R	C	S			
Approve governance policies (Data Protection, complaints, whistleblowing)			A / R	C	S	I	I	P (CEO)

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Set safeguarding policies (Child Safeguarding, Safer Recruitment, Prevent)			A ⁵	R	C		C	P (DoS / DoE)
Ensure safeguarding policy and best practice is implemented in the academy			A		R	S (link gov)		
Ensure admission and attendance registers are kept in accordance with regulations			A		S		R	
Admissions								
Set admissions policies for statutory consultation			A	R	C / P		C	P (DOC)
Determine admissions policies following statutory consultation			A	R	C / P		I	P (DOC)
Implement admission arrangements in accordance with trust policy and local authority coordinated schemes					A		R	S (DOC)
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Deal with local authorities on policy issues and the school adjudicator / DfE on admissions related issues				R	C		R	P (DOC)
Pupil exclusions								
Decide to issue a suspension				I	C	I	R	

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Decide to permanently exclude, pending a panel meeting			I	I	C	I	R	BRC
Consideration of decision to permanently exclude			I	I	C	I	R	BRC
School closure								
Decide to close the school for health and safety reasons			I ⁶	A	C		R	
Decide to close the school for any unplanned reasons			I	A	C		R	
Operations								
Approve or reject proposals for the acquisition / disposal of freehold land or buildings		A	A (FC)	R	S		I	P (DOC)
Approve major capital works and long-term building projects			R (FC)	R	S		I	P (DOC)
Approve health and safety framework and policies in line with statutory requirements			A	R	S		I	P (DOC)
Implement health and safety framework and policy in academies ensuring compliance			I	A	C	S	R	P (DOC)
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Digital standards strategy			A	R				P (Executive)
Monitor the academy estate to ensure it is safe and well maintained			A	I	R		I	P (DOC)

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Estate Investment Strategy and Asset management Plan			A	I	R		I	P (DOC)
Financial								
Appoint senior executive lead as accounting officer		I	R		I	I	I	
Set delegated authority limits for financial transactions			A		R (CFO)			
Establish controls framework including internal scrutiny			A – (A&R)		R (CFO)			P (DoC)
Develop budget			A ⁷		R			P (CFO)
Deliver monthly management accounts and forecasts			A		R			P (CFO)
Manage cash position			I		A			R (CFO)
Investments – Board-approved investment policy setting counterparty, concentration and maturity limits			A (policy)	I	R (CFO) – t			
Appoint external auditor	I		R		S			P (CFO)
Appoint internal auditor	I		A (A&R)	R	S			P (CFO)
Approve annual report and accounts, with regards to accounts consolidation exercises required by DfE			A/ R					
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Set financial policies			A		R			
Write off overpayments, bad debts and losses up to £1,000					R (CFO)			R (AP) up to £1,000

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Write off overpayments, bad debts and losses above £1,000 and up to £10,000			I	A	R (CFO)			
Write off overpayments, bad debts and losses above £10,000 and up to the DfE delegated limit			A (FC)	C	R (CFO)			
Write-offs above the DfE delegated limit – 1% of total annual income or £45,000 (whichever is the smaller) per single transaction, or the cumulative annual limit		A	I	C	R (CFO) – prepare and submit			
Ex-gratia and compensation payments – no internal approval route		A	C	C	R (CFO) – prepare and submit			
Guarantees, indemnities and letters of comfort outside the normal course of business		A	A	C	R (CFO)			
Manage conflicts of interest and maintain the Trust-wide related party register			I (A&RC)	C	R (CFO)			
Report all contracts and agreements with related parties to DfE in advance of the transaction		I	I (A&RC)	I	R (CFO)			
Related party contracts exceeding £40,000 in aggregate in the financial year – prior DfE approval before the Trust enters into the arrangement		A	A	C	R (CFO)			
Related party supplies exceeding £2,500 cumulatively in the financial year – “at cost” requirement			I	C	R (CFO)			
Novel, contentious or repercussive transactions – mandatory referral to DfE before the transaction is agreed and before it occurs	A	A	I	R (AO)	P (CFO)			
Borrowing, overdrafts, loans, finance leases and other credit facilities		A	A	C	R (CFO)			
Issue, limits and monitoring of credit and purchasing cards; balances cleared before interest accrues			I	C	R (CFO)		S	
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other

Take a leasehold interest or tenancy of land or buildings for a term of 7 years or more		A	A (FC)	C	R (CFO / DOC)		I	
Grant a leasehold interest, tenancy or licence of Trust land or buildings to a third party, of any duration		A	A (FC)	C	R (CFO / DOC)		I	
Notify DfE of fraud, theft or financial irregularity exceeding £5,000 individually or cumulatively in the financial year, and of any unusual or systematic fraud regardless of value		I	A (A&RC)	R (AO)	P (CFO)		I	
Maintain a Trust-wide fraud and loss register			I (A&RC)	C	R (CFO)		S	
Notify DfE within 14 calendar days of the meeting where the Board proposes to set a revenue deficit		I	A	R (AO)	P (CFO)			
Notify the Board where the Trust's ability to operate as a going concern is at risk			I	R (AO)	P (CFO)			
Advise the Board in writing where a proposed action is incompatible with the articles, the funding agreement or the Academy Trust Handbook, and notify the DfE Accounting Officer if the Board proceeds		I	I	R (AO)	S			
Complete and sign the annual statement on regularity, propriety and compliance		I	A	R (AO)	P (CFO)			
Publish the multi-academy trust summary statement of how funds are distributed across academies, by 31 January each year			A	I	R (CFO)		I	
Manage and oversee assets and maintain a fixed asset register			I		R (CFO)		I	
Ensure regularity, propriety and value for money in the organisation's activities					R (CFO)		I	
Ensure compliance with DfE requirements			A ⁸		R (CFO)		S	S (All Employees)

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Ensure adequate insurance cover is in place			A	R	R			
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Human Resources								
Appoint Chief Executive Officer	A		R					
Appoint Chief Financial Officer	I		A	R				
Appoint Company Secretary	I		A	R				
Appoint all other executive positions			C	R				
Appoint principals			I	R	S	I		
Appoint academy senior leaders					A (CEO)	I	R	
Set approach to performance management			A	R	S			P (Head of HR)
Set executive pay			A (on the recommendation of RemCo)	C – excluded from any decision on own remuneration	S			P (HoHR / CFO)
Executive remuneration rising at a faster rate than that of the Trust's teachers – prior DfE approval before implementation		A	A (on the recommendation of RemCo)	C	P (CFO / HoHR)			
Advertising any post where remuneration would exceed £174,000 (or the pro rata equivalent) or performance-related pay would exceed £25,000 – prior DfE approval before the post is advertised		A	A	C	P (HoHR)			
Set principal pay			I	R	S			P (Head of HR)

Overseeing staff wellbeing, workload and working condition			I	R				
Set HR policies (Pay Policy, contractual policies)			A	R	S			P (Head of HR)
Staffing redundancy			A	R	S			P (Head of HR)
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Special staff severance payments – non-statutory / non-contractual element up to £15,000			I	A	S			P (HoHR)
Special staff severance payments – non-statutory / non-contractual element above £15,000 and below £50,000			A	C	S			P (HoHR)
Special staff severance payments requiring DfE prior approval: non-statutory element of £50,000 or more; total exit package of £100,000 or more; salary above £174,000; or any novel, contentious or repercussive feature, including a confidentiality clause or an exit agreed without the conclusion of a formal internal process. Written legal advice on the prospects of defending a claim must be obtained and retained before any offer is made.		A	C	R (AO)	P (CFO)			Before any offer is made
Disciplinary hearings require an investigating officer who is independent or senior to the subject.								
Chief Executive Officer			R					
Executives			I	R			R	
Principals			I	C	R			
Academy senior leadership team			I ⁹	C	A		R	
Academy teaching staff and education support staff				C	A		R	

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Head Office teaching and education support staff			I	A	R			
Formal hearings for grievance claims made against (the investigating officer must be fully independent or senior to the person being investigated):								
Chief Executive Officer			R					
Executives			I	R				
Principals			I		R			P (Head of HR)
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Academy senior leadership team							R	P (Head of HR)
Academy teaching staff and education support staff							R	
Head Office teaching and education support staff					R			
Governors			I ¹⁰		R			P (DOC)
Suspension and dismissal of:								
Chief Executive Officer	I		R					
Governors			I	R	S	C	I	P (Gov Manager)
Executives	I		A	R				
Principals			I	A	R	I		
Academy senior leadership team				I	I		R	

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Academy teaching staff and education support staff					I		R	
Head office teaching and support staff					R		I	
Communications								
Approval of press release identified as a risk to reputation			C	R	S			
Approval of all press responses				C	R			
Complaints (in accordance with the complaints policy and procedure)								
Complaints at stage 2 in academy							R	
Area of responsibility	Members	DfE	Trustees	CEO	Executive	LGB	Principal	Other
Complaints at stage 2 against Principal				I	R			
Complaints at stage 2 against Executive			I	R				
Complaints at stage 2 against CEO			R ¹¹					
Complaints at stage 2 against Head Office staff				I	R			
Arranging complaints panel hearing at stage 3 in academy				I	R	S		P (Governance Manager)
Arranging complaints panel hearing at stage 3 against Principal				I	R	A		
Arranging complaints panel hearing at stage 3 against Executive			A					
Arranging complaints panel hearing at stage 3 against CEO			A		R			

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Arranging complaints panel hearing at stage 3 against Head office staff			A		R			
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Section 4 - Financial Levels of Authority

No.	Delegated Task	Trust Board/ Committees	Executive Team	Principal
1.	Asset Safeguarding			
1.1	Security of academy assets, including buildings, furniture, equipment, stock, stores and any cash held.		Maintain Assets for inventory management and depreciation	Responsible for arranging the security of physical academy assets and any cash held.
1.2	Write-off of lost or obsolete equipment, overpayments, bad debts and other losses	Finance Committee approval above £10,000 per single item. Prior DfE approval is required above 1% of total annual income or £45,000 (whichever is the smaller) per single transaction, or where write-offs cumulatively exceed the annual limit permitted by the Academy Trust Handbook.	CEO / CFO approval up to and including £10,000. The CFO maintains a cumulative Trust-wide write-off register reported to the Audit and Risk Committee at each meeting.	Principal approval up to and including £1,000.
2	Financial Planning, Budgeting, Monitoring and Reporting			
2.1	Setting budget objectives and reserves levels.	Set parameters for reserves as part of approving the reserves policy.	Implement Policy and Objectives approved by the Board	Follow Policy and objectives approved by the Board
2.2	Overseeing the preparation of the annual 3 – year budget	Approve Budget assumptions, and 3- year Budget	Develop budget assumptions, establish CLFP benchmark criteria, prepare a detailed timetable, and submit the BFR to the Department for Education (DfE).	Principals must complete CLFP for DoS/CFO review and oversee their school budget. Note: Principals will not have authority to make financial decisions while they are serving their notice period.

			DoS/DOE will manage the budget while principals are serving their notice period.	
2.3	Maintain a premises strategy and asset management plan, while ensuring financial plans allocate funds for future expenses.	To approve Estate investment Strategy including SCA spend, and delegated reserves spend	Executive Team (CFO / DOC) to lead in the termly reporting of the Estate and IT investment strategy to the Finance Committee	
2.4	Approving unbudgeted spending that would cause an in-year deficit for the academy.	Any single proposal that would put an academy £100k over budget would require approval by the Finance Committee.	CEO / CFO will approve amounts up to £100k.	All requests for additional spend require a written business case detailing their benefits. Academies with unauthorised deficits may lose budget management rights.
3	Value for money, awarding contracts, placing orders			
3.1	Selecting a supplier for good and services below £3,000.		Ensure preferred suppliers are used when available.	Ensure preferred suppliers are used when available.
3.2	Selecting a supplier for good and services between £3,001 and £10,000		Finance Business Managers (FBMs) will authorise orders and ensure that the chosen supplier is either a Preferred Supplier or that one written quote was obtained.	At least one quote should be obtained, and approval must be granted by the principal or an authorised budget holder.
3.3	Selecting a supplier for goods and services between £10,001 and £20,000		FBMs are to check that two written quotes were obtained, and that Preferred Suppliers were included in the two prices where available and agree recommendation of award.	Principals must authorise any proposed purchase where the lowest cost offer is not accepted.

3.4	Selecting a supplier for good and services between £20,001 and £50,000		FBMs check that three written quotes were obtained, and that Preferred Suppliers were included where available and agree a recommendation of award. Two quotes required for works	Principals must authorise any proposed purchase where the lowest cost offer is not accepted. The Director of Operations and Compliance may run a formal tender if needed.
3.5	Selecting a supplier for goods and services above £50,000	Board approval above £300,000.	Business case required. DOC / CFO / CEO approval above £50,000 and up to and including £300,000.	Business case required. A formal tender process will be conducted in accordance with procurement guidelines and the award determined on the criteria specified in the tender documents. Where the estimated total contract value over its full term reaches the Procurement Act 2023 threshold for sub-central contracting authorities (£207,720 including VAT from 1 January 2026), the procurement must be run under the Act.
3.6	Waiving pricing or quote requirements where only one suitable supplier is available	Board approval above £50,000.	Business case required. CFO / CEO approval up to and including £50,000. No waiver may be granted where the estimated total contract value over its full term reaches the Procurement Act 2023 threshold; above that threshold a direct award is permissible only on a ground provided by the Act, with legal advice obtained and a transparency notice published.	Business case required.

3.7	Leases and hire agreements	Finance Committee approval of any lease of land or buildings. Prior DfE approval is required to take a leasehold interest or tenancy of land or buildings for 7 years or more, to grant any leasehold interest, tenancy or licence of Trust land or buildings for any duration, and to enter into any finance lease.	Equipment operating leases signed by the Executive Team within the value bands at 3.1 to 3.5. The CFO confirms the classification of every lease before signature.	Principals may not commit the Trust to any lease or licence of land or buildings, including lettings arrangements of a continuing nature.
3.8	Purchase of Alcohol		The Trust prohibits the purchase of alcohol except for use in religious services.	The Trust prohibits the purchase of alcohol except for use in religious services.
4	Payments			
4.1	Authorising reimbursement of personal expenses	CEO expenses to be authorised by the Chair of the Audit and Risk Committee, the Chair of the Finance Committee or the Trust Board. A summary of all CEO and Executive Team claims is reported annually to the Audit and Risk Committee.	FBMs to check expenses comply with policy before payment. Exec Team to approve expenses of team members. CEO / CFO to approve for all Exec Team members. CFO may approve up to £200 per claim for the CEO. No member of staff may authorise their own claim.	Principals to approve all expenses. Principal expenses to be approved by the Exec Team.
4.2	Supplier payments and banking controls	Board approval of the Trust bank mandate and of any change to it.	Two authorised signatories per payment run. Supplier records may be created or amended only by a member of the finance team who cannot release payments. Any change to a supplier's bank details must be independently verified by telephone to a previously held	Principals may not create or amend supplier records or bank details.

			number and authorised by a second officer before payment is released.	
5	Miscellaneous			
5.1	Novel, contentious or repercussive transactions	To be notified. Any such transaction must be referred to the Department for Education and approved before it is agreed and before it occurs.	CEO / CFO to refer to the DfE. A transaction is novel where it is outside the range of the Trust's normal business; contentious where it might give rise to criticism of the Trust or the DfE by Parliament, the public or the media; and repercussive where it is likely to set a precedent for other trusts or the wider public sector.	Any proposed transaction that may fall within this provision must be referred to the CFO before commitment.
6	Payments, banking and payroll controls			
6.1	Approval of the monthly payroll and of variations to it	Finance Committee receives an annual report on payroll control.	CFO approves the monthly payroll after independent review of the variance report by the Head of Finance. The officer who inputs a change may not approve it.	Principals approve staffing changes for their academy within the approved establishment.
6.2	Manual journals		All manual journals above £25,000 are approved by the CFO. No officer may approve a journal they have prepared.	
6.3	Petty cash and cash handling		CFO sets petty cash floats and cash-holding limits for each academy.	Principal responsible for security, reconciliation and banking of cash held.
7	Income, charging and gifts			

7.1	Setting charges, lettings and hire agreements	Finance Committee approves the annual charging and lettings tariff.	CFO / DOC approve any hire agreement of a continuing nature; agreements granting occupation of land or buildings are subject to 3.7.	Principal approves individual lettings within the approved tariff.
7.2	Debt recovery and referral to legal action	Finance Committee informed of all debts referred to legal action.	CFO approves referral to legal action and any settlement of a disputed debt.	Principal responsible for first-stage recovery.
7.3	Acceptance of donations, sponsorship and gifts to the Trust	Board approval of any donation above £50,000 or from a related party, and of any donation with conditions attached.	CEO / CFO approval up to £50,000, following completion of the internal approval record and donor declaration.	Principals may not accept a donation on behalf of the Trust without CFO approval.
7.4	Gifts and hospitality received by staff		CFO maintains the Trust gifts and hospitality register, reported to the Audit and Risk Committee at each meeting. Gifts above £25 in value must be declared and may be declined.	Principal declares gifts and hospitality received to the CFO.
8	Tax and statutory returns			
8.1	Value added tax returns and claims		CFO responsible for submission and for the accuracy of VAT returns and claims.	
8.2	Benefits in kind, P11D reporting and salary sacrifice arrangements	Board approval of any new salary sacrifice arrangement.	CFO responsible for P11D reporting and for obtaining independent tax advice where the treatment of a benefit is uncertain.	
8.3	Off-payroll working determinations		CFO responsible for status determinations and for retaining the supporting assessment.	Principals may not engage an individual off payroll without a determination.

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