

Scheme of Delegation

KTS Academy



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1. Powers and Duties Reserved for the Governing Body (GB)

KTS Academy is a single academy trust with a board of trustees referred to as the Governing Body.

The Academy Governing Body (GB) shall be responsible for:

- Approval of a written scheme of delegation of its financial powers and duties to its Risk and Resource Committee and the Headteacher. The scheme must satisfy the GB's ultimate responsibility for ensuring that there are adequate operational controls in place for all the financial regulations contained within the Academy Trust Handbook.

Audit

- Receiving the reports of the external auditor.
- Receiving the reports of the Responsible Officer on the use of resources, systems of internal financial control and discharge of financial responsibilities.

Budgets/Budgetary Control

- Reviewing the draft financial statements prior to audit and approving the audited financial statements prior to submission to the Secretary of State by the 31st December.
- Formally approving the annual Academy budget before 31st July each year, for the following academic year.
- Considering budgetary control reports at every meeting from the Risk and Resource Committee with relevant explanations and documentation where required.
- Authorisation of all virements in excess of £50,000 between or within budget headings. In addition, details of all virements, approved and authorised by the Academy Finance Leader (AFL) are to be formally notified to the GB.

2. Powers and Duties Delegated to the Resource Committee

The Risk and Resource Committee shall be responsible for:

General

- Exercising the powers and duties of the GB in respect of the financial administration of the Academy, except for those items specifically reserved for the GB and those delegated to the Headteacher, or those delegated to other staff by the Headteacher.
- Reporting on decisions taken under delegated powers on the next meeting of the GB.

Audit

- Directing the trusts programme of internal scrutiny and reporting to the board on the adequacy of the trusts financial and other controls and management of risks.

Budgets/Budgetary Control

- Considering budgetary control reports (such as actual expenditure and income against budget) on the Academy's financial position at every meeting. Taking appropriate action to contain expenditure within the budget and report to the GB.
- Approving the virements of sums between and within budget heads over £30,000. In addition, details of all virements approved and authorised by the Headteacher/AFL is to be formally notified to the Risk and Resource Committee who shall minute the notification.
- Reporting to the GB all significant financial matters and any actual or potential overspending.
- Authorising the annual budget as delegated by the GB.

Contracts/Purchases

- › Authorising the award of contracts or purchases of over £30,000 and below £50,000

Personnel

- › Authorising changes to the Academy staffing structure where it affects the agreed staffing budget.

Insurances

- › Ensuring that arrangements for insurance cover are in place and adequate.

Security of Assets

- › Ensuring that there are annual independent checks of assets and the asset register.
- › 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 between £10,000 and £20,000 and reporting such authorisations to the GB.

3. Financial Powers and Duties Delegated to the Headteacher

Delegation of Headteacher Responsibilities

The Headteacher has delegated powers and functions in respect of internal organisations, management and control of the Academy, the implementation of all policies approved by the GB and for the direction of teaching and the curriculum.

The Headteacher shall be responsible for:

Banking Arrangements

- › Signing cheques/authorising electronic payments with any other signatory. Cheques over a value of £5,000 should be signed by the Headteacher or Academy Finance Leader.

Accounts

- › The operation of financial processes within the Academy, 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.

Audit

- › Ensuring that all records and documents are available for audit by the appointed external auditors and by the Responsible Officer.

Budgetary Control

- › Reviewing income and expenditure reports and highlighting actual or potential overspending to the Risk and Resource Committee.
- › Approving the virements between and within budget headings up to £30,000 and reporting such approval to the Risk and Resource Committee.

Contracts/Purchases

- › Exercising the following powers and duties of the Governing Body in respect of the Academy Trust Handbook relating to contracts:
 - › Ensuring that all contracts and agreements conform to the Academy Trust Handbook
 - 1. Acceptance of quotations up to £30,000 in value
 - 2. Receipt and custody of all tenders
 - 3. Authorisation of senior members of staff to open tenders
 - 4. Signing contracts on behalf of the Governing Body.

- › Authorisation of contracts and expenditure up to £15,000 and between £15,000 and £30,000 in conjunction with the Academy Finance Leader.

Personnel

- › Approving new staff appointments within the authorised structure, except for any senior posts requiring GB approval.

Financial Management

- › Ensuring the arrangements for collection of income, ordering of goods and services, payments and security of assets are in accordance with the Academy Trust Handbook.

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.
- › Authorising the disposal of assets up to £10,000.

4. Financial Powers and Duties Delegated to the Academy Finance Leader

The Academy Finance Leader (AFL) shall be responsible for:

Banking Arrangements

- › Maintaining proper records of account and reviewing monthly bank reconciliations.
- › Signing cheques/authorising electronic payments with any other signatory. Cheques over a value of £5,000 should be signed by the Headteacher or AFL.

Budgets/Budgetary Control

- › Regular monitoring of expenditure and income against the approved budget and submitting reports on the Academy's financial position to every meeting of the Risk and Resource Committee (including monthly management accounts). Any actual or potential overspending shall be reported to the Risk and Resource Committee.
- › Preparing an annual draft budget plan for consideration by the Risk and Resource Committee before the start of relevant financial year.
- › Approving virements between and within budget headings up to a value of £30,000 and reporting such as approval to the Risk and Resource Committee.

Financial Systems and Reports

- › Day-to-day management of financial matters including the establishment and operational level within the framework of financial controls determined by the GB.
- › Management of the Academy financial resources at a strategic and operational level within the framework of financial controls determined by the GB.
- › Maintenance of effective systems of internal control.
- › Ensuring that the annual return for the Academy is properly presented and adequately supported by the underlying books and records.
- › Ensuring that all financial and administrative returns are made to the DfE and other funders.
- › Ensuring that the necessary information for other statutory returns (annual accounts, Charity Commission filings etc.) is providing promptly and filed in accordance with the appropriate authority.

Contracts/Purchases

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

- › Approving contracts/purchases up to £15,000 and between £15,000 and £30,000 in conjunction with the Headteacher.

Personnel

- › Ensuring all personnel details are maintained and the appointment of staff is in line with the approved structure.

Income

- › Ensuring that all income is accurately account for and is promptly collected and banked.

Information and Communication Systems

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

Insurances

- › Notifying the Finance Committee of any eventuality that could affect the Academy's insurance arrangements.

Orders for Goods, Works and Services

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

Payments

- › 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 and Pensions

- › Notifying the payroll provider of any matters affecting payments to employees.
- › Ensuring adequate records and control is maintained over staff pay changes, including new appointments and leavers.

Security of Assets

- › Maintaining a permanent and continuous register of all items of furniture, equipment, vehicles and plant.
- › Authorising the disposal of assets up to £10,000.

5. Financial Powers and Duties Delegated to other staff

Members of staff with delegated responsibilities should be aware that these must be exercised in accordance with the Academy Trust Handbook.

The following responsibilities are delegated to Deputy Headteacher and other staff as stated:

Banking arrangements

The following members of staff are authorised signatories:

- › Deputy Headteacher
- › Office Manager

Orders for goods, works and services

- › The following members of staff, in addition to the Headteacher and AFL are able to authorise orders for goods, works and services as specified:

Staff	Types of Order
Deputy and Assistant Deputy Headteacher	Up to £10,000
Other Budget Holders	Up to £5,000

Receipt of Goods

The following members of staff are authorised to receive goods:

- Deputy and Assistant Deputy Headteacher
- Budget Holders
- Premises staff
- Administration staff

Payments

The following members of staff, in addition to the Headteacher and the SBL, are authorised to certify payments:

- Deputy Headteacher
- Office Manager

Salaries

➤ The following members of staff, in addition to the Headteacher, are authorised to certify salary changes and appointments (excluding documents relating to themselves) as long as within the current agreed staffing structure:

- Deputy Headteacher
- AFL

6. Authorising Levels

Delegated Duty	Value	Delegated authority
Virements between and within budget heads	Up to £30,000	AFL and report to Risk and Resource Committee.
	Up to £30,000	Headteacher and report to Risk and Resource Committee.
	Between £30,000 - £50,000	Risk and Resource Committee.
Payments (including BACS/CHAPS and online transfers)	Any	Any 2 signatories. Where the amount is over £5,000 at least one signatory must be the AFL or Headteacher.
Quotations and tendering	£5,000 to £40,000	Minimum of three quotes to be obtained. Approvals as detailed below. Budget holders £5,000 Assistants and Deputy Headteacher £5,000 AFL and Headteacher £15,000 solely, up to £30,000 jointly Risk and Resource Committee. £30,000 to £50,000 GB above £50,000
	£50,000 to relevant OJEU limit	Formal tendering process requiring approval as above.
	Over OJEU limit.	OJEU advertising requiring GB approval
Disposal of assets	Up to £10,000	AFL
	Between £10,000 and £20,000	Headteacher
	Between £20,000 and £25,000	Risk and Resource Committee.
	Over £25,000 DFE Approval in writing	GB
Write-off of bad debts	Up to £1,000	Headteacher or AFL
	Over £1,000	Risk and Resource Committee. and copied to GB
Signatories for grant claims/ EFA returns	Any	Any two (or as required) Headteacher, AFL and other agreed Governor signatory

