

Report to:	Public Board of Directors	Agenda item:	20
Date of Meeting:	30 May 2018		

Title of Report:	Scheme of Reservation & Delegation
Status:	For approval
Board Sponsor:	James Scott, Chief Executive
Author:	Xavier Bell, Board of Directors Secretary
Appendices	None

1.	Executive Summary of the Report
<p>The Trust is required, under its constitution, to have a document setting out the Trust's reservation of powers to the Board of Directors, and delegation of powers.</p> <p>This document needs to be updated from time-to-time to ensure it remains consistent with changes to the Trust's constitution, standing financial instructions, and national guidance.</p> <p>The Board Secretary has updated the document to ensure the above consistency, and it is presented to the Board of Directors for approval.</p>	

2.	Recommendations (Note, Approve, Discuss)
The Board is asked to approve the updated scheme of reservation and delegation.	

3.	Legal / Regulatory Implications
The Trust is required, under its constitution, to have a document setting out the Trust's reservation of powers to the Board of Directors, and delegation of powers.	

4.	Risk (Threats or opportunities, link to a risk on the Risk Register, Board Assurance Framework etc)
Failure to have an up-to-date scheme of reservation and delegation means that the Trust risks being in breach of its constitution and standing financial instructions.	

5.	Resources Implications (Financial / staffing)
None	

6.	Equality and Diversity
Not applicable	

7.	References to previous reports
Not applicable	

8.	Freedom of Information
Public	

Scheme of Reservation and Delegation

This document sets out the powers of the Trust ("the Powers") reserved to the Board of Directors ("the Board") and the Scheme of Delegation.

All Powers which have not been retained by the Board or delegated to a committee of the Board shall be exercised on behalf of the Board by the Chief Executive. All powers delegated by the Chief Executive can be reassumed by him/her should the need arise. If the Chief Executive is absent powers delegated to him may be exercised by a nominated Officer after taking appropriate advice from the Director of Finance.

The Board remains accountable for all of its functions, including those which have been delegated. The Board may request at any time information about the exercise of delegated functions to enable it to maintain its monitoring role. In the absence of a Director or Officer to whom powers have been delegated those powers shall be exercised by that Director's or Officer's superior.

The tables below show the scheme of reservation and delegation.

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Updated: May 2018

Author: Xavier Bell, Board of Directors' Secretary	Date: 16 May 2018
Document Approved by: James Scott, Chief Executive	Version: 1.0
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Section 1 – Scheme of Reservation (Council of Governors)

REF	THE COUNCIL	DECISIONS RESERVED TO THE COUNCIL
NA	THE COUNCIL	<p>The specific statutory powers and duties of the board of governors are to:</p> <ul style="list-style-type: none"> • appoint and, if appropriate, remove the Chairman of the Board; • appoint the Vice Chairman of the Board; • appoint and, if appropriate, remove the other non-executive directors; • decide the remuneration and allowances, and the other terms and conditions of office, of the chair and the other non-executive directors; • approve the appointment of the chief executive; • appoint and, if appropriate, remove the external auditor; and • receive the annual accounts, any report of the auditor on them and the annual report; • hold the non-executive directors individually and collectively to account for the performance of the Board of Directors; ... • approve significant transactions, mergers and acquisitions and applications for separation and dissolution; • decide, where the Trust intends to carry out activity which is not providing goods and services for the purposes of the health service in England, whether that work would significantly interfere with the Trust's principal purpose i.e. the provision of goods and services for the Health Service in England or the performance of other functions; • approve any proposed increases in private patient income of 5% or more in any financial year. • approve amendments to the Trust's Constitution (this function is jointly shared by the Board of Directors).
NA	COUNCIL OF GOVERNORS'	The Council of Governors shall establish the Council of Governors' Nominations and Remuneration Committee to:

REF	THE COUNCIL	DECISIONS RESERVED TO THE COUNCIL
	NOMINATIONS AND REMUNERATION COMMITTEE	<ul style="list-style-type: none"> Regularly review the structure, size and composition (including the skills, knowledge and experience) required of the Non-Executive Directors and make recommendations to the Council with regard to any changes; Give full consideration to and make plans for succession planning for the Non-Executive Directors taking into account the challenges and opportunities facing the foundation trust and the skills and expertise needed on the Board of Directors in the future; Agree with the Council of Governors a clear process for the nomination of a Non-Executive Director; Be responsible for identifying and nominating for appointment, candidates to fill posts within the Committee's remit as and when they arise; Evaluate the balance of skills, knowledge and experience on the Board of Directors, and, in the light of this evaluation, prepare a description of the role and capabilities required for a particular Non-Executive Director appointment; The Committee will consider any matters relating to the continuation in office of any Non-Executive Director at any time including the suspension or termination of service; The Committee shall make recommendations to the Council of Governors concerning the re-appointment of any Non-Executive Director at the conclusion of their three-year term of office having given due regard to their performance and ability to continue to contribute to the Board of Directors in the light of the knowledge, skills and experience required; The Committee shall recommend to the Council of Governors a remuneration and terms of service policy for Non-Executive Directors, taking in account the views of the Chairman (except in respect of his/her own remuneration and terms of service) and the Chief Executive, Director of People and any external advisers; In accordance with all relevant laws and regulations, recommend to the Council, the remuneration and allowances, and the other terms of conditions of office of Non-

REF	THE COUNCIL	DECISIONS RESERVED TO THE COUNCIL
		<ul style="list-style-type: none"> Executive Directors; Agree the process and receive and evaluate reports about the performance of individual Non-Executive Directors and consider this evaluation output when reviewing remuneration levels.

Section 2 – Scheme of Reservation (Board of Directors)

REF	THE BOARD	DECISIONS RESERVED TO THE BOARD
NA	THE BOARD	<p>General Enabling Provision</p> <p>The Board may determine any matter, for which it has delegated or statutory authority, it wishes in full session within its statutory powers.</p>
NA	THE BOARD	<p>Regulations and Control</p> <ol style="list-style-type: none"> 1. Approve the Standing Orders (SOs) as set out in the constitution, a schedule of matters reserved to the Board and Standing Financial Instructions for the regulation of its proceedings and business. 2. Suspend Standing Orders. 3. Vary or amend the Standing Orders. 4. Ratify any urgent decisions taken by the Chairman and Chief Executive in public session in accordance with SO 5.2. 5. Approve a scheme of delegation of powers from the Board to Committees (SO 5.3). 6. Require and receive the declaration of Board members' interests that may conflict with those of the Trust and determining the extent to which that member of the Board may remain involved with the matter under consideration. 7. Require and receive the declaration of Officers' interests that may conflict with those of the Trust.

REF	THE BOARD	DECISIONS RESERVED TO THE BOARD
		<ul style="list-style-type: none"> 8. Approve arrangements for dealing with complaints. 9. Adopt the organisation structures, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto. 10. Receive reports from Committees including those that the Trust is required by the Secretary of State or other regulation to establish and to take appropriate action on. 11. Confirm the recommendations of the Trust's committees where the committees do not have executive powers. 12. Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust. 13. Establish terms of reference and reporting arrangements of all Committees and Sub-Committees that are established by the Board. 14. Approve arrangements relating to the discharge of the Trust's responsibilities as a bailer for patients' property. 15. Ratify use of the seal. 16. Ratify or otherwise instances of failure to comply with Standing Orders brought to the Chief Executive's attention in accordance with SO 5.5. 17. Discipline members of the Board or employees who are in breach of statutory requirements or Standing Orders.
NA	THE BOARD	<p>Appointments/ Dismissal</p> <ul style="list-style-type: none"> 1. Appoint and dismiss Committees (and individual members) that are directly accountable to the Board. 2. Approve proposals on the appoint, appraisal, discipline and dismissal Executive Directors made by the Nominations & Remuneration Committee of the Board, subject to the Trust's Constitution. 3. Confirm appointment of members of any Committee of the Trust as representatives on outside bodies. 4. Appoint, appraise, discipline and dismiss the Secretary. 5. Approve remuneration proposals of the Nominations & Remuneration Committee regarding directors and senior employees and those of the Chief Executive for staff not covered by the

REF	THE BOARD	DECISIONS RESERVED TO THE BOARD
		<p>Nominations & Remuneration Committee.</p> <p>Note:</p> <p>(1) The Chief Executive is to be appointed (and removed) by the Non-Executive Directors, subject to the approval of a majority of the members of the Council of Governors present and voting at a meeting of the Council of Governors.</p> <p>(2) The Executive Directors are to be appointed (and removed) by a Committee consisting of the Chairman, the Chief Executive and the other Non-Executive Directors, being the Nominations & Remuneration Committee, acting in that capacity.</p>
NA	THE BOARD	<p>Strategy, Plans and Budgets</p> <ol style="list-style-type: none"> 1. Define the strategic aims and objectives of the Trust. 2. Identify the key strategic risks, evaluate them and ensure adequate responses are in place and are monitored. 3. Approve proposals for ensuring quality and developing clinical governance in services provided by the Trust, having regard to any guidance issued by the Secretary of State. 4. Approve and monitor the Trust's policies and procedures for the management of risk. 5. Approve Outline and Final Business Cases for Capital Investment in excess of £500,000 (SFI "Capital Investment, Private Financing, Fixed Asset Registers and Security of Assets"). 6. Approve budgets. 7. Approve annually Trust's proposed organisational development proposals. 8. Ratify proposals for acquisition, disposal or significant change of use of land and/or buildings. 9. The introduction or discontinuance of any significant activity or operation. 10. Approve PFI proposals. 11. Approve the opening of bank or investment accounts. 12. Approve proposals on individual contracts (other than NHS contracts) of a capital or revenue nature amounting to, or likely to amount to over £250,000 over a 3 year period or the period of the contract if longer. 13. Approve proposals in individual cases for the write off of losses or making of special payments above the limits of delegation to the Chief Executive and Director of Finance (for losses and special payments) previously approved by the Board.

REF	THE BOARD	DECISIONS RESERVED TO THE BOARD
		<p>14. Approve individual compensation payments made outside of legal/ statutory or mandatory requirements over £50,000.</p> <p>15. Approve proposals for action on litigation against or on behalf of the Trust.</p> <p>16. Review use of NHSLA risk pooling schemes (LTPS/PES/CNST/RPST).</p>
NA	THE BOARD	<p>Policy Determination</p> <p>1. Approve Trust's management policies including personnel policies incorporating the arrangements for the appointment, removal and remuneration of staff.</p>
NA	THE BOARD	<p>Audit</p> <p>1. To approve audit arrangements (including arrangements for the separate audit of funds held on trust) and to receive reports of the Audit Committee and Charities Committee meetings and take appropriate action.</p> <p>2. Receive the annual management letter received from the external auditor and agreement of proposed action, taking account of the advice, where appropriate, of the Audit Committee.</p> <p>Note: The appointment or dismissal of the Auditor is reserved to the Council of Governors.</p> <p>3. Receive an annual report from the Internal Auditor and agree action on recommendations where appropriate of the Audit Committee.</p>
NA	THE BOARD	<p>Annual Reports and Accounts</p> <p>1. Receipt and approval of the Trust's Annual Report and Annual Accounts.</p> <p>2. Receipt and approval of the Annual Report and Accounts for funds held on trust.</p> <p>3. Receipt and approval of the Trust's Quality Accounts.</p> <p>4.</p>
NA	THE BOARD	<p>Monitoring</p> <p>1. Receipt of such reports as the Board sees fit from committees in respect of their exercise of powers delegated or from Directors and Officers of the Trust.</p> <p>2. Continuous appraisal of the affairs of the Trust by means of the provision to the Board as the</p>

REF	THE BOARD	DECISIONS RESERVED TO THE BOARD
		<p>Board may require from directors, committees, and officers of the Trust as set out in management policy statements. All monitoring returns required by the Department of Health and/ or NHS Improvement and the Charity Commission where Board certification is required shall be reported, at least in summary, to the Board.</p> <p>3. Receive reports from the Director of Finance on financial performance against budget.</p>

Section 3 – Decisions/duties delegated by the Board to Committees

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
SFI p.9	AUDIT COMMITTEE	<p>The Committee will advise and support the Board through:</p> <ul style="list-style-type: none"> (a) overseeing Internal and External Audit services; (b) reviewing financial and information systems, monitoring the integrity of the financial statements and any formal announcements relating to the Trust's financial performance and reviewing significant financial reporting judgments; (c) review the establishment and maintenance of an effective system of corporate governance, risk management and internal control, across the whole of the organisation's financial activities that supports the achievement of the organisation's objectives; (d) monitoring compliance with Standing Orders and SFIs and the scheme of delegation; (e) reviewing schedules of losses and compensations and making recommendations to the Board; (f) reviewing schedules of debtors/creditors balances over 6 months old and over a <i>de minimus</i> limit as defined by the Audit Committee and related explanations/action plans; (g) Reviewing the arrangements in place to support the Assurance Framework process prepared on behalf of the Board and advising the Board accordingly. (h) Monitor and review the effectiveness of the Trust's internal audit function and ensure it meets any mandatory standards set by Monitor/NHS Improvement and any relevant UK professional and regulatory requirements; (i) Monitor the independence and objectivity of the external Auditor; Receive reports from the Local Counter Fraud Service (LCFS) and monitor the work of the LCFS service.
SFI p.35	BOARD OF	The Committee shall determine the appropriate remuneration and terms of service for the Chief Executive, Executive Directors and other senior employees. They shall:

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
	DIRECTORS NOMINATIONS AND REMUNERATION COMMITTEE	<p>(a) advise about appropriate remuneration and terms of service for the Chief Executive and other Executive Directors (and other relevant senior employees), including:</p> <ul style="list-style-type: none"> (i) all aspects of salary (including any performance-related elements / bonuses); (ii) provisions for other benefits, including pensions and cars. <p>(b) determine arrangements for termination of employment and other contractual terms;</p> <p>(c) monitor and evaluate the performance of individual officer members (and other senior employees);</p> <p>(d) make such recommendations to the Board on the remuneration and terms of service of Executive Directors (and other relevant senior employees) to ensure they are fairly rewarded for their individual contribution to the Trust, having proper regard to the Trust's circumstances and performance and to the provisions of any national arrangements for such staff where appropriate;</p> <p>(e) decide on and oversee appropriate contractual arrangements for such staff including the proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate;</p> <p>(f) Monitor the skills and knowledge mix of the Board and make recommendations for future Executive and Non-Executive Director appointments;</p> <p>(g) The Committee shall report in writing to the Board its decisions and the basis for its recommendations;</p> <p>(h) The Board will consider and need to approve proposals presented by the Chief Executive for the setting of remuneration and conditions of service for those employees and Officers not covered by the Committee;</p> <p>(i)</p>
	CLINICAL GOVERNANCE	The primary purpose of the Committee is to provide assurance to the Board of Directors that the Trust has a robust framework for the management of key critical clinical systems and processes.

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
	COMMITTEE	
	NON CLINICAL GOVERNANCE COMMITTEE	The purpose of the Committee is provide assurance to the Board of Directors that the Trust has a robust framework for the management of risks arising from or associated with non-clinical systems and processes, including estates and facilities, environment and equipment, health and safety, workforce, reputation management, information governance, business continuity and other non-clinical areas as may be identified.
	CHARITIES COMMITTEE	<p>In line with its role as a corporate trustee for any funds held in trust, either as charitable or non-charitable funds, the Board of Directors will establish a Charities Committee to administer those funds in accordance with any statutory or other legal requirements or best practice required by the Charities Commission.</p> <p>This paragraph must be read in conjunction with the Standing Financial Instructions.</p>
	MANAGEMENT BOARD	<p>The Management Board is accountable to the Board of Directors for the operational management of the Trust and the delivery of objectives set by the Board of Directors.</p> <p>The Management Board will set appropriate frameworks and policies and procedures to support delivery of the organisational objectives. Using the frameworks in place the Management Board will continually monitor and review the operational performance of the Trust and put in place corrective measures where necessary.</p>
	COMMERCIAL TRANSACTIONS STEERING GROUP	The purpose of the Commercial Transactions Steering Group is to scrutinise and provide assurance on aspects of tenders and other significant transactions as delegated by the Board of Directors.
	STRATEGIC ASSURANCE COMMITTEE	The primary objective of the Strategic Assurance Committee is to provide assurance to the Board of Directors on strategic direction, alignment and delivery, and the supporting service, organisational development, human resources, estates, financial, IM&T and capital medium term

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
		plans that will be required to deliver the Strategy.

Section 4 – Duties from the NHS Foundation Trust Accounting Officer Memorandum (IRG 24/15 5 August 2015)

REF	DELEGATED TO	DUTIES DELEGATED
7	ACCOUNTING OFFICER	<p>The Accounting Officer has responsibility for the overall organisation, management and staffing of the NHS foundation trust and for its procedures in financial and other matters. The Accounting Officer must ensure that:</p> <ul style="list-style-type: none"> • there is a high standard of financial management in the NHS foundation trust as a whole; • financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the NHS foundation trust; • financial considerations are fully taken into account in decisions on NHS foundation trust policy proposals.
8	ACCOUNTING OFFICER	<p>The essence of the accounting officer's role is a personal responsibility for:</p> <ul style="list-style-type: none"> • the propriety and regularity of the public finances for which he or she is answerable • the keeping of proper accounts; • prudent and economical administration in line with the principles set out in Managing public money¹; • the avoidance of waste and extravagance; • the efficient and effective use of all the resources in their charge. <p>¹ www.gov.uk/government/publications/managing-public-money</p> <ul style="list-style-type: none"> •
9	ACCOUNTING OFFICER	<p>The Accounting Officer must:</p> <ul style="list-style-type: none"> • personally sign the accounts and, in doing, so accept personal responsibility for ensuring their proper form and content as prescribed by Monitor/NHS Improvement in accordance

REF	DELEGATED TO	DUTIES DELEGATED
		<p>with the Act:</p> <ul style="list-style-type: none"> • comply with the financial requirements of the NHS provider licence; • ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management, as well as in the form prescribed for published accounts (so that they disclose with reasonable accuracy, at any time, the financial position of the NHS foundation trust); • ensure that the resources for which he or she is responsible as Accounting Officer are properly and well managed and safeguarded, with independent and effective checks of cash balances in the hands of any official; • ensure that assets for which he or she is responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate; • ensure that any protected property (or interest in) is not disposed of without the consent of Monitor/NHS Improvement; • ensure that conflicts of interest are avoided, whether in the proceedings of the board of directors, council of governors or in the actions or advice of the NHS foundation trust's staff, including himself or herself; • ensure that, in the consideration of policy proposals relating to the expenditure for which he or she is responsible as accounting officer, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account, and brought to the attention of the board of directors.
10	ACCOUNTING OFFICER	<p>Ensure that effective management systems appropriate for the achievement of the NHS foundation trust's objectives, including financial monitoring and control systems, have been put in place. An Accounting Officer should also ensure that managers at all levels:</p> <ul style="list-style-type: none"> • have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives; • are assigned well-defined responsibilities for making the best use of resources (both those

REF	DELEGATED TO	DUTIES DELEGATED
		<p>consumed by their own commands and any made available to organisations or individuals outside the NHS foundation trust), including a critical scrutiny of output and value for money;</p> <ul style="list-style-type: none"> • have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
11	ACCOUNTING OFFICER	<p>Must make sure that the arrangements he/she puts in place for delegation promote good management and that they are supported by the necessary staff with an appropriate balance of skills.</p> <p>Arrangements for internal audit should accord with the objectives, standard and practices set out in the <i>Public Sector Internal Audit Standards</i>²</p> <p>²www.gov.uk/government/publications/public-sector-internal-audit</p>
12	ACCOUNTING OFFICER	<p>See that appropriate advice is tendered to the board of directors and the council of governors on all matters of financial propriety and regularity and, more broadly, as to all considerations of prudent and economical administration, efficiency and effectiveness. The Accounting Officer will need to determine how and in what terms such advice should be tendered, and whether in a particular case to make specific reference to their own duty as accounting officer to justify, to the Public Accounts Committee (PAC), transactions for which they are accountable.</p>
13	ACCOUNTING OFFICER	<p>Set out in writing his/her objection to any proposal or course of action of the council of governors or the board of directors which may infringe the requirements of propriety or regularity, and the reasons for this objection.</p> <p>Inform Monitor/NHS Improvement should any decision to proceed be taken which infringes the requirements of propriety or regularity despite his/her objection.</p>

REF	DELEGATED TO	DUTIES DELEGATED
		Inform the Trust's External Auditors and Monitor/NHS Improvement if the decision is taken and the Accounting Officers objections are overruled.
14	ACCOUNTING OFFICER	Inform the Board of Directors and Council of Governors, of any issue relating to the wider responsibilities for economy, efficiency and effectiveness, and provide advice to the Board of Directors and Council of Governors on a recommended course of action. If the Accounting Officer's advice is not taken, he/she should seek an instruction to proceed in writing from the Board or Council before proceeding.
16-20	ACCOUNTING OFFICER	The Accounting Officer may be required to appear before the Public Accounts Committee and will furnish the information and evidence required by the Committee.
22	BOARD OF DIRECTORS	Appoint an acting Accounting Officer (normally the Director of Finance) if an Accounting Officer is so incapacitated that he or she will be unable to discharge these responsibilities over a period of four weeks or more.

Section 5 – Authorities/duties delegated from Standing Orders

SO REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
2.1	CHAIRMAN	Final authority in interpretation of Standing Orders (SOs) as set out in the Constitution
4.2.2	CHAIRMAN	Call meetings.
4.7.1	CHAIRMAN	Chair all Board meetings.
4.8	CHAIRMAN	Give final ruling in questions of order, relevancy and regularity of any matters.
4.13.1	CHAIRMAN	Having a second or casting vote
4.15	BOARD	Suspension of Standing Orders
4.15.5	AUDIT COMMITTEE	Audit Committee to review every decision to suspend Standing Orders (power to suspend Standing Orders is reserved to the Board)
5.1	BOARD	Formal delegation of powers to sub committees or joint committees and approval of their constitution and terms of reference. (Constitution and terms of reference of sub committees may be approved by the Board.)
5.2	CHAIRMAN & CHIEF EXECUTIVE	The powers which the Board has retained to itself within the Standing Orders and this scheme of reservation and delegation may in emergency be exercised by the Chair and Chief Executive after having consulted at least two Non-Executive members.
5.4.1	CHIEF EXECUTIVE	Functions of the Trust which have not been retained as reserved by the Board or delegated to a committee of the Board, shall be exercised by the Chief Executive on behalf of the Board.
5.4.2	CHIEF EXECUTIVE	The Chief Executive shall prepare a scheme of delegation identifying his/her proposals that shall be considered and approved by the Board, subject to any amendment agreed during the discussion.

SO REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
5.5	ALL	Disclosure of non-compliance with Standing Orders and this scheme of reservation and delegation to the Secretary as soon as possible.
8.1	THE BOARD	Declare relevant and material interests.
8.17.2	TRUST BOARD SECRETARY	Maintain Register(s) of Interests of members of the Board upon receipt of new or amended information.
9.1	ALL STAFF	Comply with the Directors' Code of Conduct and any guidance and best practice advice issued by Monitor/NHS Improvement.
9.4.1	ALL	Disclose relationship between self and candidate for staff appointment. (Secretary to report the disclosure to the Board.)
10.1	TRUST BOARD SECRETARY/ NOMINATED OFFICER	Keep common seal of the Trust in safe place and maintain a register of sealing.
11.1	CHIEF EXECUTIVE	Sign all documents which will be necessary in legal proceedings.

Section 6 – Authorities/duties delegated from Standing Financial Instructions

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.5	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Director of Finance as soon as possible.
SFI p.8	CHIEF EXECUTIVE	Responsible as the Accounting Officer to ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control.
SFI p.8	CHIEF EXECUTIVE & DIRECTOR OF FINANCE	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.
SFI p.8	CHIEF EXECUTIVE	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.
SFI pp.8-9	DIRECTOR OF FINANCE	Responsible for: <ul style="list-style-type: none"> a) Implementing the Trust's financial policies and coordinating corrective action; b) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared, documented and maintained; c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position; d) Providing financial advice to members of Board and Officers; e) Maintaining such accounts, certificates etc as are required for the Trust to carry out its statutory duties.
SFI p.9	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Standing Financial Instructions and the Scheme of Delegation.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.9	CHIEF EXECUTIVE	Ensure that 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 made aware of these instructions and their requirement to comply.
SFI p.9	AUDIT COMMITTEE	Review the establishment and maintenance of an effective system of integrated governance, risk management and internal control.
SFI p.10	CHAIRMAN OF AUDIT COMMITTEE	Raise the matter at the Board meeting where Audit Committee considers there is evidence of ultra vires transactions or improper acts.
SFI pp.10-11	DIRECTOR OF FINANCE	Ensure an adequate internal audit service, for which he/she is accountable, is provided (and involve the Audit Committee in the selection process when/if an internal audit service provider is changed.)
SFI pp.11-12	HEAD OF INTERNAL AUDIT	Review, appraise and report in accordance with guidance within the Government Internal Audit Standards.
SFI p.13	CHIEF EXECUTIVE & DIRECTOR OF FINANCE	Monitor and ensure compliance with any relevant guidance issued by Monitor/NHS Improvement or NHS Protect.
SFI p.10	DIRECTOR OF FINANCE	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption.
SFI p.15	CHIEF EXECUTIVE	Compile and submit to the Board a Plan which takes into account financial targets and forecast limits of available resources.
SFI p.15	DIRECTOR OF FINANCE	Submit budgets to the Board for approval
SFI p.16	DIRECTOR OF FINANCE	Ensure adequate training is delivered on an ongoing basis to budget holders.
SFI p.16	CHIEF EXECUTIVE	Delegate budget to budget holders.
SFI p.16	CHIEF EXECUTIVE & BUDGET HOLDERS	Must not exceed the budgetary total or virement limits set by the Board.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI pp.16-17	DIRECTOR OF FINANCE	Devise and maintain systems of budgetary control.
SFI p.17	BUDGET HOLDERS	<p>Ensure that:</p> <ul style="list-style-type: none"> • they deliver their budgets as agreed in the Annual Plan • any likely overspending or reduction of income which cannot be met by virement is not incurred without the prior consent of the Board • the amount provided in the approved budget is not used in whole or in part for any purpose other than that specifically authorised subject to the rules of virement • no permanent employees are appointed without the approval of the Director of Finance other than those provided for in the budgeted establishment as approved by the Board • identifying and implementing cost improvements, cost savings and income generation initiatives to achieve a return that meets the requirements of Monitor; and • effective systems exist within the directorate to ensure that all expenditure is authorised in advance of commitment and that the individuals incurring expenditure fully understand their budgetary control responsibilities.
SFI p.17	CHIEF EXECUTIVE	Identify and implement cost improvements and income generation initiatives with budget holders in line with the Annual Plan and a balanced budget.
SFI p.17	DIRECTOR OF FINANCE	Submit financial monitoring returns.
SFI p.18	EXECUTIVE DIRECTORS	Submit governance returns.
SFI p.18	DIRECTOR OF FINANCE	Preparation of annual accounts and reports.
SFI pp.18-19	DIRECTOR OF FINANCE	Managing banking arrangements, including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories. (Board approves arrangements.)
SFI p.20	DIRECTOR OF FINANCE	Advise the Board on the Trust's ability to pay interest on and repay capital debt and new borrowing.
SFI p.20	DIRECTOR OF FINANCE	Report periodically on current debt, loans and overdrafts.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.20	BOARD	Approve a list of employees authorised to make short term borrowings on behalf of the Trust.
SFI p.20	DIRECTOR OF FINANCE	Will advise the Board on investments and report, periodically, on performance of same.
SFI p.20	DIRECTOR OF FINANCE	Prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained.
SFI p.21	DIRECTOR OF FINANCE	Designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due.
SFI p.21	ALL EMPLOYEES	Duty to inform the Director of Finance of money due from transactions which they initiate/deal with.
SFI pp.22-23	CHIEF EXECUTIVE	Must ensure the Trust enters into suitable legally binding agreements with service commissioners for the provision of NHS services.
SFI p.32	CHIEF EXECUTIVE	Waive formal tendering procedures.
SFI p.32	DIRECTOR OF FINANCE	Report waivers of tendering procedures to the Audit Committee.
SFI p.26	CHIEF EXECUTIVE	The Chief Executive or his nominated officer should evaluate the quotation and select the quote which gives the best value for money.
SFI p.27	CHIEF EXECUTIVE or DIRECTOR OF FINANCE	No quotation shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these Instructions except with the authorisation of the Chief Executive or the Director of Finance.
SFI p.28	CHIEF EXECUTIVE OR NOMINATED REPRESENTATIVE	Responsible for the receipt and safe custody of tenders received.
SFI p.29	CHIEF EXECUTIVE	Shall maintain a register to show each set of competitive tender invitations despatched.
SFI p.30	CHIEF EXECUTIVE & DIRECTOR OF FINANCE	Where one tender is received will assess for value for money and fair price.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.31	CHIEF EXECUTIVE	No tender shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these Instructions except with the authorisation of the Chief Executive.
SFI p.31	DIRECTOR OF FINANCE	Shall ensure that appropriate checks are carried out as to the technical and financial capability of those firms that are invited to tender or quote.
SFI p.33	CHIEF EXECUTIVE	The Chief Executive shall nominate an officer who shall oversee and manage each contract on behalf of the Trust.
SFI p.34	CHIEF EXECUTIVE	The Chief Executive shall nominate officers with delegated authority to enter into contracts of employment, regarding staff, agency staff or temporary staff service contracts.
SFI p.34	CHIEF EXECUTIVE	The Chief Executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis.
SFI p.35	CHIEF EXECUTIVE	The Chief Executive shall nominate an officer to oversee and manage the contract on behalf of the Trust.
SFI p.35	BOARD OF DIRECTORS	Establish a Board of Directors Nominations and Remuneration Committee.
SFI p.35	BOARD OF DIRECTORS NOMINATIONS AND REMUNERATION COMMITTEE	<ul style="list-style-type: none"> • Advise and make recommendations to the Board about remuneration and terms of service for the Chief Executive and other Executive Directors (and other senior Officers); • ensure they are fairly rewarded having proper regard to the Trust's circumstances and performance and provisions of national arrangements; • monitor and evaluate performance of individual Executive Directors and some senior officers; • decide on and oversee appropriate contractual arrangements for all Executive Directors and senior Officers; • monitor skills and knowledge mix of the Board and make recommendations for future Director's appointments to the Board of Directors Nominations and Remuneration

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		Committee.
SFI p.35	BOARD OF DIRECTORS NOMINATIONS AND REMUNERATION COMMITTEE	Report in writing to the Board its decisions and its bases about remuneration and terms of service of directors and senior employees.
SFI p.35	BOARD OF DIRECTORS	Approve proposals presented by the Chief Executive for setting of remuneration and conditions of service for those employees and officers not covered by the Board of Directors Nominations and Remuneration Committee.
SFI pp. 35-36	DIRECTOR OF FINANCE	Approval of variation to funded establishment of any department.
SFI pp.36-37	DIRECTOR OF FINANCE	Payroll: (a) specifying timetables for submission of properly authorised time records and other notifications; (b) final determination of pay and allowances; (c) making payments on agreed dates; (d) agreeing method of payment;
SFI p.37	DIRECTOR OF FINANCE	Issue instructions listed in the SFI.
SFI pp.37-38	NOMINATED MANAGERS*	(a) Submit time records and other notifications in accordance with agreed timetables. (b) Complete time records and other notifications in required form. (c) Submitting termination forms in prescribed form and on time.
SFI p.38	DIRECTOR OF FINANCE	Ensure that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies.
SFI p.36	BOARD	(a) Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		(b) Deal with variations to, or termination of, contracts of employment.
SFI p.38	DIRECTOR OF FINANCE	Determine the level of delegation of non-pay expenditure to budget managers.
SFI p.38	DIRECTOR OF FINANCE	(a) Set out the list of managers who are authorised to place requisitions/ orders for the supply of goods and services. (b) Set out the maximum financial level for each requisition/ order and the system for authorisation above that level.
SFI pp.38-39	DIRECTOR OF FINANCE	Set out procedures on the seeking of professional advice regarding the supply of goods and services.
SFI p.39	DIRECTOR OF FINANCE	Shall be responsible for the prompt payment of accounts and claims in accordance with contract terms or national guidance.
SFI p.39	DIRECTOR OF FINANCE	(a) Advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in standing orders and regularly reviewed; (b) Prepare procedural instructions [where not already provided in the Scheme of Delegation or procedure notes for budget holders] on the obtaining of goods, works and services incorporating the thresholds; (c) Be responsible for the prompt payment of all properly authorised accounts and claims; (d) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable; (e) A timetable and system for submission to the Director of Finance of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment; (f) Instructions to employees regarding the handling and payment of accounts within the Finance Department; (g) Be responsible for ensuring that payment for goods and services is only made once the goods and services are received

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.40	APPROPRIATE EXECUTIVE DIRECTOR	Make a written case to support the need for a prepayment.
SFI p.40	DIRECTOR OF FINANCE	Approve proposed prepayment arrangements.
SFI p.40	BUDGET HOLDER	Ensure that all items due under a prepayment contract are received and immediately inform the appropriate Director or Chief Executive if problems are encountered.
SFI pp.40-41	CHIEF EXECUTIVE	Authorise who may use and be issued with official orders.
SFI p.40	OFFICERS	Ensure that they comply fully with the guidance and limits specified by the Director of Finance.
SFI pp.43-44	CHIEF EXECUTIVE	Capital investment programme: (a) ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on plans (b) responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost; (c) ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences;
SFI pp. 43-44	CAPITAL PRIORITISATION AND MANAGEMENT GROUP	Ensure that a business case is produced for every significant capital expenditure proposal.
SFI p.44	DIRECTOR OF FINANCE	Certify professionally the costs and revenue consequences detailed in the business case for capital investment.
SFI p.44	DIRECTOR OF FINANCE	Issue procedures for management of contracts involving stage payments.
SFI p.44	DIRECTOR OF FINANCE	Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.44	DIRECTOR OF FINANCE	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender.
SFI p.44	CHIEF EXECUTIVE	Issue a Scheme of Delegation for capital investment management.
SFI p.45	DIRECTOR OF FINANCE	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
SFI p.45	DIRECTOR OF FINANCE	Maintenance of asset registers and arranging for a physical check of assets against the asset register.
SFI p.45	DIRECTOR OF FINANCE	Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
SFI p.46	CHIEF EXECUTIVE	Overall responsibility for fixed assets.
SFI p.46	DIRECTOR OF FINANCE	Approval of fixed asset control procedures.
SFI p.46	BOARD, EXECUTIVE MEMBERS AND STAFF	All significant discrepancies revealed by verification of physical assets to fixed asset registers to be notified to the Director of Finance.
SFI p.46	BOARD, EXECUTIVE MEMBERS AND STAFF	Responsibility for security of Trust property.
SFI p.46	DIRECTORS AND SENIOR OFFICERS	Apply such appropriate routine security practices in relation to Trust property.
SFI p.46	BOARD, EXECUTIVE MEMBERS AND STAFF	Report any damage to the Trust's premises, vehicles and equipment or any losses in accordance with Trust procedure.
SFI p.48	CHIEF EXECUTIVE	Delegate overall responsibility for control of stores (subject to the Director of Finance's responsibility for systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded.
SFI p.48	DESIGNATED	Responsible for controls of pharmaceutical stocks.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
	PHARMACEUTICAL OFFICER	
SFI p.48	DESIGNATED ESTATES MANAGER	Responsible for control of stocks of fuel oil and coal.
SFI p.48	DESIGNATED MANAGER / PHARMACEUTICAL OFFICER	Security arrangements and custody of keys.
SFI p.48	DIRECTOR OF FINANCE	Set out procedures and systems to regulate the stores.
SFI pp.48-49	DIRECTOR OF FINANCE	Agree stocktaking arrangements.
SFI p.49	DIRECTOR OF FINANCE	Approve alternative arrangements where a complete system of stores control is not justified.
SFI p.49	DIRECTOR OF FINANCE	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.
SFI p.49	DESIGNATED PHARMACEUTICAL OFFICER	Operate system for slow moving and obsolete stock, and report to the Director of Finance evidence of significant overstocking.
SFI p.49	DIRECTOR OF FINANCE	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
SFI p.49	ALL STAFF	Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department / nominated officer should then inform the Chief Executive and the Director of Finance.
SFI p.50	DIRECTOR OF FINANCE	Where a criminal offence is suspected, the Director of Finance must inform the police if theft or arson is involved. In cases of fraud and corruption the Director of Finance must inform the

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		relevant LCFS and NHS Protect Regional Team in line with Secretary of State directions.
SFI p.50	DIRECTOR OF FINANCE	Notify Local Counter Fraud Service and External Audit of all frauds.
SFI p.50	DIRECTOR OF FINANCE	Notify Board and External Auditor of losses caused theft, arson, neglect of duty or gross carelessness (unless trivial).
SFI p.50	DIRECTOR OF FINANCE	Approve write off of losses (within limits delegated by Board).
SFI p.50	DIRECTOR OF FINANCE	Consider whether any insurance claim can be made.
SFI p.51	DIRECTOR OF FINANCE	Maintain losses and special payments register.
SFI p.51	DIRECTOR OF FINANCE	Responsible for accuracy and security of computerised data.
SFI p.51	DIRECTOR OF FINANCE	Satisfy him/her that new computer systems (including finance systems) and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy must be obtained from them prior to implementation.
SFI p.52	DIRECTOR OF FINANCE	Shall publish and maintain a Freedom of Information Scheme or adopt a model Publication Scheme approved by the information Commissioner.
SFI p.51	RELEVANT OFFICERS	Send proposals for general computer systems to the Director of Finance.
SFI p.52	DIRECTOR OF FINANCE	Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review.
SFI p.52	DIRECTOR OF FINANCE	Seek periodic assurances from the provider that adequate controls are in operation.
SFI p.52	DIRECTOR OF FINANCE	Ensure that risks to the Trust from use of IT are identified and considered and appropriate action taken to mitigate or control risk. This shall include the preparation and testing of appropriate

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		disaster recovery plans
SFI p.52	DIRECTOR OF FINANCE	Where computer systems have an impact on corporate financial systems the Director of Finance shall need to be satisfied that: (a) systems acquisition, development and maintenance are in line with corporate policies such as an Information Technology Strategy; (b) data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists; (c) Finance staff have access to such data; Have adequate controls in place; and (d) such computer audit reviews as are considered necessary are being carried out
SFI p.53	CHIEF EXECUTIVE	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission and that the Trust will not accept responsibility or liability for patient's property unless the procedures are followed.
SFI p.53	DIRECTOR OF FINANCE	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 staff whose duty is to administer, in any way, the property of.
SFI p.53	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients.
	CHIEF EXECUTIVE	Retention of document procedures in accordance with Department of Health Guidance.
SFI p.54	CHIEF EXECUTIVE	Develop a risk management programme in line with NHS assurance framework requirements, which must be approved and monitored by the Board.
SFI p.54	BOARD OF DIRECTORS	Approve and monitor risk management programme.
SFI p.55	BOARD OF DIRECTORS	Decide whether the Trust will use the risk pooling schemes administered by the NHS Litigation Authority or self-insure for some or all of the risks (where discretion is allowed). Decisions to self-insure should be reviewed annually.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.55	DIRECTOR OF FINANCE	Where the Board decides to use the risk pooling schemes administered by the NHS Resolution the Director of Finance shall ensure that the arrangements entered into are appropriate and complementary to the risk management programme.
SFI p.55	DIRECTOR OF FINANCE	Where the Board decides not to use the risk pooling schemes administered by the NHS Resolution for any one or other of the risks covered by the schemes, the Director of Finance shall ensure that the Board is informed of the nature and extent of the risks that are self insured as a result of this decision. The Director of Finance will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed.
SFI p.56	DIRECTOR OF FINANCE	Establish procedures for the management of expense claims.
SFI p.56	DIRECTOR OF FINANCE	Approve the contract or transaction in relation to credit finance commitments
SFI p.56	DIRECTOR OF FINANCE	Approve leasing agreements and hire purchase undertakings.
SFI p.56	DIRECTOR OF FINANCE	Maintain such accounts and records as may be necessary to record and protect all transactions and funds of the Trust as trustees of non-exchequer funds.
SFI p.57	DIRECTOR OF FINANCE	Arrange for the administration of all existing charitable Funds held on Trust
SFI p.57	DIRECTOR OF FINANCE	Ensure that all charitable Funds held on Trust are currently registered with the Charities Commission in accordance with the Charities Act 2011 or subsequent legislation.
SFI p.57	DIRECTOR OF FINANCE	The Director of Finance shall recommend the creation of a new charitable fund where funds and/or other assets, received in accordance with the Trust's policies cannot adequately be managed as part of an existing fund
SFI p.58	ALL OFFICERS	Immediately hand over all gifts, donations and proceeds of fund-raising activities, which are intended for the Trust's use to the Director of Finance.
SFI p.58	DIRECTOR OF FINANCE	Produce guidelines to Officers as to how to proceed when offered funds.
SFI p.58	DIRECTOR OF FINANCE	Ensure that in respect of legacies and bequests, <ul style="list-style-type: none"> all correspondence concerning a legacy is dealt with on behalf of the Trust;

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		<ul style="list-style-type: none"> where necessary, grant of probate is obtained or apply for a grant of letters of administration, where the Trust is the beneficiary; and that arrangements regarding the administration of a will are negotiated with executors and to discharge them from their duty
SFI p.58	THE BOARD	Give final approval for major appeals, defined as events raising in excess of £5,000.
SFI p.59	BOARD OF TRUSTEES COMMITTEE	Give final approval for smaller appeals, defined as events anticipating to raise less than £5,000
SFI p.59	BOARD OF TRUSTEES COMMITTEE	Be responsible for all aspects of the management of the investment of Funds held on Trust.
SFI p.59	DIRECTOR OF FINANCE	Be responsible for the appropriate treatment of all investment income.
SFI p.59	BOARD OF TRUSTEES COMMITTEE	Exercise of expenditure discretion (can be delegated to the Director of Finance).
SFI p.59	DIRECTOR OF FINANCE	Advise the Board of Trustees Committee and, with its approval, shall ensure that appropriate banking services are available to the Trust as corporate trustee
SFI p.68 (5.22.7)	DIRECTOR OF FINANCE	<ul style="list-style-type: none"> Appropriate records of all donated assets owned by the Trust are maintained, and that all assets, at agreed valuations are brought to account; appropriate measures are taken to protect and/or to replace assets; donated assets received on trust shall be accounted for appropriately; and all assets acquired from charitable Funds held on Trust which are intended to be retained within the trust funds are appropriately accounted for.
SFI p.68 (5.22.8)	DIRECTOR OF FINANCE	Ensure that regular reports are made to the Board of Trustees Committee and the Board with regard to, inter alia, the receipt of Funds held on Trust, investments of these trust funds and the disposition of resources
SFI p.60 (5.22.8.2)	DIRECTOR OF FINANCE	Prepare the Annual Accounts

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI p.60 (5.22.8.3)	DIRECTOR OF FINANCE	In relation to the non-charitable trust funds prepare any required returns to Monitor/NHS Improvement.
SFI p.60 (5.22.8.3)	DIRECTOR OF FINANCE	Prepare an annual trustees report regarding charitable trust funds and make the required return to the Charity Commission
SFI p.60 (5.22.9.1)	DIRECTOR OF FINANCE	Maintain all financial records to enable the production of reports as above and to the satisfaction of internal and external audit.
SFI p.61 (5.22.9.2)	DIRECTOR OF FINANCE	Determine a basis for the distribution of investment income to the charitable Funds held on Trust and the recovery of administration costs.
SFI p.61 (5.22.9.3)	DIRECTOR OF FINANCE	Ensure that the records, accounts and returns receive adequate scrutiny by the Trust's Internal Audit during the year
SFI p.61 (5.22.9.4)	DIRECTOR OF FINANCE	Advise the Board of the outcome of the annual audit.
SFI p.61 (5.22.10)	DIRECTOR OF FINANCE	Identify all costs directly incurred in the administration of all Funds held on Trust and charge such costs to the appropriate trust accounts
SFI p.61 (5.22.11)	DIRECTOR OF FINANCE	Ensure that the Trust's liability to taxation and excise duty is managed appropriately
SFI p.61	CHIEF EXECUTIVE	Ensure that all intellectual property is identified, protected and used for the benefit of the Trust, the NHS and service users.
SFI p.61	CHIEF EXECUTIVE	Ensure that all intellectual property is identified and properly recorded in the Trust's Intellectual Property register.
SFI p.61	CHIEF EXECUTIVE	Ensure all third party intellectual property, upon which the Trust's intellectual property relies is properly licenced and confers rights to sub-license as part of the Trust's intellectual property.
SFI	ALL STAFF	Required to identify and protect the intellectual property of the Trust and ensure that is properly recorded in the Trust's Intellectual Property register.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
pp.61-62		
SFI pp.62-63	CHIEF EXECUTIVE	Responsible for compliance with the SFIs as they relate to the identification, protection, use and licensing of Trust and third party intellectual property.