



# GIFTS AND HOSPITALITY POLICY

|                     |                                         |
|---------------------|-----------------------------------------|
| <b>Reviewed by:</b> | Trust Finance, Risk and Audit Committee |
|---------------------|-----------------------------------------|

|                       |                |
|-----------------------|----------------|
| <b>Date Approved:</b> | 2 October 2024 |
|-----------------------|----------------|

|                          |               |
|--------------------------|---------------|
| <b>Review Frequency:</b> | Every 2 Years |
|--------------------------|---------------|

|                          |              |
|--------------------------|--------------|
| <b>Next Review Date:</b> | October 2026 |
|--------------------------|--------------|

## Contents

|                                                   |   |
|---------------------------------------------------|---|
| 1. Aims .....                                     | 3 |
| 2. Legislation and guidance.....                  | 3 |
| 3. Definitions .....                              | 3 |
| 4. Roles and responsibilities.....                | 3 |
| 4.1 Members, trustees, governors, and staff ..... | 3 |
| 4.2 Academy trustees .....                        | 4 |
| 4.3 The Headteacher .....                         | 4 |
| 4.4 The CFO .....                                 | 4 |
| 4.5 The School Business Manager.....              | 4 |
| 4.6 Parents .....                                 | 4 |
| 5. Acceptable gifts and hospitality .....         | 5 |
| 5.1 Offers of gifts and hospitality received..... | 5 |
| 5.2 Offers of gifts and hospitality given .....   | 5 |
| 6. Unacceptable gifts and hospitality.....        | 6 |
| 7. Declining gifts and hospitality .....          | 6 |
| 8. Giving of Gifts to Staff .....                 | 6 |
| 9. Rewards to Pupils.....                         | 6 |
| 10. Donated Services and Facilities.....          | 6 |
| 11. Monitoring arrangements.....                  | 7 |
| 12. Links with other policies .....               | 7 |

## 1. Aims

This policy aims to ensure that:

- the Trust's funds are used only in accordance with the law, its articles of association, its funding agreement and the latest Academy Trust Handbook.
- the Trust and those associated with it operate in a way that commands broad public support.
- the Trust has due regard to propriety and regularity, and ensures value for money, in the use of public funds.
- trustees fulfil their fiduciary duties and wider responsibilities as charitable trustees and company directors.
- members, trustees, local governors and staff are aware of what constitutes acceptable gifts and hospitality, and the process that must be followed if they are presented with any of the same.

## 2. Legislation and guidance

This policy is based on the Academy Trust Handbook, which states that academy trusts should have a policy and register on the acceptance of gifts, hospitality, awards, prizes or any other benefit which might be seen to compromise the personal judgement or integrity of members, trustees, staff and/or any other representative of the trust.

Academies and Academy Trusts may receive donations and gifts, which, under certain circumstances, must be recorded. This record is through the Register of Gifts and Hospitality, which must be returned to the Trust finance team at the end of the academic year. Discounts cannot be viewed as charitable donations but must be shown as a reduction in costs. The template Register of Gifts and Hospitality is at the end of this section.

This policy also complies with our funding agreement and articles of association.

## 3. Definitions

Gifts are any items, cash, awards, prizes, goods or services offered without expectation of payment or benefit. Gifts also include goods or services offered at a discounted rate or on terms not available to the general public.

Hospitality is defined as food, drink, accommodation or entertainment (such as cultural or sporting events) flights, trips, holidays, transport provided free of charge, heavily discounted or on terms not generally available to the general public.

## 4. Roles and responsibilities

### 4.1 Members, trustees, governors, and staff

Members, trustees, governors, and staff:

- must not give or accept gifts or hospitality to or from a third party where it might be perceived that their personal integrity has the potential to be compromised, or that the Trust might be placed under any obligation as a result of acceptance.
- must not use their official position to further their private interests or the interests of others.
- must not solicit gifts or hospitality.

- must record any gifts or hospitality offered to them, or the Trust, with a value of over £25 for gifts received from parents or carers to the class teacher or teaching assistants (see appendix) within 7 working days, even if declined.
- must consult the School's Business Manager or CFO before accepting or offering any gifts or hospitality in relation to suppliers and/or contractors with a value of over £50 with any approved gifts or donations recorded (see appendix).

#### **4.2 Academy trustees**

Trustees will ensure that the Trust's funds are used in a way that commands broad public support, pays due regard to propriety and regularity, and provides value for money.

#### **4.3 The Headteacher**

The Headteacher is responsible for ensuring that staff are aware of, and understand this policy, and that it is being implemented consistently.

The Headteacher will act with the utmost integrity on all matters relating to gifts and hospitality, ensuring that a good example is set to the rest of the School, Trust and to those outside the organisation. The headteacher will also ensure, alongside the CFO, that decisions on whether individuals or the Trust can accept or offer gifts or hospitality with a value of over £50 are in line with this policy. Staff may accept small 'thank you' and appreciation gifts up to the value of £25 without reference to the Headteacher, Business Manager or the CFO.

#### **4.4 The CFO**

The CFO will ensure that:

- the Trust maintains a gifts and hospitality register.
- figures for transactions relating to gifts made by the Trust are disclosed in the Trust's audited accounts, in accordance with the Academy Trust Handbook.
- the trustees are provided with information on gifts and hospitality received and given, as appropriate.

They will also ensure, alongside the Headteacher that decisions on whether individuals or the Trust can accept or offer gifts or hospitality with a value of over £50 from suppliers and/or contractors (£25 for gifts of appreciation from parents for staff) are in line with this policy.

#### **4.5 The School Business Manager**

The School Business Manager is responsible for maintaining the gifts and hospitality register on a day-to-day basis.

#### **4.6 Parents**

The Headteacher will inform parents about the policy, explaining that the Trust does not allow gifts worth over £25 and that small tokens of gratitude are always appreciated. It is common for appreciative parents and pupils to show their thanks for the work of staff with a small personal gift. If these gifts are valued at less than £25, they can be accepted without being declared to, or approved, by senior members of staff.

## 5. Acceptable gifts and hospitality

### 5.1 Offers of gifts and hospitality received

- Members, trustees, governors and staff can accept gifts and hospitality that have a value of up to £50 (up to £25 for small gifts of appreciation from parents for staff). These do not have to be pre-approved or recorded on the gifts and hospitality register.
- The gifts of nominal value, such as small tokens of appreciation, may be accepted but if in any doubt, members, trustees and staff must consult the CFO
- Similarly, hospitality such as working lunches may be accepted in order to maintain good relationships with key contacts, provided the hospitality is reasonable in the circumstances. If in doubt, guidance must be sought from the CFO.
- Any gifts or hospitality offered with a value of over £50 must be recorded on the gifts and hospitality register within 7 working days, even if declined. Any member, trustee or member of staff who is offered such gifts or hospitality must consult the CFO before accepting.
- If the CEO or the CFO are recipients, or intended recipient, of any offer of gifts or hospitality, they must inform the Chair of the Board of Trustees and record the offer on the gifts and hospitality register.
- Failure to declare any offer of gifts or hospitality on the register in line with this policy will be treated as a staff disciplinary matter.

### 5.2 Offers of gifts and hospitality given

- Any gifts or hospitality provided by the Trust, such as a working lunch for visitors, must not be extravagant. The HMRC rate for subsistence should be adhered to:

| Description               | Amount (up to) |
|---------------------------|----------------|
| One meal (5 hour) rate    | £5             |
| Two meal (10 hour) rate   | £10            |
| Three meal (12 hour) rate | £15            |
| 24-hour rate              | £20            |

- Alcohol must not be purchased out of the school budget.
- Expense claims should be made to the School Business Manager and receipts must always be enclosed.
- The CFO, in consultation with the Headteacher, must be consulted about any proposal to provide gifts or hospitality with a value of over £50.

## **6. Unacceptable gifts and hospitality**

The following must never be offered or accepted:

- Monetary gifts.
- Gifts or hospitality offered to family members, partners or close friends of members, trustees or staff.
- Gifts or hospitality from a potential supplier or tenderer in the immediate period before tenders are invited or during the tendering process.
- Lavish or extravagant gifts or hospitality, even if they relate to activities the recipient undertakes in their own time.

This list is not intended to be exhaustive.

## **7. Declining gifts and hospitality**

- Any member, trustee or staff member who is offered any of the unacceptable gifts or hospitality outlined in section 6 above should politely decline the offer.
- If they feel it would not be appropriate for them to decline, they should refer the matter to the CFO. The CFO may decline the offer or donate the gift or hospitality to a worthy cause and must also record the offer on the gifts and hospitality register.
- Disciplinary action will be taken against anyone who fails to decline gifts or hospitality the Trust has deemed unacceptable.
- Failure to declare any gifts or hospitality offered on the gifts and hospitality register, in line with this policy, will be dealt with as a staff disciplinary matter.

## **8. Giving of Gifts to Staff**

When giving gifts to staff, the Trust must ensure that the value of the gift is reasonable (i.e. below £25), is within the Trust's scheme of delegation of financial powers, the decision is fully documented, and has due regard to propriety and regularity in the use of public funds. Procurement, purchasing and authorisation procedures must be followed as with all purchases.

In consideration of significant contributions to the academy community, such as long-service, retirement, staff events e.g. Christmas, significant birthdays, birth of a child, senior staff should discuss any plans with the CFO, including collections from staff and parents.

## **9. Rewards to Pupils**

Small value rewards are acceptable, provided that such rewards are directly related to expected behaviours or achievements and form part of the school behaviour policy and are commensurate. These rewards are given with due regard to financial probity, fairness and equity, forming part of the academy's agreed policy for achievement rewards and not granted on an ad hoc basis.

## **10. Donated Services and Facilities**

The Trust may also receive assistance in the form of donated services (e.g. 'time') or facilities. Such incoming resources should be recorded in the Financial Statements where the benefit to the Trust is reasonably quantifiable and measurable. This would usually be limited to donations by an individual or entity as part of their trade or profession.

For example, if a local accountancy firm agreed to supply an accountant free of charge to assist the Trust's finance department for a couple of hours a month, this should be included in the accounts. However, a police officer talking to a group of pupils as part of his/her community liaison role would not be classified as a donation, as this service would always be provided free as part of police activities.

In contrast to donations as part of a trade or profession, the contributions of volunteers should not be recorded in the Financial Statements, as the value of their contribution cannot be reasonably quantified in financial terms. For example, parents or other volunteers assisting with reading in the classroom would be excluded. However, the exclusion of these contributions should be disclosed in the Trustees' Annual Report. Each school will therefore need to record such activities at the end of the financial year on the Gifts Register and return to the CFO.

Again, the value placed on those donations which are included in the Financial Statements should be the price the academy estimates it would pay in the open market for the services or facilities.

## **11. Monitoring arrangements**

The gifts and hospitality register is monitored regularly by the Business Manager.

Time spent by trustees and local governors in attending meetings is part of their responsibility in undertaking their governance role and therefore should not be included as a business contribution. However, if a governor gives additional free time to the academy providing professional advice, outside their role as a governor, this may be accounted for as a donation. Academies should ensure they are clear about what constitutes the work and role of governors before determining whether additional assistance from a governor is classified as a donation.

"Free gifts" (or unsolicited gifts – gifts you received but did not ask for) will only have a value to the academy if the gift assists in achieving its objectives as set out in the Strategic Plan. These gifts should be recorded in the Gifts Register, but not in the financial statements.

It is common for appreciative parents and pupils to show their thanks for the work of staff with a small personal gift. If these gifts are valued at less than £25, they can be accepted without being declared to, or approved, by senior members of staff.

## **12. Links with other policies**

This policy will be reviewed every two years by the board of trustees and approved by them.

This gifts and hospitality policy is linked to the:

- Staff code of conduct
- Staff disciplinary procedures
- Trust financial regulations policy
- Staff expenses policy

## Appendix

### Register of Hospitality, Gifts and Donations

Holders of this register are required to record and report a) all gifts and donations received or given to an individual with a value of £50 or higher; and b) hospitality received or provided with a value of £50 or higher to the CFO

| Employee, role, signature and date | Gift, Donation, Hospitality Code (see below) | Date Received or Provided | Name of the organisation or individual providing or receiving the hospitality, donation or gift | Describe the hospitality, donation or gift, its monetary value and intended purpose | Authorising Officer Signature and Date |
|------------------------------------|----------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------|
|                                    |                                              |                           |                                                                                                 |                                                                                     |                                        |
|                                    |                                              |                           |                                                                                                 |                                                                                     |                                        |
|                                    |                                              |                           |                                                                                                 |                                                                                     |                                        |
|                                    |                                              |                           |                                                                                                 |                                                                                     |                                        |

Code abbreviations: HR/HP (Hospitality Received/Provided); GR (Gifts Received); GD (Gifts Declined); GP (Gift Provided); D (Donation)

The completed register must be completed throughout the year and returned to the CFO by 31 August.