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## **Scheme of Delegation**

**For**

**Society of Agriculture**

<b>Policy date</b>	01.01.26
<b>Date to be reviewed</b>	Annually

## 1. SCOPE

- 1.1 The Scheme of Delegation sets out the respective responsibilities of Society of Agriculture Board of Trustees, committees and the administration management consultancy company.
- 1.2 These responsibilities are in accordance with charity law and the principles set out in Society of Agriculture's Constitution. The Scheme of Delegation is to be read alongside these documents and is not meant to replace them.
- 1.3 This Scheme of Delegation came into force on 01.01.26 and is subject to review by the Board on an annual basis.
- 1.4 The Board of Trustees, which is the governing body, is responsible for the overall strategic direction of Society of Agriculture. The Board delegates the day-to-day running of Society of Agriculture to the Director.
- 1.5 The Table below sets out the key differences between governance and management:

Governance	Management
Overview of the organisation as a whole	Day-to-day operation of programme or projects
Long-term strategy and policy	Short to medium-term implementation of plans
Processes and frameworks for effective working	Detailed planning and supervision
Accountable for actions and decisions made by the organisation	Responsible for delivery of actions and decisions
Compliance with current legislation	

- 1.6 The Scheme of Delegation sets out the respective responsibilities of the Board and Management in the key areas of:

- Strategic planning
- Financial Management
- Risk Management
- People and Remuneration
- Board administration

1.7 Where responsibility has been delegated by the Board to a committee, the Director or the administration management company this cannot be delegated further without the consent of the Board.

## 2. COMMITTEES AND FORUMS

### 2.1 Committees

- (a) In accordance with the Constitution, the Board may delegate any of its powers to committees.
- (b) The remit of any committees will be set out in the terms of reference for each committee. The terms of reference will detail the respective responsibilities of the Board and committee and will specify the areas of delegated authority.
- (c) The terms of reference will form part of the Scheme of Delegation.

Strategic planning		
Board role	Management role	Procedures
<ul style="list-style-type: none"> <li>To set overall strategic direction.</li> </ul>	<ul style="list-style-type: none"> <li>To develop a strategic plan, through an interactive process between Board and the Director for approval by the full Board.</li> </ul>	<ul style="list-style-type: none"> <li>Strategic plan reviewed and agreed every year by the Board.</li> </ul>
<ul style="list-style-type: none"> <li>To set the strategic direction by reviewing in full and agreeing a strategic plan at least every 3 years.</li> </ul>	<ul style="list-style-type: none"> <li>To deliver Society of Agriculture's activities in accordance with the overall framework and high-level strategies agreed by the Board.</li> </ul>	<ul style="list-style-type: none"> <li>Strategic plan delivery updates to be presented to each meeting of the Board.</li> </ul>

<ul style="list-style-type: none"> <li>To review the delivery of the strategic plan on an ongoing basis and identify any significant changes to external circumstances which may impact on the viability of the plan.</li> </ul>	<ul style="list-style-type: none"> <li>To provide regular updates on the delivery of the strategic plan in place and identify and report on any required amendments to the plan.</li> </ul>	<ul style="list-style-type: none"> <li>As above.</li> </ul>
<ul style="list-style-type: none"> <li>In agreeing the strategy, to ensure Society of Agriculture meets its charitable purposes and financial sustainability.</li> </ul>	<ul style="list-style-type: none"> <li>To identify anything which may have an impact on Society of Agriculture's ability to carry out its charitable objectives and bring these to the attention of the Board.</li> </ul>	<ul style="list-style-type: none"> <li>Annual review of performance and achievements provided by management to the Board, forming the content of the Annual Report.</li> </ul>
<ul style="list-style-type: none"> <li>To review organisational performance and achievements at each Board meeting through the Director report and the Strategic Plan delivery update report. (A review of performance and achievements is published in the Annual Report included within the Statutory Accounts.)</li> </ul>	<ul style="list-style-type: none"> <li>The Director to report on key activities and developments at each Board meeting.</li> </ul>	<ul style="list-style-type: none"> <li>Annual Report included within the statutory accounts to be approved by the Board.</li> </ul>
<ul style="list-style-type: none"> <li>To consider and approve key organisational policies (such as financial and HR related policies) and review policies on a rolling basis.</li> </ul>	<ul style="list-style-type: none"> <li>To develop key organisational policies for the consideration and approval of the Board.</li> <li>To have a rolling programme of review of all policies, with key policies being brought to the Board for consideration and approval.</li> </ul>	<ul style="list-style-type: none"> <li>Director Report to be presented to the Board at each Board meeting.</li> </ul>

<ul style="list-style-type: none"> <li>To consider and approve undertaking work in new areas not included in the strategic plan, where this is in line with Society of Agriculture's overall objectives.</li> </ul>	<ul style="list-style-type: none"> <li>To notify the Board of proposed work in new areas that is outside of the approved strategic plan, but in line with Society of Agriculture's overall objectives.</li> </ul>	
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Financial management		
Board role	Management role	Procedures
<ul style="list-style-type: none"> <li>To act as custodians of Society of Agriculture's assets, ensuring they are used only in accordance with Society of Agriculture's objects, and to ensure financial sustainability.</li> </ul>	<ul style="list-style-type: none"> <li>Delegated responsibility from the Board for the day-to-day running of Society of Agriculture, ensuring financial stability.</li> <li>To provide regular reports to the Board on the financial position of Society of Agriculture's and any other reports requested by the Board; to ensure Society of Agriculture's assets are used appropriately; to report on solvency and going concern.</li> </ul>	<ul style="list-style-type: none"> <li>Management will provide the Board with quarterly management accounts for consideration and noting.</li> <li>Management will provide quarterly projections for consideration and approval.</li> </ul>
<ul style="list-style-type: none"> <li>To authorise the opening or closing of bank accounts.</li> </ul>	<ul style="list-style-type: none"> <li>To propose any changes to Society of Agriculture's banking facilities for the approval of the Board.</li> </ul>	
<ul style="list-style-type: none"> <li>Delegated members of the Board to act as cheque signatories in accordance with authorisation limits detailed below.</li> </ul>	<ul style="list-style-type: none"> <li>Act as signatories on the operations of bank accounts held by Society of Agriculture in accordance with authorisation limits detailed below.</li> </ul>	

<ul style="list-style-type: none"> <li>To approve Society of Agriculture's financial strategy - business plan and annual budget.</li> </ul>	<ul style="list-style-type: none"> <li>To submit the annual financial strategy (business plan and annual budget) to the Board for consideration and approval.</li> </ul>	<ul style="list-style-type: none"> <li>Management will provide an annual business plan and budget for the Board's consideration and approval.</li> </ul>
<ul style="list-style-type: none"> <li>To ensure costs are appropriately controlled, approving expenditure in accordance with authorisation limits detailed below.</li> </ul>	<ul style="list-style-type: none"> <li>Responsibility for tendering for and pricing of projects, operational expenditure and capital expenditure approved in the business plan and budget and in accordance with authorisation limits detailed below.</li> </ul>	<ul style="list-style-type: none"> <li>Financial reports produced for each meeting of the Board.</li> </ul>
<ul style="list-style-type: none"> <li>To approve non-budgeted expenditure in excess of £1000 on a single piece of work.</li> </ul>	<ul style="list-style-type: none"> <li>To prepare recommendations for the Board to consider and approve in accordance with authorisation limits detailed below.</li> </ul>	<ul style="list-style-type: none"> <li>Management will liaise with relevant members of the Board in relation to the approval of invoices and signing of cheques where Board approval and signature is required.</li> </ul>
<ul style="list-style-type: none"> <li>To review and approve the Annual Report and Statutory Accounts prior to submission to relevant regulatory bodies.</li> </ul>	<ul style="list-style-type: none"> <li>To draft the Annual Report and Statutory Accounts, in line with charity regulations, for the consideration and approval of the Board.</li> </ul>	<ul style="list-style-type: none"> <li>The Statutory Accounts will be prepared annually and reviewed by the Board with management providing assurance on the issues covered in the letter of representation to the Auditor (if required) prior to submission to the relevant regulatory bodies.</li> </ul>
<ul style="list-style-type: none"> <li>To take steps to ensure satisfied with the assurances provided by management in order to sign the letter of representation to the Auditor (if required).</li> </ul>	<ul style="list-style-type: none"> <li>To provide the Board with the assurances required in order for them to sign the annual letter of representation to the Auditor (if required).</li> </ul>	

<ul style="list-style-type: none"> <li>To recommend an Auditor for appointment (if required).</li> </ul>	<ul style="list-style-type: none"> <li>To provide advice to the Board on the appointment of the Auditor including market review as appropriate (if required).</li> </ul>	
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## AUTHORISATION LIMITS

Limit – Expenditure approval	Authorisation
Approval of budgeted invoices up to £10,000	Director plus Treasurer and Chair
Approval of budgeted invoices in excess of £10,000	Director
Approval of non-budgeted expenditure up to £500	Director
Approval of non-budgeted invoices in excess of £500 to a maximum of £1000	Director plus Treasurer and Chair
Approval of non-budgeted invoices in excess of £1000	Board of Trustees

Limit – Bank transfers	Authorisation
Bank payments	Director
Signatory for bank transfers up to £5000	Director
Signatory for bank transfers in excess of £5000	Director plus Treasurer or Chair

Risk management		
Board role	Management role	Procedures
<ul style="list-style-type: none"> <li>To ensure a risk management policy is in place in order to identify and control risks, and to annually review this system to ensure it is appropriate and effective.</li> </ul>	<ul style="list-style-type: none"> <li>To maintain a risk management system that identifies and reviews the key risks that the organisation faces and to implement controls to minimise these.</li> </ul>	<ul style="list-style-type: none"> <li>Management provides an annual report to the Board on risk management, recommending any changes needed to the risk management system.</li> </ul>
<ul style="list-style-type: none"> <li>To regularly review the identified risks and management's judgements on them and report annually in the Annual Report on the key risks faced by Society of Agriculture and the effectiveness of the controls in place.</li> </ul>	<ul style="list-style-type: none"> <li>To report to the Board on identified risks and the effectiveness of the controls put in place to minimise these risks.</li> </ul>	<ul style="list-style-type: none"> <li>Management provides an annual report to the Board which details the risks it has identified and the controls in place to manage these risks.</li> </ul>

People and remuneration		
Board role	Management role	Procedures
<ul style="list-style-type: none"> <li>To ensure there are sufficient Trustees with the necessary knowledge, skills and experience in post to meet the requirements of charity legislation and of the Constitution, and that they are able to carry out their roles and responsibilities effectively.</li> </ul>	<ul style="list-style-type: none"> <li>To support the appointment, training and development of Trustees.</li> </ul>	<ul style="list-style-type: none"> <li>Induction process for new Trustees.</li> <li>Annual review of Board performance</li> <li>Annual skills audit of the Board to be carried out.</li> <li>Annual update and training to be provided to the Board in relation to Trustees' responsibilities.</li> </ul>



<ul style="list-style-type: none"> <li>To appoint the Chair, Vice-Chair and Treasurer.</li> </ul>	<ul style="list-style-type: none"> <li>To support the recruitment processes for the Chair and co-opted Trustees.</li> </ul>	
<ul style="list-style-type: none"> <li>The Chair is responsible on behalf of the Board for evaluating the performance of the Director.</li> </ul>		
<ul style="list-style-type: none"> <li>To approve any overall increase in the salary budget as part of the annual business plan.</li> </ul>	<ul style="list-style-type: none"> <li>To recommend an overall salary budget including any cost of living increase, which is financially sustainable, for the consideration and approval of the Board.</li> </ul>	<ul style="list-style-type: none"> <li>The Treasurer to highlight salary budget within annual budget for approval by the Board.</li> </ul>
	<ul style="list-style-type: none"> <li>To determine how the overall salary budget is to be allocated between staff, including decisions concerning salary progression.</li> </ul>	
<ul style="list-style-type: none"> <li>To approve the redundancy policy and, in the event of redundancies, to approve the budget for redundancy payments and any redundancy payment packages for members of the Team.</li> </ul>	<ul style="list-style-type: none"> <li>To recommend a redundancy policy to the Board including the framework for redundancy packages and, in the event of redundancies, to recommend a budget to the Board.</li> </ul>	

## Board administration

Board role	Management role	Procedures
<ul style="list-style-type: none"> <li>To ensure that business is carried out in line with legal</li> </ul>	<ul style="list-style-type: none"> <li>To provide administrative support to the Board as required.</li> </ul>	<ul style="list-style-type: none"> <li>Board agenda and accompanying papers circulated to the Board no</li> </ul>

and regulatory requirements.	<ul style="list-style-type: none"> <li>• To provide papers to the Board for decision, discussion or information that are of high quality, in accessible format and in a timely manner.</li> <li>• To attend and minute the business of Board meetings and sub committees as appropriate.</li> </ul>	<p>less than seven days in advance of meetings.</p> <ul style="list-style-type: none"> <li>• Following Board meetings, minutes of the meeting to be circulated to the Board 2 weeks after the meeting date, and approved at the following meeting.</li> </ul>
<ul style="list-style-type: none"> <li>• To establish any committees of the Board and the terms of reference or delegated authority of any committee.</li> </ul>	<ul style="list-style-type: none"> <li>• To provide administrative support to committees as required.</li> </ul>	