



## **Trinity Safe Space**

### **Delegated Authorities: Authorised Signatories Policy**

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# Trinity Safe Space

## Delegated Authorities: Authorised Signatories Policy

### Introduction

1. The Manager is responsible to the Trustees Board for the day to day management of the Trinity Safe Space's charity's affairs. The development and management of services of the Trinity Safe Space are undertaken by the Manager in collaboration with the Trustees. The powers and responsibilities of members of the management team may be delegated as appropriate.
2. This policy sets out the scheme of delegation for the Trustees and Manager in respect of their financial responsibilities, and the mechanism for setting up and notifying the delegation of authority .
3. To safeguard and maintain adequate controls over the assets of the Trinity Safe Space it is essential that any delegation of authority conforms to clear guidelines and is advised to the relevant Trustee, where authorised transactions are processed.

### Scope

1. Trustees may delegate responsibility to nominated persons to sign or certify documents on their behalf. These documents may be:
  - a. Contract payment certificates
  - b. Contract variations
  - c. Official orders
  - d. Corporate Credit Card Applications
  - e. Invoices, payment vouchers and accounts
  - f. Invoice batches
  - g. Advance accounts/petty cash
  - h. Travelling and subsistence allowances (including car allowances)
  - i. Time and other pay records
  - j. Bank mandates and related papers (where relevant)
  - k. Manual journals

### Delegating Authority

1. Trustees must satisfy themselves that adequate control and separation of duties will exist to safeguard the charity's interests;

2. No person with delegated authority to approve a payment or transaction, shall certify payment accounts that have been completed by them;
3. People with delegated authority to authorise an order should not certify a related payment (except as below in paragraph 6);
4. No employee should be able to certify their own additional hours, car allowances, travelling and subsistence or petty cash claims;
5. The degree of delegation is commensurate with the level of the post-holder they wish to nominate;
6. A scheme of delegation is prepared that details the responsibilities that have been delegated and to whom.
7. However, the number of employees may be insufficient to allow the proper separation of duties relating to the certification of payments. In such cases, an agreed person may authorise payments relating to orders raised by themselves. However, every effort should be made to set up compensating controls, in particular, a detailed review of the expenditure report by the Treasurer, should be undertaken to ensure that individual expenditure is a legitimate charge to the budget.
8. For each nominated person, the Treasurer should complete and sign a schedule which details the financial limit of the person's delegated authority, the type of document they have authority to sign, and show specimen signatures of the nominated person (see Appendix A – Delegated Authority Form).
9. Copies of these schedules, on each update, should be distributed as indicated below:

(a)	Contract certificates	Trustees
	Contract variations	
	Official orders	
	Payment vouchers	
(b)	Invoice batches	Treasurer
	Petty cash	
	Urgent salary payments	
(c)	Time and other pay records	Manager
	Travelling and subsistence allowances	Manager and Treasurer
(d)	Bank accounts/Imprest	Trustees
(e)	Manual journals	Treasurer
	Credit Card Applications	Trustees

10. Trustees must ensure that procedures are in place to ensure that these schedules are updated on the occasion of any change and that all of the relevant people are notified immediately. Until such notification has been received new signatures will not be accepted and documents will be returned to the originator for appropriate authorisation.
11. An up to date copy of any or all schedules must be provided to the Trustees on request.

### **Certifying Process**

1. Before authorising a transaction/item, a person with delegated authority must satisfy themselves that:

- a. the work, goods or services to which the account relates have been received, carried out, examined and found to be in good condition or met the purpose;
  - b. the prices, extensions, calculations, trade discounts, other allowances, credits and tax/VAT calculations are correct;
  - c. the relevant commitment has been properly entered into i.e. is not ultra vires;
  - d. where appropriate, the expenditure is within the relevant budget provision;
  - e. appropriate entries have been made in the inventories, stores records or stock books; and
  - f. the account has not been previously passed for payment and is a proper liability of the charity or associated company
  - g. where appropriate the correct expenditure and VAT coding is included
2. A transaction should only be authorised by a person with delegated authority, where they are satisfied that all the above conditions have been met. It is imperative that this assurance is obtained from the examination, checks, etc of original documentation made available to the person as part of the certification process.
  3. In the case of approval of additional hours, the Manager should ensure that they are within the relevant estimate provision. They should also satisfy themselves that the work to be carried out could only be done after normal contracted hours. If possible, time off in lieu should be considered instead of overtime payment. (See HR procedures for more guidance).
  4. No person with delegated authority to certify expense claims, travel and subsistence allowances or time and other pay records, should authorise any of the above in respect of their Manager.
  5. Reference should also be made to Financial Procedure section on the Payment of Accounts.