

University Hospitals Dorset NHS Foundation Trust

Reservation of powers and scheme of delegation

Endorsed by the Board of Directors 28 June 2023

Effective from 28 June 2023

1. Introduction

- 1.1. The *NHS foundation trust code of governance* requires the Board of Directors of NHS foundation trusts to draw up a "schedule of matters specifically reserved for its decision" (2022, B2.17) ensuring that management arrangements are in place to enable the clear delegation of its other responsibilities.
- 1.2. The purpose of this document is to provide details of the powers reserved to the Board of Directors, and those delegated to the appropriate level for the detailed application of trust policies and procedures. However, the Board of Directors remains accountable for all of its functions, including those which have been delegated, and would therefore expect to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.
- 1.3. All powers of the Trust which have not been retained as reserved by the Board of Directors or delegated to a committee or sub-committee of the Board of Directors shall be exercised on behalf of the Board of Directors by the chief executive. The scheme of delegation identifies those functions, which the chief executive shall perform personally and those which are delegated to other Chief Offices and Officers. All powers delegated by the Chief Executive can be re-assumed by him/her should the need arise.
- 1.4. It should be emphasised that the financial delegations in themselves give no power to act. The power to act up to the limits prescribed, derives from approved annual plans and budgets and, where applicable, authorised capital and revenue business cases.
- 1.5. Each corporate function is constrained by its agreed annual plan, which governs manpower, facilities and financial resources. Corporate functions may not exceed agreed budgets or deviate from approved plans without prior agreement of the Chief Executive.
- 1.6. All projects are bound by these schemes of delegation even where funded partly or wholly from charitable or third party funds. Approval for business cases, and subsequent approval to commit expenditure must be in strict accordance with the detailed scheme of delegation, in addition to the requirement for approval to release funds which are set out in the Trust's charitable fund procedures.

- 1.7. This document covers only matters delegated by the Trust to its senior Officers. Each Director is responsible for delegations within their function and should produce their own scheme of delegation, which should be distributed to all relevant staff, including the finance department.
- 1.8. Director schemes of delegation may not exceed the limits set out in this framework but they may restrict delegation further. All such schemes of delegation should include the requirement that all officers with delegated authority must make formally documented arrangements to cover their delegations in circumstances where they are absent for more than 48 hours.

Caution over the use of delegated powers

- 1.9. Powers are delegated to Chief Officers and Officers on the understanding they will not exercise delegated powers in a manner which in their judgement is likely to be a cause for public concern.

Chief Officers' ability to delegate their own delegated powers

- 1.10. The Scheme of Delegation shows only the 'top level' of delegation within the Trust. The Scheme of Delegation is to be used in conjunction with the system of budgetary control and other established procedures within the Trust. A Director's delegated power may be delegated to designated deputies.

Absence of Chief Officers (or deputy) or Officer to whom powers have been delegated

- 1.11. In the absence of a Director or deputy/Officer to whom powers have been delegated, those powers shall be exercised by that Director or Officer's superior unless alternative arrangements have been identified in the Scheme of Delegation or approved by the Director/Officer's superior.
- 1.12. In circumstances where the Chief Executive has not nominated an Officer to act in his/her absence, the Board of Directors shall nominate an Officer to exercise the powers delegated to the Chief Executive in his/her absence.

Definition and interpretations

1.13. Words importing the singular shall import the plural and vice-versa in each case.

1.14. In this document:

Budget manager means an Officer with clear delegated authority from a Director or Tier 2 manager to manage income and/or expenditure budgets. Delegated authority only applies to a budget manager's specific area of the Trust for which they are responsible for the budget.

Chief Executive means that, as Accounting Officer, the Chief Executive is accountable for the funds entrusted to the Trust. The Chief Executive has overall responsibility for the Trust's activities, is responsible to the Board of Directors for ensuring that its financial obligations and targets are met and has overall responsibility for the Trust's system of internal control. The Chief Executive should also ensure that he/she complies with the NHS foundation trust accounting officer memorandum.

Chief Officer means a Director of the Trust who is a voting member of the Trust Board

Executive management team means the executive Chief Officers of the Board of Directors,

Level 2 manager means Officers in the following posts, in relation to their own area of the Trust only:

- Care Group managers
- Deputy Chief Officers (when not formally deputising in the Chief Officer's absence)
- Heads of functions directly reporting to a Chief Officer

1.15. Unless specified otherwise, all amounts set out in this document exclude Value Added Tax (VAT).

2. Reservation of powers to the Board of Directors

		DECISIONS RESERVED TO THE BOARD
2.1	General enabling provision	<p>2.1.1 The Board of Directors may determine any matter it wishes within its statutory powers at a meeting of the Board of Directors convened and held in accordance with the Standing Orders for the Board of Directors. The Board of Directors also has the right to determine that it is appropriate to resume its delegated powers.</p>
2.2	Regulation and control	<p>2.2.1 Approve Standing Orders (SOs), a schedule of matters reserved to the Board of Directors and Standing Financial Instructions (SFIs) for the regulation of its proceedings and business and other arrangements relating to standards of business conduct.</p> <p>2.2.2 Approve a Scheme of Delegation of powers from the Board of Directors to Officers which has been prepared by the Chief Executive under SO 6.2 (Delegation to Officers) of the SOs.</p> <p>2.2.3 Delegate executive powers to be exercised by committees or sub-committees, or joint committees of the Board of Directors, and the approval of the terms of reference and specific executive powers of such committees under SO 6.6 (Delegation of powers by committees to sub-committees) of the SOs.</p> <p>2.2.4 Require and receive the declarations of interest of members of the Board of Directors which may conflict with those of the Trust and determine the extent to which a member of the Board of Directors may remain involved with the matter under discussion.</p> <p>2.2.5 Approve arrangements for dealing with complaints.</p> <p>2.2.6 Approve disciplinary procedure for Officers of the Trust.</p> <p>2.2.7 Adopt the organisational structures, processes and procedures to facilitate the discharge of business by the Trust and agree modifications thereto. For clarity, this will comprise of details of the structure of the Board of Directors and its committees and sub-committees. Organisational</p>

		DECISIONS RESERVED TO THE BOARD
		<p>structures below Executive Director are the responsibility of the Chief Executive who may delegate this function as appropriate.</p> <p>2.2.8 Ratify any urgent or emergency decisions taken by the Chair and Chief Executive in accordance with SO 6.1 (Emergency Powers and Urgent Decisions) of the SOs.</p> <p>2.2.9 Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.</p> <p>2.2.10 Approve arrangements relating to the discharge of the Trust's Responsibilities as a bailee for patients' property.</p> <p>2.2.11 Approve proposals of the Appointment and Remuneration Committee regarding Board members and senior Officers and those of the Chief Executive for Officers not covered by the Appointments and Remuneration Committee.</p> <p>2.2.12 Discipline Chief Officers who are in breach of statutory requirements or the SOs.</p> <p>2.2.13 Subject to the provisions of paragraphs 10 and 11 below, the authorisation of the use of the Seal.</p> <p>2.2.14 Suspension of the SOs.</p> <p>2.2.15 Amendment of the Constitution, in accordance with the Constitution (amendments are subject to approval from the Council of Governors).</p> <p>2.2.16 Approval and authorisation of institutions in which cash surpluses may be held.</p>
2.3	Appointments / Dismissals / Committees	<p>2.3.1 Appoint and dismiss committees (and individual members) of the Trust that are directly responsible to the Board of Directors.</p> <p>2.3.2 Establish terms of reference and reporting arrangements for all committees of the Board.</p>

		DECISIONS RESERVED TO THE BOARD
		<p>2.3.3 Appoint and remove members of all committees or sub-committees of the Board of Directors or the appointment of Trust representative to third party organisations.</p> <p>2.3.4 Receipt of reports from committees of the Trust including those which the Trust is required by its Constitution, or by the Regulator or by the Secretary of State, or by any other legislation, regulations, directions, or guidance to establish and to take appropriate action thereon.</p> <p>2.3.5 Confirm the recommendations of the Trust's committees where the committees do have executive powers.</p>
2.4	Strategy, business plans and budgets	<p>2.4.1 Define the strategic aims and objectives of the Trust.</p> <p>2.4.2 Approve the Trust's forward plan and budget in respect of each financial year setting out the application of available financial resources.</p> <p>2.4.3 Approve and monitor the Trust's policies and procedures for the management of risk. Approve key strategic risks.</p> <p>2.4.4 Subject to paragraph 42 (Mergers & Significant Transactions) of the Constitution, ratify proposals for the acquisition, disposal or change of use of land and/or buildings or the creation of any mortgage charge or other security over any asset of the Trust.</p> <p>2.4.5 Approve proposals for ensuring quality and developing clinical governance and risk management in services provided by the Trust, having regard to the guidance issued by the Regulator and/or the Secretary of State.</p> <p>2.4.6 Approve proposals for ensuring equality, diversity and inclusivity in both employment and the delivery of services.</p> <p>2.4.7 Approve the Trust's investment policy and authorise institutions with which cash surpluses may be held.</p>

		DECISIONS RESERVED TO THE BOARD
		<p>2.4.8 Approve the Trust's borrowing policy, which will include other long term financing arrangements such as leases.</p> <p>2.4.9 Authorise any increase in the total capital programme.</p> <p>2.4.11 Approve the Trust's Annual Business Plan.</p> <p>2.4.12 Consider a merger, acquisition, separation or dissolution of the Trust. An application for a merger, acquisition, separation or dissolution of the Trust may only be made with the approval of more than half the members of the Council of Governors.</p> <p>2.4.13 Consider a significant transaction as defined in the Constitution. A significant transaction may only be entered into if approved by more than half of the members of the Council of Governors at a meeting of the Council of Governors.</p>
2.5	Monitoring	<p>2.5.1 Continuously appraise the affairs of the Trust by means of the receipt of reports as it sees fit from members of the Board of Directors, committees, and Officers of the Trust.</p> <p>2.5.2 Receive reports from the Chief Finance Officer on financial performance against budget and the annual business plan.</p> <p>2.5.3 All monitoring returns required by the Department of Health and the Charity Commission shall be reported, at least in summary, to the Board.</p>
2.6	Audit arrangements	<p>2.6.1 Receive reports of Audit Committee meetings and take appropriate action.</p> <p>2.6.2 Receive the annual management letter from the external auditor and agree action on the recommendations where appropriate of the Audit Committee.</p> <p>2.6.3 Receipt of a report of the Audit Committee in respect of the appointment of Internal Auditors (note: the recommendation in respect of External Auditors is made by the Audit Committee to the Council</p>

		DECISIONS RESERVED TO THE BOARD
		of Governors),
2.7	Policy determination	<p>2.7.1 The Board will be the authorising Body for the Policy for the Development and Management of Procedural Documents i.e. Policies, Procedures, Guidelines.</p> <p>2.7.2 Approve the Trust's policies for the management of risk including Health and Safety Policy and the Risk Management Strategy for the Trust.</p> <p>2.7.3 Approve management policies including personnel policies incorporating the arrangements for the appointment, removal and remuneration of Officers of the Trust.</p> <p>2.7.4 Investment Policy</p>
2.8	Annual Report & Accounts	<p>2.8.2 Consider and approve the Trust's Annual Report and Annual Accounts, prior to submission to the Council of Governors and the Regulator.</p> <p>2.8.3 Receive and approve the Annual Report and Accounts for funds held on trust.</p>

3. Decisions/Duties delegated by the Board to Committees

The Board of Directors may determine that certain powers shall be exercised by committees of the Board of Directors. The composition and terms of reference of such committees shall be determined by the Board of Directors from time to time taking into account where necessary the requirements of the Regulator and/or the Charity Commission (including the need to appoint an Audit Committee and a Remuneration Committee). The Board of Directors shall determine the reporting requirements in respect of these committees. In accordance with the SOs committees of the Board of Directors may not delegate executive powers to sub-committees unless expressly authorised by the Board of Directors. The Board of Directors have delegated decisions/duties to the following committees:

- Audit Committee

- Appointment and Remuneration Committee
- Charitable Funds Committee
- Finance and Performance Committee
- Quality Committee
- People and Culture Committee

Population Health and System Committee

A list of committees, along with their terms of reference, shall be maintained by the Company Secretary.

	Committee	Delegated items	Related documents
3.1	Audit committee	See Terms of Reference on Trust's website	
3.2	Appointments and remuneration committee	See Terms of Reference on Trust's website	
3.3	Charitable funds committee	See Terms of Reference on Trust's website	
3.4	Quality committee	See Terms of Reference on Trust's website	
3.5	Finance and Performance committee	See Terms of Reference on Trust's website	
3.6	People and Culture committee	See Terms of Reference on Trust's website	
3.7	Population Health and Systems Committee	See Terms of Reference on Trust's website	

4. Scheme of Delegation derived from the Accountable Officer Memorandum

	Board member	Duties delegated
4.1	Chief executive	<p>4.1.1 Accounting Officer to Parliament for stewardship of Trust resources.</p> <p>4.1.2 Sign the accounts on behalf of the Board of Directors.</p> <p>4.1.3 Ensure effective management systems that safeguard public funds and assist the Chair to implement requirements of corporate governance including ensuring managers:</p> <p>4.1.3.1 Have a clear view of their objectives and the means to assess achievements in relation to those objectives</p> <p>4.1.3.2 Be assigned well defined responsibilities for making best use of resources</p> <p>4.1.3.3 Have the information, training and access to the expert advice they need to exercise their responsibilities effectively.</p>
4.2	Chief executive and Chief Finance Officer	<p>4.2.1 Ensure the accounts of the Trust are prepared under principles and in a format directed by the regulator.</p> <p>4.2.2 Accounts must disclose a true and fair view of the Trust's income and expenditure and its state of affairs.</p>
4.3	Chair	<p>4.3.1 Leadership of the Board of Directors, ensuring its effectiveness on all aspects of its role and setting its agenda for meetings of the Board of Directors.</p> <p>4.3.2 Ensuring the provision of accurate, timely and clear information to the Chief Officers and the Council of Governors.</p> <p>4.3.3 Ensuring effective communication with Officers, patients and the public.</p> <p>4.3.4 Arranging the regular evaluation of the performance of the Board of Directors, its Committees and individual Chief Officers.</p>

	Board member	Duties delegated
		4.3.5 Facilitating the effective contribution of Non-Executive Directors and ensuring constructive relations between Executive and Non-Executive Directors.
4.4	Board of Directors	<p>4.4.1 Meet regularly and to retain full and effective control over the Trust</p> <p>4.4.2 Collective responsibility for adding value to the Trust, for promoting the success of the Trust by directing and supervising the Trust's affairs</p> <p>4.4.3 Provide active leadership of the Trust within a framework of prudent and effective controls which enable risk to be assessed and managed</p> <p>4.4.4 Set the Trust's strategic aims, ensure that the necessary financial and human resources are in place for the Trust to meet its objectives, and review management performance</p> <p>4.4.5 Set the Trust's values and standards and ensure that its obligations to patients, the local community and the Regulator are understood and met.</p>
4.5	All members of the Board of Directors	4.5.1 Share corporate responsibility for all decisions of the Board of Directors.
4.6	Non-executive Directors	<p>4.6.1 To bring independent judgement to bear on issues of strategy, performance, key appointments and accountability through the Regulator and to the local community by:</p> <p>4.6.1.1 Constructively challenge and contribute to the development of strategy</p> <p>4.6.1.2 Scrutinise the performance of management in meeting agreed goals and objectives and the reporting of performance</p> <p>4.6.1.3 Satisfy themselves that financial information is accurate and that financial controls and systems of risk management are robust and defensible</p> <p>4.6.1.4 Determine appropriate levels of remuneration of executive Chief Officers and have prime role in appointing and where necessary, removing senior management and in succession planning</p>

	Board member	Duties delegated
		4.6.1.5 Ensure the board acts in the best interests of the public and is fully accountable to the public for the services provided by the organisation and the public funds it uses.
		4.6.2 Sitting on Committees of the Board of Directors.

1. Scheme of delegation from the codes of conduct and accountability

	Delegated to	Duties delegated
	Board	Approve procedures for declaration of hospitality and sponsorship.
	Board	Ensure proper and widely published procedures for voicing complaints, concerns about misadministration, breaches of Code of Conduct, and other ethical concerns.
	All Board Chief Officers	Subscribe to Code of Conduct
	Board	Board members share corporate responsibility for all decisions of the Board of Directors.
	Chair and Non-Executive Director members	Chair and non-executive director members are responsible for monitoring the executive management of the organisation and are responsible to NHSE for the discharge of those responsibilities.
	Board of Directors	<p>The Board of Directors has six key functions:</p> <ol style="list-style-type: none"> 1. to ensure effective financial stewardship through value for money, financial control and financial planning and strategy. 2. to ensure that high standards of corporate governance and personal behaviour are maintained in the conduct of the business of the whole organisation. 3. to appoint, appraise and remunerate senior executives. 4. to ratify the strategic direction of the organisation within the overall policies and priorities of the Government and the NHS, define its annual and longer-term objectives and agree plans to achieve them. 5. to oversee the delivery of planned results by monitoring performance against objectives and ensuring corrective action is taken when necessary; 6. In conjunction with the Council of Governors, to ensure effective dialogue between the organisation and the local community on its plans and performance and that these are responsive to the community's needs.
	Board of Directors	It is the Board's duty to:

	Delegated to	Duties delegated
		<ol style="list-style-type: none"> 1. act within statutory financial and other constraints; 2. be clear what decisions and information are appropriate to the Board of Directors and draw up Standing Orders, a schedule of decisions reserved to the Board of Directors and Standing Financial Instructions to reflect these; 3. ensure that management arrangements are in place to enable responsibility to be clearly delegated to senior executives for the min programmes of action and for performance against programmes to be NHSE led and senior executives held to account; 4. establish performance and quality measures that maintain the effective use of resources and provide value for money 5. specify its requirements in organising and presenting financial and other information succinctly and efficiently to ensure the Board of Directors can fully undertake its responsibilities; 6. establish Audit and Remuneration Committees on the basis of formally agreed terms of reference that set out the membership of the sub-committee, the limit of their powers, and the arrangements for reporting back to the main Board of Directors.
	Chair	<p>It is the Chair's role to:</p> <ol style="list-style-type: none"> 1. provide leadership to the Board of Directors and Council of Governors; 2. enable all Board of Directors members and Governors to make a full contribution to the Trust's affairs and ensure that the Board of Directors acts as a team; 3. ensure that key and appropriate issues are discussed by the Board of Directors in a timely manner; 4. ensure the Board of Directors has adequate support and is provided efficiently with all the necessary data on which to base informed decisions; 5. lead Non-Executive Board members through formally-appointed Remuneration Committee of the main Board of Directors on the appointment, appraisal and remuneration of the Chief Executive and (with the latter) other Executive Chief Officers. 6. advise the Council of Governors and NHS England on the performance of Non-Executive Board members.
	Chief Executive	<p>The Chief Executive is accountable to the Chair and Non-Executive Directors of the Board of Directors for ensuring that it's decisions are implemented, that the organisation works effectively, in accordance with Government policy and public service values and for the maintenance of proper financial stewardship. The Chief Executive should be allowed full scope, within clearly defined delegated powers, for action in fulfilling the decisions of the Board of Directors.</p> <p>The other duties of the Chief Executive as Accountable Officer are laid out in the Accountable Officer</p>

	Delegated to	Duties delegated
		Memorandum.
	Non-Executive Directors	Non-Executive Directors are appointed by the Council of Governors at a general meeting of the Council of Governors to bring independent judgement to bear on issues of strategy, performance, key appointments and accountability.
	Chair and Chief Officers	Declaration of Conflict of Interest.
	Board of Directors	NHS FT Boards must comply with guidance issued by NHS England, respect agreements entered into by themselves or on their behalf and establish terms and conditions of service that are fair to the staff and represent good value for taxpayers' money.

2. Scheme of delegation of powers from standing orders

So ref	Delegated to	Duties delegated
1.1	Chair	Final authority on the interpretation of the SOs.
1.1	Chief executive or Company Secretary	Advise the Chair on the interpretation of the SOs.
3.4.2	Board of Directors	Appointment of a Senior Independent Director (following consultation with the Council of Governors).
2.1.4; 2.4	Board of Directors	To act as the Corporate Trustee of the University Hospitals Dorset NHS Charity.
3.6.5	Chief executive	Responsible for the overall performance of the executive functions of the Trust. Responsible for ensuring the discharge of obligations under applicable financial directions, the Regulator guidance and in line with the requirements of the NHS foundation trust accounting officer memorandum.
3.6.6	Chief Finance Officer	Responsible for the provision of financial advice to the Trust and to members of the Board of Directors and for the supervision of financial control and accounting systems. Responsible along with the Chief Executive for ensuring the discharge of obligations under any relevant financial directions.
3.6.8	Chair	Responsible for the leadership and operation of the Board of Directors.

So ref	Delegated to	Duties delegated
3.6.8	Chair	Chair all meetings of the Board of Directors and Council of Governors when present and associated responsibilities.
3.6.8	Chair	Take personal responsibility either directly or indirectly for the Non-Executive Director's induction, their portfolios of interests and assignments, and their performance.
3.6.8	Chair	Ensure that key and appropriate issues are discussed by the Board in a timely manner with all the necessary information and advice being made available to the Board of Directors to inform the debate and ultimate resolutions.
3.7	Chair	Ensure that the designation of lead roles or appointments of Directors to such lead roles as required by the Department of Health or as set out in any statutory or other guidance
5.2	Chair/Company Secretary	Call meetings of the Board of Directors.
5.2.2	Company Secretary	Send written notice of business to be carried out at meetings of the Board of Directors.
5.3.4	Chair	Give final ruling to permit late requests for items to be included on the agenda for meetings of the Board of Directors.
5.5.1	Company Secretary	Include any petition received by the Trust on the agenda for the next meeting of the Board of Directors.
5.8	Chair	Give final ruling in questions of order, relevancy and regularity of meetings.
5.9	Chair	Have a second or casting vote in the case of an equality of votes.
11.2	Board of Directors	Suspension of SOs.
5.12	Company Secretary	Prepare (or arrange to be prepared) minutes of the proceedings of the meetings of the Board of

So ref	Delegated to	Duties delegated
		Directors and submit minutes for agreement at the next meeting of the Board of Directors.
5.12	Chair	Sign minutes of the proceedings of meetings of the Board of Directors.
5.1	Chair	Issue directions regarding arrangements for meetings of the Board of Directors and accommodation of the public and press.
6.3	Board of Directors	The Board may appoint Committees of the Board consisting wholly of the Chair and Directors of the Trust. The Board of Directors shall approve the membership and terms of reference of Committees and shall if it requires to, receive and consider reports of such Committees.
7	All	Duty of confidentiality regarding all matters reported to the Board of Directors, or otherwise dealt with by the committee, sub-committee or joint committee if the Board of Directors, or committee or sub-committee has resolved that it is confidential.
6.1	Chair and Chief Executive	The powers which the Board of Directors has reserved to itself with the SOs may in emergency or for an urgent decision be exercised by the Chief Executive and the Chair after having consulted at least two Non-Executive Directors. The exercise of such powers by the Chief Executive and Chair shall be reported to the next formal meeting of the Board of Directors in public session for formal ratification.
6.2.2	Chief Executive	The Chief Executive shall prepare a Scheme of Delegation identifying his/her proposals which shall be considered and approved by the Board of Directors, subject to any amendment agreed during discussion
6.2.4	Chief Executive	To constitute a Trust Executive Group (with supporting sub-groups as deemed necessary by the Chief Executive).
6.9	All	Disclosure of non-compliance with Standing Orders to the Chief Executive as soon as possible.
8.1.4	Company Secretary / Chair	Where a Director has any doubt about the relevance of an interest, this should be discussed with them.

So ref	Delegated to	Duties delegated
8.3.1	Chief Executive	Ensure that a register of interests shall be established and maintained. Take reasonable steps to bring the existence of the register to the attention of local residents and to publicise arrangements for viewing it.
9.3	Chief Officers	Duty not to solicit for any person any appointment under the Trust or recommend any person for such appointment, and disclose informal discussions outside appointment panels or committees to the panel or committee.
9.4	All	Disclose relationship between self and candidate for Officer appointment. (Chief Executive to report the disclosure to the Board of Directors).
9.4	Executive Chief Officers	Prior to acceptance of any appointment, disclose to the Chief Executive whether they are related to any other member or holder of any officer under the Trust.
9.4	Directors	On appointment, disclose whether they are related to any other member or holder of any officer under the Trust.
9	All	Comply with the Trust's standards of business conduct policy.
10.1	Company Secretary	Keep the Trust's Seal in a secure place.
10.2	Two Executive Directors (not also from the originating department)	Where it is necessary that a document shall be sealed, the seal shall be affixed in the presence of two Executive Directors, not also from the originating department, and shall be attested by them.
10.3	Company Secretary	Maintain an entry of every sealing and make a report to the Board of Directors of all sealing annually.
10.3	Chief Finance Officer and Chief Executive	Approve and sign any building, engineering, property or capital document.
10.4.1	Chief executive / executive director	Approve and sign all documents which will be necessary in legal proceedings, unless any enactment otherwise requires or authorises.

So ref	Delegated to	Duties delegated
10.4.2	Chief Executive/ executive director	Authority, by resolution of the Board of Directors, to sign any agreement or document (save for deeds) the subject matter of which has been approved by the Board of Directors or a committee thereof to which the Board of Directors has delegated appropriate authority.
11.1	Chief Executive	Ensure that existing Chief Officers and Officers and all new appointees are notified of and understand their responsibilities within the SOs and SFIs.

Scheme of delegation of powers from standing financial instruction

The table below sets out decisions which have been delegated. The delegation shown is the lowest level – and does not preclude more senior officers reviewing decisions made. Delegation to lower levels is only permitted with written approval of the Chief Executive who will, before authorising such delegation, consult with other senior officers as appropriate.

The list cross references to the relevant Standing Financial Instructions.

SFI Ref	Delegated To	Duties Delegated
1. Introduction		
1.1.4	Chief Finance Officer	Advise on the interpretation of the SFIs.
1.1.1	All	Comply with the SFIs.
1.1.7	Chief Finance Officer	Maintenance and Update of Trust's Standing Financial Instructions
1.3 Responsibilities and delegation		
1.3.4	Chief Executive	Overall executive responsibility for the Trust's activities and is accountable for ensuring financial obligations and targets are met. Overall responsibility for the Trust's system of internal control
1.3.6	Chief Executive	Ensure all directors and employees are notified of and understand their responsibilities within the Standing Financial Instructions
1.3.7 - 1.3.8	Chief Finance Officer	Responsible for: <ul style="list-style-type: none"> implementing the Trust's financial policies and for co-ordinating any corrective action necessary to further such policies; Design, implementation and supervision of systems of internal financial control;

SFI Ref	Delegated To	Duties Delegated
		<ul style="list-style-type: none"> Ensuring that sufficient records are maintained to show and explain the Trust's transactions, in order to disclose, with reasonable accuracy, the financial position of the Trust at any time; Provision of financial advice to other Chief Officers of the board and employees; and Preparation and maintenance of records the Trust may require for the purpose of carrying out its statutory duties.
1.3.9	All Chief Officers and employees	All members of the Board of Directors and officers of the Trust are severally and collectively responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to the SOs, SFIs and all Trusts policies and procedures.
1.3.10	Chief Executive	Any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income are notified of the SFIs
1.3.11	Chief Finance Officer	Form and adequacy of financial records of all departments
2. Audit		
2	Chief Finance Officer or relevant director	Implementation of Internal and External Audit recommendations
2.1.1	Audit Committee	<p>Provide an independent and objective view of internal control by:</p> <ul style="list-style-type: none"> Overseeing internal and external audit and counter fraud services and reviewing the reports produced; Reviewing the effectiveness of internal control, risk management, corporate governance and financial systems and the assurance framework; Monitoring compliance with SOs and SFIs;

SFI Ref	Delegated To	Duties Delegated
		<ul style="list-style-type: none"> • Reviewing the annual financial statements and making recommendations to the Board of Directors; • Reviewing the Annual Report and Accounts and the Quality Account.
2.1.2	Chair of the Audit Committee	Where the audit committee considers there is evidence of ultra vires transactions or improper acts of important matters that the audit committee wishes to raise, the matter shall be raised at a full meeting of the Board of Directors
2.1.3	Chief Finance Officer/	Ensure that an adequate internal audit service is provided and the Audit Committee shall be involved in the selection process where an internal audit service provider is changed.
2.2.1	Chief Finance Officer and Chief Executive	Monitor and ensure compliance with good practice (as advised by the Local Counter Fraud Service) on fraud and corruption
2.2.4	Chief Finance Officer	Ensure that anti-bribery controls are implemented
2.3.1 a and b	Chief Finance Officer	Ensure arrangements for review and evaluation of internal financial control are in place, including the adequacy of the internal audit service
2.3.1 (c)	Chief Finance Officer	Deciding at what stage to involve the police in cases of misappropriation and other irregularities
2.3.1 (d)	Chief Finance Officer	Ensure production of annual audit report for consideration by the Audit Committee and the Board of Directors
2.3.2	Chief Finance Officer/Internal Audit/External Audit/Local Counter Fraud Specialist	<p>Entitled to require and receive without prior notice:</p> <ul style="list-style-type: none"> • Access to all records, documents, correspondence relating to any financial or other relevant transactions; • Access at all reasonable times to any land, premises or members of the Board of Directors or officers of the trust;

SFI Ref	Delegated To	Duties Delegated
		<ul style="list-style-type: none"> • Production of any cash, stores or other property of the Trust under the control of a member of the Board of Directors or officers; and • Explanations concerning any matter under investigation.
2.4.1	Internal Audit	To review compliance with policies, plans and procedures; adequacy of control, suitability of financial and management data and the extent to which the Trust's assets and interests are accounted for and report upon the adequacy of follow-up action on audit reports.
2.4.2	Internal Audit	To notify the Chief Finance Officer should any matter arise which involves, or is thought to involve, irregularities concerning cash, stores or other property.
2.4.3	Internal Audit	Accountable to the Chief Finance Officer. Attend meetings of the audit committee and have right of access to all members of the audit committee, the Chair and the Chief Executive of the Trust.
2.5.1	Council of Governors	Appoint external auditor to the Trust
3. Business planning, budgets, budgetary control and monitoring		
3.1.2	Finance and Performance Committee	Review in detail, on behalf of the Board of Directors, the financial performance and controls, reporting as necessary, and to take decisions on such financial matters that may be remitted to the Finance and Performance Committee for decision from time to time by the Board of Directors
3.2.1	Chief Executive/Chief Finance Officer	Prepare and submit to Board of Directors and the regulator annual business plan and budgets
3.2.2	Chief Finance Officer	Prepare annual budget and annual plan
3.2.3	Finance and Performance Committee	Monitor performance against budget and business plan and report to the Board.

SFI Ref	Delegated To	Duties Delegated
3.2.5	Chief Finance Officer	Ensure adequate training is delivered on an ongoing basis to enable budget holders to carry out their budgetary responsibilities.
3.3.1	Budget holder including Chief Executive	Ensure budgetary total or virement limits set by the Board of Directors are not exceeded. All day to day responsibility of achieving
3.3.2	Chief Executive	May delegate management of budget to permit the performance of a defined range of activities
3.4.1	Chief Finance Officer	Devise and maintain systems of budgetary control
3.4.2	Budget holder	Ensure overspending or reduction of income which cannot be met by virement is reported to the Finance and Performance Committee Ensure amounts provided in the approved budget are not used in whole or in part for any purpose other than that specifically authorised subject to the rules of virement Ensure that no permanent employees are appointed without the approval of the Chief Finance Officer other than those provided for in the budgeted establishment as approved by the Board of Directors
3.4.3	Chief Finance Officer	Ensure cost improvements are identified and implemented
3.5.1	Budget holder	Manage and control capital expenditure
3.6.1	Chief Finance Officer	Ensure required financial monitoring returns are submitted
3.6.1	Chief Operating Officer	Ensure that appropriate governance returns are submitted
4. Annual accounts and reports		
4.1.1	Chief Finance Officer	Ensure annual accounts, reports and NHSE returns are prepared and submitted to the relevant body
5. Bank accounts		
5.1.1	Chief Finance Officer	Managing Trust's banking arrangements and advising the Trust on the provision of banking services and operation of accounts
5.1.2	Finance and	Approve the banking arrangements

SFI Ref	Delegated To	Duties Delegated
	Performance Committee	
5.2.1 and 5.3.1	Chief Finance Officer	Reporting to the Board of any arrangements made with the Trust's bankers for accounts to be overdrawn; ensuring payments made from bank accounts do not exceed the amount credited to the account except where arrangements have been made; establishing separate bank accounts for the Trust's non-exchequer funds Prepare detailed instructions on the operation of bank accounts Advise the Trust's bankers in writing of the conditions under which each account will be operated
5.4.1	Finance and Performance Committee	Review the banking arrangements at least every five years
6. Income of security of cash and cheques and other negotiable instruments		
6.1 to 6.3	Chief Finance Officer	Oversight of Income systems and regular reviews of fees and income, security of cash, cheques etc., debt recovery
6.1.3	Finance and Performance Committee	Review any high risk investments
6.2.3	All	Duty to inform designated finance representatives of money due from transactions which they initiate/deal with.
6.3.4	Audit Committee	Receive reports of debts overdue by three months or more
7. NHS Contracts for provision of services		
7.1	Chief Finance Officer	Establish and monitor contractual arrangements between the Trust and outside bodies
7.2	Chief Finance Officer	Undertake pricing of NHS contacts at marginal cost and report to the Board of Director S
8. Terms of service		

SFI Ref	Delegated To	Duties Delegated
8.1.1	Board of Directors	Establish an Appointments and Remuneration committee
8.1.2	Remuneration Committee	Advising and making recommendations to the Board of Directors on executive director (and, where appropriate, other senior employee) remuneration, terms of service and contractual arrangements
8.1.4	Chief Executive	Present to the Board of Directors procedures for determination of commencing pay rates, conditions of service etc. for those employees not covered by the Appointments and Remuneration committee.
8.2.2	Chief Finance Officer	Approve the funded workforce establishment for all departments
8.3.1	Departmental Manager and Chief Officers of Operation	Authority to fill posts on the budgeted establishment with permanent staff
8.3.1	Chief Executive or Chief Finance Officer	Authority to appoint staff to post not within the budgeted establishment
	Chief Executive	Present to the Board of Directors procedures for the determination of commencing pay rates and conditions of service for employees
8.3.2	Chief Finance Officer or Chief Executive	Additional staff to the agreed budgeted establishment with or without allocated finance
8.4	Chief Finance Officer	The running of the payroll system
8.4.3	Chief People Officer Resources or nominated deputy	Authority to complete standing data forms affecting pay, new starters, variations and leavers
8.4.3	Departmental Managers, Chief Officers of Operations, executive Chief Officer's	Renewal of Fixed Term Contract
8.4.3	Line managers	Authority to approve overtime

SFI Ref	Delegated To	Duties Delegated
8.4.3	Line managers	Authority to approve travel and subsistence expenses
8.4.3	Chief People Officer	Authorisation of Removal Expenses, Excess Rent and House Purchases
8.4.3	Chief Officers of Operations or executive director	Employment and remuneration of Non-Medical Consultancy Staff
8.4.3	Departmental Manager and Chief Officers of Operations	- Booking of Bank/Agency Staff (Medical Locums, Nursing and Clerical)
8.4.3	Departmental Managers, Chief Officers of Operations or executive Chief Officer's	All leave entitlements under HR policies (with the exception of special leave)
8.4.3	Chief People Officer	Study leave outside the UK
8.4.3	Care Group Medical Director	Consultant Staff study leave
8.4.3	Clinical Tutor or Clinical Director	Other Medical Staff study leave
8.4.3	Departmental Managers, Chief Officers of Operations or executive Chief Officers	All other study leave in UK
8.4.3	Chief Officers	Dismissal
8.4.3	Partnership Forum	Grievance Policy approval
8.4.3	Partnership Forum	Retirement Policy

SFI Ref	Delegated To	Duties Delegated
8.4.3	Chief Finance Officer	Redundancy
8.5	Chief Officers of Operation or Department Manager or executive director	Issue all employees with a contract of employment
9. Non-pay expenditure		
9.1.1	Board of Directors	Approve the level of non-pay expenditure on an annual basis. Determine the level of delegation to budget managers
9.1.2	Chief Finance Officer	Set out the list of managers who are authorised to place requisitions for the supply of goods and services, and, the financial limits for requisitions and the system for authorisation above that level.
9.1.3	Chief Finance Officer	Set out procedures on the seeking of professional advice regarding the supply of goods and services.
9.2.1	All	In choosing the item to be supplied or the service to be performed, shall always obtain best value for money for the trust.
9.2.2	Chief Finance Officer	Responsible for the prompt payment of accounts and claims.
9.2.3	Chief Finance Officer	<ul style="list-style-type: none"> Advise the Board of Directors regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained. Prepare detailed procedures for requisitioning, ordering, receipt and payment of goods, works and services. Be responsible for the prompt payment of all properly authorised accounts and claims. Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable. Ensure a system for submission to the Chief Finance Officer of accounts for payment.

SFI Ref	Delegated To	Duties Delegated
		<ul style="list-style-type: none"> • Maintain a list of officers, including specimens of their signatures, authorised to certify any type of payment. • Delegate responsibility for ensuring that payment for goods and services is only made once goods/services are received. • Prepare and issue procedures regarding vat.
9.2.6	All	Must comply with the procedures and limits by the Chief Finance Officer
10. Tendering procedure		
10.1.1	Chief Finance Officer	Maintain a list of approved forms and individuals from whom tenders and quotations may be invited and keep this under review
10.1.2	All	Undertake invitations to tender utilising the Trust approved e-tendering, evaluation and award system.
10.4.1	Two senior officers	Open tenders other than tenders received electronically
10.4.2	Two independent procurement professionals	Open tenders received electronically
10.4.5	Chief Finance Officer	Maintain a record of all contracts involving a tender for goods and services
10.5.1	Designated officers considering which tender to accept	Have regard to whether value for money will be obtained by the Trust and whether the number of tenders received provides adequate competition
10.5.1	Chief Executive	Be consulted if any doubt on whether there has been sufficient competition and whether value for money will be obtained
10.5.2	Chief Executive or executive director	Decide whether any late tenders should be considered and whether to re-tender

SFI Ref	Delegated To	Duties Delegated
10.5.3	Chief Executive	Determine that technically late tenders have arrived on time
10.5.7	Chief Finance Officer	As far as is practicable ensure price paid is fair and reasonable where only one tender/quotation received
10.7.3	Associate Director of Commercial Services	Contract approval for contracts up to £100,000 (exc VAT)
10.7.3	Deputy Chief Finance Officer	Contract approval for contracts between £100,001 to £200,000 (exc VAT)
10.7.3	Chief Finance Officer	Contract approval for contracts between £200,001 to £300,000 (exc VAT)
10.7.3	Chief Executive Officer	Contract approval for contracts between £300,001 to £500,000 (exc VAT)
10.7.3	Finance and Performance Committee	Contract approval for contracts between £500,001 and £1,000,000 (exc VAT)
10.7.3	Board of Directors	Contract value over £1,000,000
10.7.4	Chief Finance Officer, Finance and Performance Committee and/or Board of Directors	Review and, if thought fit, approve business case submissions in accordance with the values listed above for final approval
10.8.3	Chief Finance Officer	Ensure a register of Standing Financial Instruction (SFI) Waivers is maintained
10.8.4	Chief Finance Officer/Chief Executive Officer	Authorisation to waive procurement procedures

SFI Ref	Delegated To	Duties Delegated
10.9.4	Chief Finance Officer/Chief Executive Officer	Waive formal valuation or tender, up to prevailing UK PPR tender values, on submission of a fully completed Standing Financial Instruction Waiver
9.1.2	Deputy Chief Finance Officer	Approval to proceed with contract which has been included in the capital programme up to OJEU
9.1.2	Chief Finance Officer	Approval to proceed with contract which has been included in the capital programme up to £300,000
10.2.1	Chief Finance Officer	Approval for invitation to quote for tender between up to £300,000
10.6.1	Chief Executive or executive director	Approve price variations under a contractual fluctuation clause
10.6.1	Chief Finance Officer	Approve cost variation up to 10% above approved estimate where the tender value is less than £500,000 and cost variation less than £50,000
10.6.1	Chief Executive	Approve cost variation up to 10% above approved estimate where the tender value less than £1,000,000 and cost variation less than £100,000
10.6.1	Chief Executive	Approve cost variation over 10% above approved estimate for cost variation up to £50,000 (any tender value)
10.10.1	Chief Executive	Determine whether in-house services should be market tested from time to time by competitive tendering
10.10.1 - 10.10.4	Chief Executive	Nominate officers to manage the competitive tendering process for in-house services and, in the case of the evaluation group, make recommendations to the Board
10.10.6	Chief Executive	Nominate an officer to oversee any contract for in-house services
11. External borrowing and investments		

SFI Ref	Delegated To	Duties Delegated
11.1.1	Chief Finance Officer	Advise the Board of Directors concerning the Trust's ability to pay interest on, and repay, the public dividend capital (PDC) and any proposed new borrowing, within limits set by NHSE and report to the Board of Directors concerning the originating debt and all loans and overdrafts
11.1.2	Chief Finance Officer	Apply for a loan or overdraft
11.1.2	Finance and Performance Committee	Approval of external loan applications (not NHSE loans and financing)
11.1.3	Chief Finance Officer	Prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained.
11.1.4	Chief Finance Officer	Approval of short term borrowing
11.2.3	Chief Finance Officer	Determine the operation of investment accounts and the records to be maintained
11.3.1	Chief Executive	<ul style="list-style-type: none"> • Ensure adequate appraisal and approval processes are in place for determining capital expenditure priorities including appropriate business plans • Management of all stages of capital schemes and for ensuring that schemes are delivered on time and to planned cost • Ensure investment is not undertaken without confirmation, where appropriate, or responsible director's support and the availability of resources to finance all revenue consequences.
11.3.4 and 11.3.5	Chief Finance Officer	Financial Monitoring and reporting on all capital scheme expenditure including authorising managers to proceed
11.3.6	Chief Executive Officer	Issue a scheme of delegation for capital investment management in accordance with the ESTATECODE guidance and the Trust's Standing Orders
11.3.7	Chief Finance Officer	Issue procedures governing the financial management, including variations to contract, of capital investment projects and valuation for accounting purposes
11.4	Chief Finance Officer	Advise Chief Executive on maintenance of asset registers and the associated accounting transactions

SFI Ref	Delegated To	Duties Delegated
11.5.1	Chief Executive	Responsible for the maintenance of registers of assets, taking account of the advice of the Chief Finance Officer regarding the form of any register.
11.5.2	Chief Finance Officer	Ensuring asset control procedures are in place
11.5.3 – 11.5.6	All senior staff	Responsibility for security of Trust assets including notifying discrepancies to Chief Finance Officer, and reporting losses in accordance with Trust procedure
12. Stores and receipt of goods		
12.1.1	Chief Executive	Delegate overall responsibility for the control of stores
12.2	Chief Finance Officer	Maintenance and operation of stores including: Receipt of goods Issues Returns Losses Stock control Stock take Disposals
12..2.1	Chief Finance Officer	Responsible for systems of control
12.2.2	Pharmaceutical Officer	Responsible for the control of pharmaceutical stocks
12.2.3	Chief Finance Officer	Set out procedures and systems to regulate the stores including records for receipt of goods, issues and returned stores and losses.
12.2.4	Chief Finance Officer	Agreed stocktaking arrangements

SFI Ref	Delegated To	Duties Delegated
12.2.5	Chief Finance Officer	Approval of alternative arrangements where a complete system of stores control is not justified
13. Disposals and condemnations, losses and special payments		
13.1.1	Chief Finance Officer	Prepare detailed procedures for the disposal of assets including condemnations, and ensure that members of the Board of Directors and relevant officers are notified of these
13.1.2	Head of department	Advise the Chief Finance Officer of the estimated market value of the item to be disposed of.
13.2.1	Chief Finance Officer	Prepare procedures for recording and accounting for losses and special payments and informing Counter Fraud Services of all frauds and informing police in cases of suspected arson or theft
13.2.2	All	Report discovered or suspected losses of any kind to their manager
13.2.2	Managers	Report discovered or suspected losses of any kind to the Chief executive or Chief Finance Officer
13.2.2	Chief Finance Officer	Immediately inform the police if theft or arson is involved in a suspected criminal offence
13.2.2	Chief Finance Officer	Inform the Trust's local counter fraud specialist (LCFS) and NHS Protect in cases of fraud or corruption
13.2.3	Chief Finance Officer	Notify the Board of Directors and external audit immediately of losses apparently caused by theft, arson, or neglect of duty, except if trivial, or gross carelessness.
13.2.4	Chief Finance Officer	Writing off losses re items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively for items that have an asset value greater than £10,000
13.2.4	Chief Executive or Chief Finance Officer	Writing off losses re losses and cash due to theft, fraud, overpayment and others. Up to £50,000
13.2.4	Chief Executive or Chief Finance Officer	Writing off losses re fruitless payments (including abandoned Capital Schemes). Up to £100,000
13.2.4	Chief Executive or Chief Finance Officer	Bad debts and Claims abandoned. Private patients, overseas visitors and others. Up to £50,000
13.2.4	Chief Executive or Chief Finance Officer	Writing off losses re damage to buildings, fittings, furniture and equipment and loss of equipment and property in stores and in use due to culpable causes (e.g. fraud, theft, arson) or other. Up to £50,000

SFI Ref	Delegated To	Duties Delegated
13.2.4	Chief Executive or Chief Finance Officer	Writing off losses re compensation payments made under legal obligation
13.2.4	Chief Executive or Chief Finance Officer	Writing off losses re extra contractual payments to contractors. Ex-gratia payments. Up to £50,000
13.2.4	Audit Committee	Write-off of NHS debt via report for information
13.2.4	Chief Finance Officer	Write-off of Non-NHS debt up to £100,000
13.2.5	Chief Finance Officer	Take steps to safeguard the Trust's interest in bankruptcies and company liquidators
13.2.6	Chief Finance Officer	Consider whether any insurance claim can be made by any losses incurred by the Trust
13.2.7	Chief Finance Officer	Maintain Losses and Special Payments Register in which write-off action is recorded and regularly report losses and special payments to the audit committee on a regular basis
13.2.7	Audit Committee	Receive regular reports on losses and special payments
14. Information governance		
14.1.1 – 14.1.2	Chief Informatics and IT Officer/ SIRO	<p>Responsible for the accuracy and security of the computerised financial data of the Trust and shall:</p> <ul style="list-style-type: none"> • Devise and implement any necessary procedures to ensure adequate and reasonable protection of the trust's data, programmes and computer hardware, having due regard for the General Data Protection Regulation and the Data Protection Act 2018; • Ensure that adequate and reasonable controls exist over data entry, processing, storage, transmission and output; • Ensure that adequate controls exist such that computer operation is separated from development, maintenance and amendment; • Ensure that an adequate audit trail exists through the computerised system; • Prepare and maintain an Informatics Strategy for regular approval by the Board of Directors • Publish and maintain a freedom of information (FOI) publication scheme
14.2.1	Chief Finance Officer	Ensure that new financial systems and amendments to current financial systems are developed in a

SFI Ref	Delegated To	Duties Delegated
		controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, obtain assurances of adequacy prior to implementation
14.3.1	Chief Informatics Officer	Ensure that contracts for computer service for financial applications clearly define the responsibility of all parties and ensure rights of access for audit purposes
14.3.2	Chief Finance Officer	Periodically seek assurances that adequate controls are in operation where another health organisation or agency provides a computer service for financial applications
14.3.3	Chief Finance Officer	<ul style="list-style-type: none"> • Ensure that systems acquisition, development and maintenance are in line with corporate policies such as the trust's Informatics strategy. • Ensure that data produced is complete and timely and accessible to the Trust's finance officers. • Ensure computer audit reviews are carried out as necessary.
14.4.1	Chief Executive	Maintaining archives for all documents required to be retained required to be retained under the storage retention and disposal of records policy.
14.5.1	Chief Information Officer/ SIRO	Review of the Trust's compliance Code of Practice for handling confidential information in the contracting environment and the compliance with "safe haven"
15. Patients property		
15.1.2	Chief Executive	Responsible for ensuring patients and guardians are informed about patient's money and property procedures before or on admission
15.1.3	Chief Finance Officer	Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all officers whose duty is to administer, in any way, the property of patients.
15.1.3	Chief Finance Officer	Provide detailed written instructions for all relevant staff on the collection, custody, investment, recording, safekeeping and disposal of patient's property

SFI Ref	Delegated To	Duties Delegated
16. Charitable Funds (Funds held on trust)		
16	Chief Finance Officer	<p>Ensure that funds held on trust (charitable funds) are administered in line with statutory provisions, the trust's governance documents and charity commission guidance.</p> <p>Prepare procedural guidance in relation to the management and administration, disposition, investment, banking, reporting, accounting and audit of the funds held on trust (charitable funds) for the discharge of the Board of Directors' responsibilities as the corporate trustee.</p>
16.2.2	Chief Finance Officer	Periodically review the funds in existence and make recommendations to the Charitable Funds Committee regarding the potential for rationalisation of such funds within statutory guidelines
16.3	Chief Finance Officer and Company Secretary	Creation of new trust funds and establishment of governance arrangements
16.6.1	Chief Finance Officer and Charitable Funds Committee	Exercise the Trust's discretion to use funds
16.6.1	Chief Executive, Chief Finance Officer or Deputy Director of Finance	Approval of expenditure from charitable funds up to £24,999 per request
16.6.1	Charitable Funds Committee	Approval of expenditure from charitable funds £25,000 to £250,000
17. Risk management and insurance		

SFI Ref	Delegated To	Duties Delegated
17.1.1	Chief Executive	Ensure that the Trust has a programme of risk management which shall be approved and monitored by the Board of Directors.
17.1.3	Chief Executive	Responsible for ensuring that the existence, integration and evaluation of the above elements will provide a basis to make a statement on the effectiveness of internal financial control within the annual report and annual accounts.
17.1.4	Chief Finance Officer	Ensure that insurance arrangements exist in accordance with the Trust's risk management policy.