



**Inspiring
Learners**

MULTI ACADEMY TRUST

Gifts and Hospitality Policy

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1. Introduction

Schools in Inspiring Learners Multi Academy Trust are primarily funded by public money from the Government and its agencies. As such, each school needs to be accountable for the funds it receives and report its spending accurately and transparently. Section 5.32 of the Academy Trust Handbook 2023 states:

Academy trusts should have a policy and register on the acceptance of gifts, hospitality, awards, prizes or other benefits that might compromise their judgment or integrity and should ensure all staff are aware of it. When making gifts, the trust must ensure the value is reasonable, is within its scheme of delegation, the decision is documented, and achieves propriety and regularity in the use of public funds.

Gifts and hospitality received by staff are also a form of income and should therefore be reported accordingly.

Records should be kept for audit purposes and could be called upon should the School receive a Freedom of Information (FOI) request.

2. Scope

Gifts and Hospitality Policy applies to Inspiring Learners Multi Academy Trust, and all of its member academies.

This policy is valid for 3 years from the date of approval.

3 Official and Unofficial Funds

3.1 Official funds are defined as any fund, provided by the ESFA, Local Authority or other body to meet the requirements to provide education. Examples of such funds include:

- General Annual Grant (GAG)
- Pupil Premium Funding
- SEN funding

3.2 Official funds may also include other monies received by schools for specific projects which are required, as conditions of the funds, to be dealt with through the school's official accounting system.

3.3 Unofficial funds are defined as funds operated, wholly or in part, by any employee of the school because of his/her employment, for which the ESFA/Local Authority does not have a statutory requirement to provide the resources for which the fund is being used. Examples of such funds include:

- Voluntary Donations
- PTA Funds

4. Gifts and Hospitality Given

4.1 Official or unofficial funds must not be used for buying gifts for school staff or other people who may assist the school in a voluntary capacity. Official or unofficial funds should not be used for providing hospitality or meals for staff. All staff in school must provide their own refreshments and official or unofficial funds must not be used to pay for personal consumption. The only exemption to this is where a member of staff is undertaking lunch-time supervision duties.

4.2 A pool of refreshments such as tea, coffee, milk and sugar for consumption by visitors to the school is permitted and the purchase of these items can be made through the school budget. Schools are advised to

account for 'Hospitality' in their financial package so that there is a clear audit trail for expenditure of this type. A pool of refreshments such as tea, coffee, milk and sugar for consumption by staff is also permitted subject to budget constraints and specific approval from the governing body.

4.3 If meetings with visitors to the school extend through the lunch period it is usually acceptable to provide sandwiches or a finger buffet and non-alcoholic drinks, all of which may be purchased through the school budget. There may be occasions when more than light refreshments are required to entertain visitors. Expenditure of this nature should be agreed, in advance, with the Governing Body and setting out the reasons for granting approval.

4.4 Under no circumstances should alcohol be purchased using official or unofficial funds.

4.5 Official or unofficial funds must not be used for the purchase of food or beverages at restaurants or hotels for school staff and/or their families.

4.6 It may be reasonable to provide refreshments and a light meal on school premises at staff training days or as part of a development activity. Food for such occasions is usually provided via the school kitchen but should this be unavailable alternative arrangements can be made but will require Governing Body approval.

4.7 Where school staff are on residential training courses, personal expenditure incurred during an overnight stay such as mini bar, newspapers, private telephone calls etc it is the responsibility of the individual employee and this must be paid for in full before leaving the hotel/venue.

5. Gifts and Hospitality Received

5.1 School staff should consider if the acceptance of any gift and/or hospitality could be regarded by a third party as compromising or likely to compromise the impartiality or integrity of a public servant.

5.2 If in doubt, the offer should be declined in a polite manner so as not to offend the giver of the gift and/or hospitality and so that they understand there are high corporate and ethical standards to be maintained.

5.3 During the course of undertaking their duties it is inevitable that school staff will be offered some gifts and/or hospitality at some point and in particular this may apply to staff with financial responsibility – Head Teachers, Business Managers, Budget Holders etc. Accordingly, all such staff should lead by example and uphold high standards of integrity.

5.4 Where any gift and/or hospitality is offered by a person or organisation seeking to do business with the school, particularly where the offer is made to an individual member of staff, it is necessary to exercise extreme caution. The expectation is that as a minimum the individual should consult either the Head Teacher or in the case of the offer being made to the Head Teacher, the Chair of Governors.

5.5 A 'trivial gift' (see point 6.4) or modest gift of a promotional nature given to a wide range of people and not uniquely to one individual may be deemed as acceptable. Such gifts may include calendars, diaries, pens or other small items and in such cases do not need prior approval for acceptance and do not need to be recorded in the Gifts and Hospitality Register.

5.6 Hospitality is sometimes offered to representatives of schools and in such cases extreme caution is needed particularly where the host is seeking to do business with the school to obtain a decision from it. It is important to avoid any suggestion of improper influence.

5.7 A working lunch of a modest standard may be acceptable to allow parties to continue a business discussion, but extreme caution is needed if any such working lunches are taken with the same company on a frequent basis. Any such hospitality should be recorded in the Gifts and Hospitality Register.

5.8 It is not acceptable to receive hospitality in the form of holidays or weekends away, tickets to theatres or other entertainment events or the use of company flats, hotel suites or hospitality boxes at sporting and other events.

5.9 If any gift and/or hospitality are accepted they must be recorded, within seven days of the offer of the gift and/or hospitality being made, within the schools Register of Gifts and Hospitality (See Appendix A). Failure to record the receipt of any gifts or hospitality will be deemed as a disciplinary matter.

5.10 Please note that where hospitality is provided at an official function of the local authority there will be no need to declare it within the Gifts and Hospitality Register.

5.11 If schools are in any doubt over any gift or offer of hospitality, they should seek appropriate advice from the Head Teacher/Head of School. Corruption and bribery are criminal offences, and the local authority will not hesitate to refer such issues to the police for prosecution.

6. Gifts and Hospitality Register

6.1 High ethical standards, along with open and transparent arrangements, are essential to ensure integrity of all staff employed by the school. Accordingly, gifts and/or hospitality must be discussed with the Head Teacher or the Chair of Governors / IEB and if a decision to accept is taken, the details should be recorded in the Gifts and Hospitality Register.

6.2 The Gifts and Hospitality Register should be held and maintained by a nominated officer within the school (Office Manager) and should be freely available for inspection by governors, staff, parents and Local Authority representatives.

7. Liability for Income Tax and National Insurance Contributions

7.1 In theory, the provision of any gift or reward to an employee may create some form of liability for the employee.

7.2 ALL gifts in the form of money or 'cash vouchers' (vouchers which can be exchanged for cash e.g. premium bonds or savings stamps) are subject to deductions of Income Tax and National Insurance Contributions.

7.3 'Non-Cash Vouchers' (vouchers redeemable for goods and services must be reported on Forms P11D and are also liable to National Insurance Contributions. P11D Forms are completed by the Local Authority based on information provided by schools on the Annual Return for the Provision of Gifts and Rewards for Employees. (See Appendix B)

7.4 Her Majesty's Revenue and Customs (formerly the Inland Revenue) acknowledges that some gifts may fall under the heading 'Trivial Gifts'. There is no legal definition of a trivial gift, but some examples may include:

- Seasonal gifts such as a small box of chocolates or bottle of wine
- A diary or a key ring

7.5 Schools providing gifts/rewards to employees are advised to apply caution as there may be a tax liability to the employee. If in doubt schools should seek advice from the Payroll and Pensions Office.

Appendix 1: Guidance for Staff

Appendix 2: Gifts and Hospitality Register

Guidance for Staff

Why do we have guidance on gifts and hospitality?

Your conduct as a member of staff or a governor should never lead anyone to question your interests, or lead anyone to think that you have been influenced by gifts and hospitality. This is important because your own personal reputation and that of the School could be seriously affected if you inappropriately accept a gift or hospitality. It is also a criminal offence to demand or accept a gift or reward in return for allowing you to be influenced as a part of the school. This is why the school has guidance which applies to all staff and governors on gifts and hospitality.

What is a gift?

A gift is any item or service that you receive free of charge. It also includes any goods or services which you personally are offered at a discounted rate or on terms not available to the general public. What is hospitality? Hospitality is the offer of food, drink, accommodation or entertainment or the opportunity to attend any cultural or sporting event on terms not available to the general public.

What gifts or hospitality can be accepted without any approval?

You can accept gifts and hospitality, which are small gestures and have a value of £30 or less, without the approval of the Head Teacher/Head of School. Gifts and hospitality of this nature do not need to be recorded in the school's Gifts and Hospitality Register.

What things should I think about before I decide what to do?

You should treat with caution any offer of gift or hospitality made to you personally. In particular, think about whether there is a benefit to the school in you accepting, the scale, amount, frequency and source of the offer, the timing of the offer in relation to forthcoming decisions and whether accepting could be misinterpreted as a sign of your, or the school's, support or favour.

What gifts or hospitality need approval from the Head Teacher/ Head of School or Chair of Governors?

Any gift or hospitality which is more than just a token, defined as a having a value of more than £30, should be politely refused or returned. You must have the prior written approval of the Head Teacher/ Head of School if you decide to accept something which has more than this value. This should only be in exceptional circumstances. If you or your Head Teacher/ Head of School has any concerns or doubts about the public perception that might be attached to accepting any gift or hospitality, then you must refer it to the Chair of Governors.

What gifts or hospitality should never be accepted?

You must never accept;

- cash or monetary gifts.
- gifts or hospitality offered to your husband, wife, partner, family member or friend
- gifts or hospitality from a potential supplier or tenderer in the immediate period before tenders are invited or during the tender process.
- lavish or extravagant gifts or hospitality, even if they relate to activities in your own time.

What should I do if I receive a gift without warning?

If you estimate that the gift is more than just a token you should politely and courteously decline the gift. If you feel that it would not be appropriate to do this, you should refer the matter to your Head Teacher/ Head of School as soon as possible and let the Head Teacher/ Head of School decide what you should do with the gift. Your Head Teacher/ Head of School may decide to return the gift or may ask the Chair of Governors for a view.

What should I do if I get offered a gift or hospitality?

You must make sure that all offers you receive which have a value of more than £30 are recorded in the school's Gifts and Hospitality Register, which is kept in the school office.

Do I need to record offers that I decline?

Yes – all offers of gifts or hospitality, which have a value of more than £30, must be recorded in the school's register, even if you don't accept.

What should I do if I am in doubt?

If in doubt, always speak to the Head Teacher/ Head of School. It is your responsibility to follow the school's guidance on gifts and hospitality and to justify why you chose to accept a gift or hospitality offered to you.

What would happen to me if I didn't follow the guidance?

The school will take disciplinary action against you if you failed to follow the guidance. It is also a criminal offence to demand or accept a gift or reward in return for allowing you to be influenced as a part of the school. This means you could be prosecuted by the Police.

Gifts and Hospitality Register

Date	Staff Name	Gift / Hospitality	Party offering Gift / Hospitality	Accepted / Declined