

THE GALLERY TRUST SCHEME OF DELEGATION

Governance

Task		Members	Board of Trustees	Executive Head Teacher	LGB	F & P Committee	Head Teacher/Deputy Head	COO	Business Manager	Finance Manager	Payroll Officer
G1	Approve changes to governance structure, Memorandum and Articles of Association	Complete									
G2	Appoint a majority of Trustees, and remove Trustees										
G3	Hold Trustees to account										
G4	Approve Scheme of Delegation		Complete								
G5	Appoint Chair and Vice Chair of Trustees										
G6	Approve the Chair and Vice Chair of Local Governing Body				Instigate						
G7	Appoint Chairs of Committees										
G8	Appoint Company Secretary & Clerk										
G9	Maintain a Register of Business and Pecuniary Interests							Instigate & Complete			

Finance

F1	Prepare Raising Achievement Plan			Complete			Instigate	Contribute			
F2	Approve RAP		Complete		Contribute						
F3	Prepare annual budget / approve annual budget			Contribute			Contribute		Instigate		
F4			Complete			Contribute					
F5	Budget monitoring			Contribute		Complete	Contribute		Instigate		
F6	Review and prepare financial, pay, procurement policies							Instigate & Complete			
F7	Approve financial, pay and procurement policies		Complete			Contribute					
F8	Prepare annual reports and accounts /			Contribute			Contribute	Instigate	Contribute	Instigate	

F9	Approve annual reports and accounts		Complete			Contribute					
F10	Adopt annual reports and accounts at AGM	Complete									
F11	Approve orders/contracts under £25,000			Complete			Complete	Complete			
F12	Approve orders/contracts over £25,000				Contribute		Complete	Contribute			
F13	Day to day management of financial issues							Complete			
F14	Maintain effective systems for internal financial control			Complete	Contribute	Complete	Contribute				
F15	Review systems of internal financial control		Complete			Contribute (Audit)					
F16	Agree an internal audit programme of work to address risks					Complete (Audit)					
F17	Appoint internal auditor										
F18	Assist internal auditor during termly visits						Complete				
F19	Receive reports from internal auditor					Complete (Audit)					
F20	Receive and consider reports regarding internal audit from Audit committee		Complete				Contribute				
F21	Respond to recommendations from internal auditor			Complete		Contribute		Complete	Instigate		
F22	Assist external auditors during annual visit						Complete				
F23	Receive reports from external auditors		Complete			Contribute(Audit)					
F24	Respond to recommendations of external auditors			Complete		Contribute		Complete	Instigate		
F25	Approve purchase requisitions up to £250			Complete			Complete plus budgetholders				
F26	Approve purchase requisitions over £250			Complete			Complete				
F27	Process purchase orders on PSF									Complete admin officer	
F28	Authorise purchase orders on PSF			Complete			Complete				
F29	Process non order invoices on PSF									Complete admin officer	

F30	Authorise invoices on PSF			Complete			Complete			
F31	Process and authorise BACS online submissions								Complete	
F32	Authorise BACS documentation							Complete		
F33	Prepare cheques								Complete	
F34	Authorise cheques (two signatories)			Complete			Complete			
F35	Approve use of Business Charge Cards and set spending limits			Complete						
F36	Operate bank account								Complete	
F37	Approve changes to bank mandate			Complete				Complete		
F38	Oversee cash banking preparation								Complete	
F39	Approve banking records			Complete				Complete		
F40	Undertake monthly reconciliations								Complete	
F41	Approve monthly reconciliations			Complete			Complete			
F42	Write off debts under £100						Complete			
F43	Write off debts over £100					Complete				
F44	Monthly and year end finance tasks									Complete
F45	Prepare monthly finance reports for Chair and Executive Head Teacher									Complete
F46	Maintain access levels for PS Financials									Complete
F47	Submit VAT returns									Complete
F48	Report any financial concerns or possible overspends							Complete		
F49	Dispose of obsolete or damaged items up to £1,000						Complete			
F50	Dispose of obsolete or damaged items between £1,000 and £5,000					Complete				
F51	Dispose of obsolete or damaged items between £5,000 and £20,000 (over £20,000 – DFE)		Complete							

Human Resources and Payroll

HRP23	Investigate any identified variances from the BPS reconciliation and document the findings										Complete
HRP24	Check 1st stage payroll reports to information in monthly payroll folder										Complete
HRP25	Ensure all changes are confirmed to payroll provider and check corrections before recommending authorisation										Complete
HRP26	Check final payroll (including payslip check of payroll influencers)								Complete		Complete (corrections)
HRP27	Authorise final payroll										
HRP28	Check and authorise BACS forms								Complete		Complete