Independent Football Regulator

Delegation Policy

Introduction

1. The Board of the Independent Football Regulator (IFR) is responsible for overseeing the strategic direction and operational independence of the IFR. Its primary responsibility is to ensure that the IFR meets its statutory objectives and fulfils its wider statutory functions. For these purposes, the IFR Board will exercise functions and take decisions on behalf of the IFR. However, for the effective operation of the IFR, the Board will also need to delegate certain functions and decision-making powers to IFR staff in line with its statutory powers of delegation.

2. This policy establishes a framework for how functions of the IFR may be delegated by the Board. This framework helps to ensure that the IFR's functions are exercised:

    a. With adequate oversight by the Board, which has ultimate responsibility for the strategic direction and decisions of the IFR (including the IFR's Scheme of Delegations);
    b. Efficiently, expediently and economically, with decision-making occurring at the appropriate level;
    c. Legally and with clarity as to who is authorised to make decisions on the IFR's behalf; and
    d. Within a system of overall governance and internal control.

3. This policy applies to: (i) Board Members, including the Chair and the Chief Executive; (ii) the Expert Panel; (iii) Board committees; and (iv) employees of the IFR.

IFR Delegations Policy

The Statutory Scheme

4. Subject to the role played by the Expert Panel, described in Part 2 of Annex A below, the Football Governance Act 2025 (the "**Act**") provides for the functions of the IFR to be exercisable by the Board on behalf of the IFR.[1]

5. With certain limited exceptions (which may only be delegated to a committee established by the Board), the Board may delegate any of its functions to:

    a. A member of the Board;
    b. A member of the IFR's staff;
    c. A committee established by the Board; or
    d. The Expert Panel.

6. The Board may determine the extent and the terms of any delegations.

[1] The Act, Schedule 2(14)

7. Where the board delegates decisions to a committee established by it, that committee may delegate any of its functions to:
    a. A member of the committee; or
    b. A sub-committee established by it.
8. The power of a committee established by the Board to further delegate a function, and to determine the extent and terms of the delegation, is subject to the Board's power to direct what a committee established by it may and may not do.
9. However, the functions listed in paragraph 20 of Schedule 2 of the Act may only be delegated by the Board to a committee of the Board, and may not be delegated further by that committee.

IFR Principles of Delegation

10. It is important that decisions are taken at the right level for each of the IFR's functions. In determining whether to delegate functions and to whom, the Board takes account of the degree of risk and uncertainty that may be involved in particular decisions, and the potential consequences of those decisions for the IFR, as well as the experience and seniority of those being delegated to. The Board will also take account of the IFR's resourcing and governance structures.
11. Delegations may be made to named individuals or to identified grades, roles or other classes of member or employee. Delegations may also be made generally or in relation to specific matters.
12. General delegations by the IFR Board are recorded in the IFR's scheme of delegations at Annex A. The IFR Board may make other specific delegations, recorded as formal delegations of the Board.
13. Specific delegated decisions shall be recorded in a register of decisions to be maintained by the Board secretariat. That register, or sections of it, may be annexed to this policy or otherwise made available to the IFR Board and IFR employees. The Board may vary, revoke or add to existing delegations at any time (and the Board secretariat shall update the register of decisions and the IFR scheme of delegations accordingly).
14. Delegations by the Board (or a committee of the Board) shall not deprive the Board of concurrent powers to exercise those functions, and the Board may recover any functions which it delegates for exercise exclusively by the Board.

The Exercise of Delegated Functions

15. Delegated decision-makers must bear in mind that they are acting on the IFR's behalf. The decisions they take carry the authority of the IFR and will reflect on the organisation as a whole.

16. Where the Board delegates authority to exercise IFR functions to Board Members or employees, those members and employees may not further sub-delegate that authority unless in accordance with express permission to do so given by the Board.
17. Where the Board delegates authority to exercise functions to an employee, unless otherwise specified, those functions may also be carried out by that employee's line manager and those above them in the chain of line management.
18. Where the Board delegates authority to exercise functions to a specific IFR grade or level of seniority, those functions may also be carried out by IFR staff at higher grades or levels of seniority.
19. The Board may instruct delegates (whether Board committees, Members, employees or the Expert Panel) as to how to exercise a delegated authority, whether in general or in relation to specific decisions. Delegations may also be limited or made subject to any conditions the Board may specify, for example to limit the period of delegation or limit it to a particular matter.
20. All delegations by the Board shall be deemed to include delegation of those powers of the IFR (including incidental powers under paragraph 37 of Schedule 2 of the Act) which it is reasonably necessary for the delegate to have in order to exercise the functions delegated to them.

Annex A - IFR Scheme of Delegations

I. Introduction

1. The IFR's scheme of delegations is made pursuant to the IFR's Delegations Policy, set out above. This scheme of delegations sets out:

    a. The functions of the IFR Board and its powers of delegation (Part 1);
    b. The functions of the IFR which must be exercised by the Expert Panel (Part 2); and
    c. The scheme of delegations adopted by the Board (Part 3) covering -
        i. Delegations relating to the IFR's regulatory functions; and
        ii. Delegations relating to financial and other matters.

Part 1 - Functions of the Board and Powers of Delegation

2. Except where specified in the Act (see points a-h and Part 2 below), the Board may delegate any of its functions to a member of the Board, a member of the IFR's staff, a committee established by the Board or the IFR's Expert Panel.[2]

3. The following functions of the Board may be delegated by it only to a committee established by the Board[3]:

    a. the function of revoking a provisional operating licence under section 19 (revocation and cessation of operating licence) of the Act;
    b. the function of making a determination under Part 4 (owners and officers of regulated clubs) of the Act in relation to a person;
    c. the function of making an order under section 38 (disqualification orders) or 43 (ownership removal orders) of the Act;
    d. the function of specifying a competition as a prohibited competition under section 45 (duty not to operate a team in relation to a prohibited competition) of the Act;
    e. the function of deciding whether the resolution process should be triggered under section 59 (decisions by the IFR on applications under section 57) of the Act;
    f. the function of making a distribution order under section 62 (distribution orders) of the Act;
    g. the function of suspending or revoking an operating licence under paragraph 9 of Schedule 9 of the Act; and
    h. the function of carrying out a review requested under section 82 of any decision made by virtue of the exercise of a function mentioned in paragraphs (a) to (g) above.

4. A committee of the Board to which these functions are delegated may not further delegate the function.

[2] The Act, Schedule 2(18)
[3] The Act, Schedule 2(20)

5. The Board retains the ability to exercise all IFR functions and decision-making powers which it has delegated under the IFR's scheme of delegations in Part 3 below, and the ability to vary, revoke or add to existing delegations at any time. The Board also retains the following IFR functions to be exercised by the Board:

    a. Approving the IFR's strategy, setting out how it intends to exercise its functions, including any revisions to that strategy;
    b. Approving the IFR's Accounts (prepared in accordance with Schedule 2, paragraph 34 of the Act); and
    c. Approving the IFR's Annual Report (required under Section 14 of the Act).

Part 2 - Functions not exercisable by the Board

6. The Act provides for the appointment of an Expert Panel by the CEO for the purposes of conducting internal reviews under section 82 of the Act of various "reviewable decisions" specified in Schedule 10 of the Act.

7. The Board may also elect to delegate other functions to the Expert Panel as it deems appropriate (in accordance with paragraphs 27 to 31 of Schedule 2 of the Act).

8. In accordance with paragraph 30 of Schedule 2 of the Act, in exercising its functions, the Expert Panel must act independently of the IFR Board. However, this does not prevent:

    a. the Board giving information in its possession to the Expert Panel (and the Expert Panel having regard to that information); or
    b. the Expert Panel giving information in its possession to the Board.

Part 3 - IFR Scheme of Delegations

9. This scheme of delegations is arranged as follows:

    a. Delegations relating to the IFR's Regulatory Functions; and
    b. Delegations relating to financial and other matters.

(a) Scheme of Delegations for the IFR's Regulatory Functions

10. The IFR has adopted this scheme of delegations for regulatory functions. The IFR has arranged its scheme of delegations as follows:

    a. Delegations to the CEO;
    b. Delegations to committees established by the Board;
    c. Delegations relating to "reviewable decisions" (meaning decisions listed in Schedule 10 of the Act); and
    d. Delegations to IFR Staff.

Delegations to the IFR's Chief Executive

11. The Board delegates to the CEO all statutory and other ancillary functions exercisable by the Board, other than:

    a. Matters reserved to the Board, as set out in Part 1 above;
    b. Matters delegated to committees established by the Board; and
    c. Matters delegated to the Expert Panel.

Delegations to committees established by the Board

12. Delegations to any committee established by the Board will be reflected in their respective terms of reference. In accordance with paragraphs 9 and 10 of the IFR's Delegation Policy (above), any limits imposed by the Board, or powers for the committee to further delegate, will also be reflected in the terms of reference.

13. The list below will be updated periodically to reflect committees established by the IFR Board.

14. List of committees established by the IFR Board:

    a. IFR Audit Risk and Assurance Committee (ARAC);
    b. IFR Remuneration Committee (RemCo);
    c. IFR Regulatory Decisions Committee (RDC); and
    d. IFR Supervision Decisions Committee (SDC).

Delegation of Reviewable Decisions

15. Schedule 10 of the Act contains a list of "reviewable decisions". Other than:

    a. those reviewable decisions which may only be delegated to committees established by the Board, in accordance with paragraph 20 of Schedule 2 of the Act);

    b. any other reviewable decisions which have been explicitly delegated to a committee of the Board, or otherwise explicitly delegated in this Scheme of Delegations; and

    the Board delegates decision-making powers for "reviewable decisions" to IFR staff at the level of Deputy Director/SCS1 and above.

16. The Board also authorises IFR staff at the level of Deputy Director/ SCS1 and above for the purpose of taking primary oversight of the conduct of any legal proceedings relating to the IFR's functions.

Delegations to IFR Staff

17. With the exception of the IFR's functions otherwise explicitly delegated in this Scheme of Delegations (or reserved to the Board), the Board authorises the IFR's staff to exercise all other statutory functions of the IFR and to take decisions on its behalf for the purposes of exercising its

functions. This delegation includes the ability to do anything which IFR staff consider will facilitate, or is incidental or conducive to, the carrying out of the IFR's functions (as described in paragraph 37 of Schedule 2 of the Act).

(b) Delegations relating to financial and other matters

18. The IFR has adopted this financial scheme of delegation (FSoD) in relation to financial commitments and related matters:

Part 1 - Annual Budgets

Budget Decision	Delegated Authority
Approval of annual budget	Reserved to the Board
Approval of draft annual budget	CEO

Part 2 – Procurement

2.1 – Procurement approval
Where a proposed procurement forms part of a defined project, procurement shall only commence with prior approval in accordance with Part 3 (project approvals). The Head of Commercial is authorised to determine and approve the procedure to be used for each procurement, in accordance with the Procurement Policy. This may include categorising types of procurement and defining standard procedures and rules for each.
All procurement must be supported by a clear business justification from the relevant Budget Holder that sets out key aspects of the requirement for goods and / or services including, but not confined to: critical business need, scope of work, delivery outcomes, value for money, sourcing considerations, the risk to, and impact on, delivery of IFR outcomes. Business case / justification templates are proportionate to transaction value and risk.

2.2 - Non-competitive procurement
Employees may only undertake procurement without a competitive procedure in specific permitted or exceptional circumstances set out in the Procurement Policy.

Non-competitive procurement i.e. ‘direct award’ or ‘single tendering’ shall require approval in accordance with the following delegations before the procurement commences:

Total transaction value (including VAT)	Pre-procurement approval for single tendering
More than £100,000	Chief Executive, in consultation with the COO and Head of Commercial
Over £10,000, up to £100,000	COO, in consultation with the Head of Commercial
Up to £10,000	Head of Commercial; COO to be sighted (cc’d in correspondence)

2.3 - Procurement delivery
Responsibility for delivering a procurement is delegated in the following way:

Procurement criteria	Delegated Authority
Total contract value is more than £150,000, and / or contract duration extends into subsequent financial year(s) and / or / Contract is high risk or sensitive and / or An unusual procurement procedure or commercial arrangement is being used	Procurement managed by the Commercial function, with support provided by the employee/team that requested the procurement. COO to be sighted. The Head of Commercial shall decide roles and responsibilities in the procurement.
Total contract value is over £10,000, up to £150,000	Procurement undertaken jointly by the employee/team that requested the procurement and the Commercial function. The Head of Commercial shall decide roles and responsibilities in the procurement
Total contract value less than £10,000	Budget Holders, designated requisitioners, Head of Finance, COO and Head of Commercial.
Any other procurement	The Head of Commercial shall decide roles and responsibilities in the procurement

2.4 - Contract approval
This section sets out the delegated authorities for approving the financial value of a contract. In this section, reference to a ‘contract’ means any written, legally-binding agreement, including agreements for works, goods or services, licences, collaboration and partnership agreements,

collateral warranties, side letters, indemnities and other written, legally-binding agreements, including agreements made by deed, but excluding contracts of employment (which are covered under Part 5). All delegated authorities under this section are conditional upon:

a) compliance with all internal financial delegations, policies, controls and management systems established; and
b) the total contract value being affordable within the relevant cost centre budget in the accounting period in which costs will be incurred. Approval of a proposed contract shall be based on its total financial value according to the thresholds in table 1 below, unless it is considered to present a significant risk exposure to the IFR when it should be escalated to a proportionately higher authorisation.

Table 1: Financial approvals to award a contract

Total transaction value (including VAT and all other attributable costs, charges and expenses)	**Delegated authority**
More than £500,000	Reserved to the Board
More than £150,000 up to £500,000	Chief Executive
More than £10,000 up to £150,000	COO or Head of Commercial
£10,000 and below	Budget Holders or Head of Commercial

Approval of any variation (or series of variations, considered cumulatively) to contract value remains in accordance with table 1. Cumulative contractual costs must be considered.

Part 3 – Expenses

Expense incurred by	Delegated Authority
Approval of expenditure, including travel and subsistence claims, disbursements, assignment, disturbance and posting payments, overtime, call out/standby claims, relocation claims and purchasing card expenditure. Subject to spend being within approved budgets. All expenditure must be claimed in accordance with the IFR expense policies.	
Chair	Chair of the Audit and Risk Assurance Committee
Chief Executive	Chair
Non-executive Board members	Head of HR
Independent members of Board committees	Committee Chair
Directors	Chief Executive
All other employees	Line manager

Part 4 – Payment of employees

Step	Delegated authority
Authorising payment of employees in accordance with the terms of their employment contracts	Head of Finance & COO

Part 5 – Terms of Service

Step	Delegated authority
Decisions on 'job-size' and resulting grading for roles within the IFR	SCS in consultation with HR
Appointment of employees on the IFR's standard terms of employment, where the starting salary is the minimum for the applicable grade	Vacancy Holder
Appointment of employees on the IFR's standard terms of employment, where the starting salary is above the minimum for the applicable grade	COO, in consultation with Head of HR
Issuing, varying and terminating employment contracts in accordance with the approved funded establishment	HR
Approval of contingent labour appointment, including terms	SCS, in consultation with HR
Approval of an annual pay award, and changes to the minimum salary level for each grade	Remuneration Committee

Part 6 – Disposals

Disposal of unwanted stores, equipment and other tangible or intangible assets (limits are stated in net book value, or market value if known to be higher)	Delegated authority
All disposals, no matter what value must be made in discussion with the IFR finance team to ensure appropriate accounting treatment is applied.	
More than £100,000	Reserved to the Board
More than £50,000, up to £150,000	Chief Executive in consultation with the COO
Up to £50,000	COO

Part 7 – Bank accounts

Step	Delegated authority
Opening and closing bank accounts and amending IFR bank mandates	COO and Head of Finance

Part 8 – Insurance

Step	Delegated authority
Arranging insurances	Head of Finance

Part 9 – Financial irregularity

Step	Delegated authority
All instances of financial irregularity must be dealt with in accordance with the Counter Fraud Policy and Fraud Response Plan	
Instigation of investigations into proven or suspected cases of financial irregularity and reporting to the Audit and Risk Assurance Committee	Head of Finance in consultation with COO and internal auditors
Approving annual reports to DCMS of proven or suspected cases of financial irregularity	Head of Finance in consultation with COO and internal auditors

Part 10 – Write-offs

Step	Delegated authority
Individual write-offs of debts, stock and other tangible or intangible assets should be made in discussion with the IFR finance team to ensure appropriate accounting treatment is applied.	
More than £150,000	Reserved to the Board
More than £50,000, up to £150,000	Chief Executive in consultation with the COO
Up to £50,000*	COO

* Any write-off that could be considered novel or contentious or repercussive must go to the Chief Executive

Part 11 – Compensation claims, special payments etc

Compensation, ex gratia or other special payment	Delegated authority
£15,000 or more*	Reserved to the Board
Less than £15,000*	Legal Deputy Director in consultation with COO

* Payments in respect of current or former employees must go to the Chief Executive

Part 12 – Novel and contentious expenditure

Items which are novel, contentious or repercussive, irrespective of size even if it appears to offer value for money in isolation and / or fall within delegated financial limits, require HM Treasury approval in accordance with Managing Public Money Annex 2.2, box A.2.2C and should be referred to DCMS in the first instance.

Step	Delegated authority
Requesting DCMS and/or HM Treasury consent for any transactions which may set precedents, or which are novel, contentious or could cause repercussions elsewhere in the public sector (see Managing Public Money)	Head of Finance in consultation with COO.