

EQUINOX LEARNING TRUST: Scheme of Delegation

Approved 9 September 2026

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1) Purpose & Status

This Scheme of Delegation (scheme) sets out how authority is allocated within Equinox Learning Trust (the Trust). It clarifies the distinction between the Board's overall legal accountability and the powers and functions delegated to committees, Local Governing Bodies (LGBs), the Executive Head, CFO, Headteachers and other officers.

The scheme shall be read with the Articles of Association, Funding Agreement, Academy Trust Handbook, applicable legislation, Trust policies, committee Terms of Reference and LGB Terms of Reference. Where there is conflict, the Articles, legislation, Funding Agreement and mandatory Department for Education (DfE) requirements prevail.

The 2026 Academy Trust Handbook requires the Board to approve a written scheme of delegation of financial powers with robust internal controls and to review it annually and following relevant management or organisational change.

1.1 Principles

- Delegation transfers specified authority to make or implement a decision; it does not transfer the Board's ultimate legal duties or accountability
- Where a matter is not expressly delegated, it remains with the Board, either individually or by category under this scheme
- Delegated authority must be exercised within its stated limits and conditions
- No person or body may sub-delegate unless expressly permitted
- Delegation does not remove scrutiny, reporting, record-keeping or escalation requirements
- Where there is doubt about authority, the matter must be escalated.

1.2 Current Governance Structure

The Trust currently operates with the Board of Trustees, the Audit, Risk & Finance Committee (ARF Committee) and the Local Governing Bodies (LGBs). The Members oversee the Trust (see Section 2). Previous committees that were discontinued because Trustee capacity was insufficient are not assumed to exist under this scheme.

The Board may establish additional committees where sufficient Trustee capacity exists. In particular, a Staffing/Remuneration Committee may be established in future. Until then, matters reserved to Trustees remain with the Board.

2) Members

Members exercise the powers given to them by the Articles and company/charity law. They do not manage the day-to-day affairs of the Trust. The majority of Members should not also be Trustees. Their role is as follows:

- Members should be kept informed sufficiently to provide independent oversight of governance
- Members appoint the External Auditor, receive the audited Annual Report & Accounts and exercise other statutory and constitutional powers
- Members can appoint or remove Trustees where the Articles provide for this
- There should be at least three Members, but ideally five or more. Members cannot be employees. Under the current Articles, the Chair of the Trust becomes a Member.

3) Board of Trustees

The Board is the Trust's governing body. Trustees are charity trustees and company directors and are collectively responsible for governance, strategic direction, financial sustainability, educational performance, safeguarding oversight, risk management and compliance.

3.1 Board Responsibilities

- a) Set vision, values and strategic direction
- b) Hold the Executive Head and executive leadership to account
- c) Approve strategy, annual budget and financial framework
- d) Approve and maintain this scheme and the governance structure
- e) Ensure robust risk management and internal controls
- f) Ensure regularity, propriety and value for money
- g) Oversee educational performance, safeguarding, inclusion, health and safety and estates
- h) Approve matters reserved to the Board in Appendix 1
- i) Ensure compliance with the Articles, Funding Agreement, Academy Trust Handbook and law.

3.2 Delegation

The Board may delegate powers and functions that it can legally delegate. Delegation is not a shedding of responsibility. The Board remains accountable for ensuring that delegated arrangements are effective and that it receives sufficient information and assurance.

3.3 Governance Professional

The Trust must appoint a Governance Professional to support the Board. For Equinox, this role is undertaken by the Governance Manager, who acts as clerk to the Board and supports committees and LGBs as required. The Governance Professional provides procedural and governance advice, maintains agendas, papers, minutes and decision records, tracks actions, supports statutory governance records and advises on the operation of this scheme. The role does not carry executive decision-making authority unless expressly delegated.

4) Audit, Risk & Finance Committee (ARF)

The ARF Committee is the Board's principal committee for financial, audit and risk scrutiny. Its detailed authority is set out in its Board-approved Terms of Reference and includes:

- a) Scrutinise financial performance, forecasts, budgets and sustainability;
- b) Review financial controls and internal scrutiny;
- c) Scrutinise the strategic risk register and risk management;
- d) Oversee internal scrutiny and external audit;
- e) Review significant losses, control failures, fraud, procurement issues and related-party transactions;
- f) Provide challenge and assurance to the Board.

The ARF Committee does not have authority to make decisions reserved to the Board unless expressly delegated. It is not a substitute for the Board.

5) Local Governing Bodies (LGBs)

Each academy has an LGB established by the Board. An LGB is a committee of the Board and exercises only the powers expressly delegated to it in its Terms of Reference and this scheme. The LGB's role is to:

- Provide local challenge and assurance on academy performance
- Monitor educational outcomes, attendance, behaviour, safeguarding and inclusion
- Scrutinise the academy improvement plan
- Support engagement with parents, carers and the community
- Challenge and support the Headteacher
- Escalate material concerns to the Executive Head and/or Board.

LGBs do not operate as separate executive management bodies and may not direct Trust employees outside their delegated authority.

6) Executive Head (Senior Executive Leader)

The Executive Head is the Trust's senior executive leader and is responsible for implementing Board strategy and decisions and for day-to-day Trust management within delegated authority. The Board must appoint the senior executive leader in writing. The senior executive leader should also be the Trust's Accounting Officer. They should:

- Lead the executive team and Trust-wide operations
- Implement Board-approved strategy and policies
- Hold Headteachers and senior leaders to account
- Ensure school improvement, safeguarding, risk, compliance and operational controls
- Ensure the Trust operates within approved budgets and delegated authority
- Escalate significant risks and control failures
- Provide accurate and timely information to the Board.

7) Accounting Officer

The Board must appoint a named individual in writing as the Trust's Accounting Officer. This should be the senior executive leader and, under the Trust's current structure, is expected to be the Executive Head. It cannot be the CFO. The Accounting Officer role carries specific personal responsibilities for the Trust's financial resources and compliance with the Funding Agreement and Academy Trust Handbook.

The Accounting Officer has personal accountability for feasibility, regularity, propriety, value for money, prudent and economical administration and efficient and effective use of resources. They should take appropriate action where a proposed course appears to breach regularity or propriety and must inform the Board in writing if a proposed action is incompatible with the Articles, Funding Agreements or Handbook, and must notify the DfE if the Board proceeds despite that advice. The Accounting Officer must remember that operational tasks may be delegated but personal accountability cannot.

8) Chief Finance Officer (CFO)

The CFO is responsible for the Trust's detailed financial procedures and financial control environment. Their role is to:

- Prepare and monitor budgets and forecasts
- Maintain financial systems and internal controls
- Report to the Executive Head/Accounting Officer, ARF Committee and Board
- Oversee procurement and payment controls
- Support statutory accounts and returns
- Monitor compliance with financial delegations
- Identify DfE approval requirements before relevant transactions are committed
- Escalate significant financial risks and breaches.

The Board must appoint the CFO.

9) Financial Control Framework

The CFO should maintain the financial control framework and ensure it is adhered to. The framework states that:

- 1) Authority must exist before expenditure is committed;
- 2) A budget does not itself confer spending authority;
- 3) Delegated limits must be observed;
- 4) Segregation of duties must be maintained wherever practicable;
- 5) No person may approve their own expenditure, expenses, invoice or payment;
- 6) Procurement requirements apply in addition to financial approval limits;
- 7) Conflicts and related-party transactions must be managed before commitment;
- 8) DfE/HM Treasury approval requirements override internal limits;
- 9) Transactions must not be artificially split (e.g. to avoid limits);
- 10) Unauthorised expenditure is a control breach and must be reported.

10) Budget Approval & Management

The Board approves the Trust's annual budget and financial strategy. The CFO prepares the budget with the Executive Head and relevant budget holders. Academy budgets form part of the Trust's overall financial plan. The key requirements are:

- Every budget has a named budget holder;
- Budget holders monitor expenditure and forecast variances;
- Forecast overspends are escalated promptly;
- Material changes require approval – detailed in Appendix 5;
- Financial monitoring is reported to the Executive Head/Accounting Officer, ARF Committee and Board.

11) Headteachers

Headteachers are responsible for day-to-day leadership and management of their academies within authority delegated by the Board and Executive Head. Responsibilities include:

- Educational leadership and pupil outcomes
- Academy improvement
- Staff management within delegated authority
- Safeguarding
- Attendance, behaviour and inclusion
- Premises and health and safety
- Academy budget management within delegated authority
- Timely escalation of significant risks and incidents.

12) Staffing & Performance Management

The Board retains authority over staffing matters expressly reserved to it. Operational staffing decisions are delegated to the Executive Head and Headteachers in accordance with Appendix 4 and Trust policies.

Matter	Board	Executive Head	LGB	Headteacher
Executive Head Appointment/ Removal	D	R	I	-
Executive Head Appraisal/ Remuneration	D	-	I	-
Headteacher Appointment/ Removal	D	R	C/R	-
Headteacher Appraisal	S	D	C/S	-
Academy Staff Appointments	I	S	I	D
Academy Staff Performance	I/S	S	I/S	D
Significant Staffing Restructure	D	R	C	R

D = Decision | R = Recommend | S = Scrutinise/assure | C = Consulted | I = Informed

A Staffing/Remuneration Committee is not currently constituted. If established in future, its Terms of Reference must set out its authority and this scheme should be updated.

13) Policy Approval Framework

The Board is accountable for ensuring that the Trust has an appropriate policy framework, but this does not mean that every policy requires Board approval. Policy approval is delegated according to the nature, scope and risk of the policy, except where legislation, statutory guidance, the Articles, Funding Agreement or another binding requirement specifies the approval authority.

13.1 Default Approval Rule

Unless a policy is expressly reserved to the Board, required by legislation or statutory guidance to be approved by the Board, or otherwise specified in this scheme, responsibility for approval rests with the executive at the level appropriate to the policy's scope and risk.

The absence of a policy from the list of matters reserved to the Board does not require the policy to be referred to the Board for approval.

Where a policy implements a Board-approved strategy, framework or statutory requirement, the Executive Head/executive may approve and amend it provided that it remains consistent with that framework and does not materially alter the Trust's strategic approach, legal obligations, financial exposure or safeguarding arrangements.

13.2 Escalation of Policies

A policy should be escalated to the Board for approval if it:

- Is novel, contentious or high-risk
- Materially changes the Trust's strategic direction or risk exposure
- Creates significant legal, financial, safeguarding or reputational implications
- Requires Board approval under law, statutory guidance, the Articles, Funding Agreement or another binding requirement
- Would materially depart from an existing Board-approved framework.

13.3 Policy Approval Categories

Policy Category	Typical Examples	Approval Authority	Governance Role
Constitutional/ Governance	Scheme of Delegation; committee Terms of Reference; governance framework; risk appetite	Board	Decision
Strategic/High-Risk Trust-wide	Trust strategy; key safeguarding framework; major compliance frameworks; policies materially affecting Trust risk	Board	Decision / assurance
Financial Control	Financial Scheme of Delegation; Finance Manual where Board approval is required; reserves/investment framework; core procurement controls	Board, with ARF scrutiny as appropriate	Decision / scrutiny
Trust-wide Operational	Operational HR; data protection; IT; estates; business continuity and similar implementation policies	Executive Head/ Executive	Board oversight by exception
Whistleblowing	The Board must own and approve the whistleblowing policy, in accordance with the Trust Handbook	Board	Decision
Educational / Curriculum	Curriculum, teaching and learning, assessment, homework and Relationships/Relationships and Sex Education where approval has been delegated	Executive Head/ Executive	Board assurance; LGB consultation/scrutiny where appropriate
Academy Operational	Academy-specific operational policies and local arrangements within Trust frameworks	Headteacher	Executive Head oversight; LGB scrutiny where appropriate
Local Governance	Academy-specific governance matters expressly delegated to the LGB	LGB	Within express Board delegation

13.4 Relationships & Sex Education (RSE)

The Trust, as academy proprietor, remains accountable for compliance with the statutory requirements for Relationships Education and RSE. Each school must maintain an up-to-date written policy, consult parents when developing or revising it, and publish it as required. The policy must state who approves it.

Under this scheme, approval of an RSE policy is delegated to the Executive Head/executive as an educational/curriculum policy, provided that all statutory consultation and content requirements have been met and the policy does not raise a matter requiring escalation under section 13.2. The relevant LGB should provide local scrutiny and assurance on implementation and community context; the Board receives assurance on statutory compliance rather than routinely approving each RSE policy.

13.5 Headteacher Procedures

Headteachers may approve academy-specific procedures and implementation documents that sit beneath a Trust or executive-approved policy, provided they do not amend the substantive policy or exceed delegated authority.

14) Escalation & Interpretation

A matter must be escalated where it falls outside delegated authority; exceeds an approved financial limit or budget; is novel, contentious or repercussive; requires prior DfE approval; creates material legal, financial, safeguarding or reputational risk; involves a conflict of interest; represents a significant control failure; or is otherwise judged to require Board consideration.

Where this scheme conflicts with the Articles, Funding Agreement, legislation or mandatory DfE requirements, the higher-order requirement prevails.

15) Review & Publication

This scheme will be reviewed at least annually and sooner where relevant. Appendix 5 must also be reviewed at the next available Board meeting following a management or organisational change that could affect its effectiveness.

Appendix 1: Matters Reserved to the Board

The following list sets out the matters reserved to the Board. These matters **cannot be delegated**, but at any time the Board can choose to reserve other matters to itself.

- a) Trust name, charitable objects and matters requiring Member approval
- b) Trust vision, values, mission, ethos and strategic direction
- c) Board composition and governance structure, subject to the Articles
- d) Establishment, dissolution and Terms of Reference of Board committees
- e) Alteration of the Articles or this scheme, subject to required approvals
- f) Winding up, merger, academy transfer or other material structural change
- g) Establishment of a trading company
- h) Acquisition, disposal, mortgage or charge of land and other property matters reserved by law or Department for Education (DfE)
- i) Annual Trust budget and financial strategy
- j) Material budget changes and major projects
- k) Trust risk appetite and strategic risk framework
- l) Appointment, appraisal, remuneration and removal of the Executive Head/senior executive leader and other posts expressly reserved to Trustees
- m) Appointment/removal of Headteachers where retained by the Board
- n) Material staffing restructures and executive remuneration decisions
- o) Policies expressly reserved to the Board by this scheme, legislation, statutory guidance, the Articles, Funding Agreement or another binding requirement
- p) Significant legal, regulatory, safeguarding or reputational matters
- q) Transactions requiring Board approval under Appendix 5 or the Academy Trust Handbook
- r) Novel, contentious or repercussive transactions requiring prior DfE approval
- s) Annual accounts and other matters reserved by the Funding Agreement or law; any other matter the Board formally reserves.

Appendix 2: Governance Delegation Matrix

D = Decision | R = Recommend | S = Scrutinise/assure | C = Consulted | I = Informed

Matter	Board	ARF	LGB	Executive Head	CFO	Head-teacher
Trust Strategy	D	-	I	R	C	I
Trust Risk Framework	D	S	I	R	C	I
Strategic Risk Register	D/S	S	I	R	R	C
Trust Budget	D	R/S	I	R	R	C
Financial Performance	S	S	I	D	R	I
Academy Performance	S	-	S	D	I	R
Academy Improvement Plan	S	-	S/R	D	I	R
Safeguarding Framework	D	-	C/S	R	-	R
Academy Safeguarding	S	-	S	S	-	D
Academy Budget	D	S	S	S	R	R
Headteacher Appointment	D	-	C/R	R	I	-
Headteacher Appraisal	S	-	C/S	D	-	-
Academy Staffing Structure	S	-	C	D	C	R
Major Capital Expenditure	D	R/S	C	R	R	C
External Audit	S	D/S	-	R	R	-
Internal Scrutiny	S	D/S	I	C	C	I

Appendix 3: Operational & Compliance Delegation

Policy approval follows Section 13 of the main scheme. Where a statutory or binding requirement specifies a different approval authority, that requirement prevails. Policies should not be referred to the Board merely because they are not individually named in this scheme.

Matter	Board	Executive Head	CFO	Headteacher	LGB
Strategy Implementation	S	D	R	R	S
Day-to-day Trust Management	I/S	D	R	I	-
Day-to-day Academy Management	I	S	-	D	S
Trust HR Framework	D	R	C	C	I
Academy Staffing Implementation	I	S	C	D	-
Trust Safeguarding Framework	D	R	-	C	C/S
Academy Safeguarding	S	S	-	D	S
Trust Health & Safety Framework	D/S	D/R	C	C	S
Academy Health & Safety	S	S	C	D	S
Data Protection Framework	D/S	R	C	D	I
Admissions Policy	D	R	-	C	C
Individual Admissions/ Exclusions	I	S	-	D	- except where Local Governors are appointed to a statutory review/ decision panel under Trust policy or applicable law
Behaviour Policy	D/S	R	-	D	C
Business Continuity	D/S	R	C	R	I
Estates Strategy	D	R	C	C	I
Routine Premises Management	I	S	C	D	-
Constitutional/Governance Policy	D	R	C	I	I
Strategic/High-Risk Trust-wide Policy	D	R	C	C	C/S
Trust-wide Operational Policy	S	D	C	C/R	I/S
Educational/Curriculum Policy	S	D	-	R	C/S
Academy-specific Operational Policy/Procedure	I	S	C	D	C/S

Appendix 4: Staffing Delegation

Matter	Board	Executive Head	LGB	Headteacher
Executive Head Appointment/ Removal	D	R	I	-
Executive Head Appraisal/ Remuneration	D	-	I	-
Headteacher Appointment/ Removal	D	R	C/R	-
Headteacher Appraisal	S	D	C/S	-
Headteacher Remuneration	D	R	C	-
Central Senior Appointments	D/R	D/R	I	-
Academy SLT Appointments	I/S	D/R	C	D/R
Academy Staff Appointments	I	S	I	D
Academy Staff Appraisal	I/S	S	I/S	D
Routine Disciplinary Matters	I	S/D	-	D
Executive Disciplinary Matters	D/S	R	-	-
Significant Restructure/ Redundancy	D	R	C	R

Until a Staffing/Remuneration Committee is formally established, all matters identified as Board decisions remain with the Board.

Appendix 5: Financial Scheme of Delegation

5.1 Core Rules

1. Authority must exist before expenditure is committed
2. A budget does not, by itself, give an individual authority to spend
3. Retrospective approval is not a substitute for prior authority
4. Ordering, receipt, invoice approval, payment processing and payment release should be segregated wherever practicable
5. No individual may approve their own expenditure, invoice, expenses or payment
6. Procurement requirements apply in addition to financial approval limits
7. Conflicts of interest and related-party transactions must be managed before commitment
8. DfE/HM Treasury approval requirements override internal limits
9. Transactions must not be artificially split
10. Unauthorised expenditure is a control breach and must be reported.

5.2 Equinox Internal Approval Limits

Transaction value means the **total value** of the commitment over its whole expected term, including all phases, extensions, options, lease payments, associated contracts and reasonably foreseeable contingent liabilities. Related expenditure forming part of the same project, procurement or commercial commitment must be aggregated and must not be artificially separated to avoid an approval threshold. Financial approval thresholds, budgetary authority, procurement requirements and any requirement for DfE or other external approval are cumulative. Compliance with one requirement does not remove the need to comply with the others. These are the Equinox internal limits for Board approval; they are not DfE thresholds. The more restrictive requirement always applies.

Transaction Value	Internal Authority
Up to £5,000	Headteacher / authorised budget holder
£5,001–£25,000	Accounting Officer or CFO
£25,001–£50,000	Accounting Officer and CFO
£50,001–£100,000	Board approval
Over £100,000	Board approval
Outside approved budget	Appropriate budget authority plus Accounting Officer/CFO approval
Novel/contentious/repercussive	Board consideration and prior DfE approval where required

5.3 Procurement & Commitments

The following rules apply:

- A purchase order should normally be raised before an order is placed
- The Trust's procurement procedure and applicable law must be followed
- Financial authority does not permit bypassing procurement requirements
- Contracts must not be artificially divided to avoid thresholds
- Material or long-term commitments must be reviewed by the CFO and escalated where required.

5.4 Invoice & Payment Controls

The following rules apply:

- Invoice approval confirms that goods/services were received and relate to an authorised purchase
- Invoice approval is distinct from payment release
- Payments must require at least two authorised approvers, authorised by the Board
- No individual should approve an invoice and independently release the corresponding payment where that would remove effective segregation of duties
- Bank mandates and online banking access must be securely maintained and independently reviewed.

5.5 Special Controls

Area	Minimum Control
Expenses	Claimant cannot approve their own claim; supporting evidence is required
Payroll	Changes require evidence of authority; payroll independently reviewed
Journals	Material/unusual journals independently reviewed
Credit Cards	Named cardholder, defined limit, receipts, reconciliation and independent review
Write-offs/Losses	CFO review; Board/DfE approval where required
Asset Disposal	Proper authority, evidence of value and register update
Related Parties	CFO review before commitment; Board/DfE requirements satisfied
Special Payments	Accounting Officer/CFO review before commitment; DfE/HM Treasury approval where required

5.6 Unauthorised Expenditure

Unauthorised expenditure includes expenditure committed without required approval, above delegated limits, outside approved budgets without approval, procurement breaches, undisclosed conflicts and deliberate splitting.

Retrospective approval must not be used as a routine mechanism for correcting failures to follow this scheme. Subsequent payment of an invoice does not retrospectively create financial authority.

The CFO must be notified of breaches. Material or repeated breaches must be reported to the Accounting Officer and, where appropriate, the Chair of Trustees and/or Chair of ARF. Breaches must be recorded and remedial, training, management or disciplinary action considered.

5.7 Segregation of Duties - At a Glance

Activity	Normal Responsibility
Identify Need	Budget holder/requester
Request Purchase	Budget holder/requester
Approve Purchase	Delegated authority
Raise PO	Finance/procurement
Receive Goods/Services	Requester/budget holder
Verify Invoice	Budget holder
Process Payment	Finance
Authorise Payment	Two authorised signatories
Bank Reconciliation	Finance officer
Independent Review	Independent reviewer
Budget Monitoring	Budget holder / CFO
Governance Oversight	ARF / Board

5.8 DfE Requirements & Review

Nothing in this Appendix authorises a transaction for which the Academy Trust Handbook requires prior DfE or HM Treasury approval. The CFO must check the current Handbook before relevant transactions are committed. Appendix 5 must be reviewed at least annually and following relevant management or organisational change.