

GIFTS & HOSPITALITY POLICY

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Version	Date	Note of Revision
1.0	3/9/2024	Added Inclusion Diversity and Inclusion p3
2.0	2/9/2026	Updated for Academy Trust Handbook 2026 including changes to: • Bribery Act controls • declaration and approval arrangements, • HMRC treatment of gifts (P11D) • How to deal with charitable donations Addition of who the policy covers p3 Added low value gifts p4 Gifts and Hospitality values added p4 Monitoring of Gifts and Hospitality register p6 Staff gifts section updated p8 Added section on Wellbeing gifts p9 How to deal with any Charitable Donations p9

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Inclusion, Diversity and Equality

As part of our focus on diversity and inclusion, BDAT pledges that our policies will seek to promote equality, fairness, and respect for all staff and students. Our policies reflect the BDAT values of inclusion, compassion, aspiration, resilience, and excellence. By working closely with a range of stakeholders, such as our school, union, and HR colleagues, we have ensured that BDAT's policies do not unlawfully discriminate against anybody.

1 General Principles and Guidelines

This policy applies to members, trustees, governors, employees, agency workers, volunteers, contractors, consultants and any other person acting for or on behalf of BDAT or its academies, including connected persons where relevant. Gifts and hospitality should not be accepted except where permitted by this policy.

The purpose of this policy is to protect BDAT and its academies from actual, potential or perceived undue influence and to ensure decisions comply with the Academy Trust Handbook, Managing Public Money, the Seven Principles of Public Life and the principles of regularity, propriety, value for money, accountability and openness. Acceptance must never influence, or reasonably appear to influence, a decision.

This policy should be read alongside the Trust's Anti-Fraud and Anti-Corruption Policy, Conflicts of Interest, Procurement, Whistleblowing, Financial Policy and Disciplinary policies.

Offering, promising, giving, requesting or accepting an advantage intended to induce improper performance may constitute an offence under the Bribery Act 2010.

Any breach of this policy could lead to disciplinary action and may constitute gross misconduct.

Employees shall not use their authority or office for personal gain and shall seek to uphold and enhance the standing of BDAT the Academies by:

- maintaining an unimpeachable standard of honesty and integrity in all their business relationships;
- complying with the letter and spirit of the law, BDAT policies and contractual obligations rejecting any business practice that might be deemed improper;
- at all times in their business relationships acting to maintain the interests and good reputation of the BDAT or the Academies.

No person may approve their own gift or hospitality. Offers to the Chief Finance and Operations Officer must be approved by the CEO; offers to the CEO or Accounting Officer by the Chair of Trustees; offers to the Chair by the Vice-Chair or another unconflicted trustee authorised by the Board; and offers to trustees or local governors through the governance approval route. The approver must be independent of the transaction and any related procurement decision.

Any acceptance of invitations should be properly documented in BDAT's Gifts and Hospitality register and the Chief Finance and Operations Officer should be notified prior to the event taking place.

Appropriate Timings

BDAT employees and Board of Trustees should be aware of the importance of not accepting gifts or hospitality from organisations or individuals at inappropriate times. For example, immediately prior to, or during, a procurement process or tender. Similarly, it is inappropriate to accept gifts or hospitality from organisations or individuals where the acceptance of such gifts or hospitality may cause BDAT's independence and political impartiality to be questioned.

Repeated invitations of a social kind

Repeated invitations are deemed to be inappropriate and any employee or Board of Trustees who has accepted hospitality of a social kind (e.g. sporting and cultural events) from an external organisation should not accept any further invitations of a similar type from the same organisation within the following twelve months.

Any employee who becomes aware of a breach of policy must either report this immediately to his or her manager who will instigate investigations as necessary or refer to the whistle blowing policy.

Any personal interest that may impinge or might reasonably be deemed by others to impinge on an employee's impartiality or conflict with the duty owed to BDAT or the Academies in any matter relevant to an employee's duties (such as conflicting business interests) should be declared in writing. Any member of staff who is aware of any business dealings conferring personal gain, or involving relatives or associates of members of staff must supply details of such transactions for entry into the Register of Business Interests.

2 Acceptance of Gifts

Only isolated, low-value gifts (£25) or inexpensive seasonal items may be accepted where they are reasonable, have no procurement or decision-making connection and could not be construed as an inducement. Cash, cheques, gift cards, cash vouchers, loans or other cash-equivalent benefits from external parties must never be accepted. Any doubt must be referred for approval before acceptance.

Where purchased items include a "free gift", such a gift should be either used for academy business or handed to BDAT or the academies to be used at charity raffles etc.

3 Business Hospitality & Invitations

In relation to conventional hospitality (lunches, outings, tickets for events, etc.) may be accepted provided that it is normal and reasonable in the circumstances. Such invitations should not be accepted:

- where there is no reasonable business justification for doing so
- where an invitation is disproportionately generous
- where an invitation could be seen as an inducement to affect a business decision.

All offers of gifts or hospitality with an estimated value above £25, whether accepted or declined, must be declared. Irrespective of value, declaration is mandatory where an offer is connected with procurement, tendering, contract management, a conflict of interest, repeated offers, cash

or cash equivalents, or could reasonably attract public concern. Hospitality above £25 per person requires written approval in advance.

Invitations to lunch or dinner with external personnel

Invitations to lunch or dinner from an external organisation should only be accepted where the primary reason for accepting an invitation is to discuss matters relevant to BDAT business. This should be either with representatives of the hosting organisation or with representatives of other organisations that may have interests or activities in common with BDAT and where the venue and hospitality are not in themselves an inducement to accept the invitation or the purpose of the invitation.

Invitations to Conferences, Seminars and Trade Shows

It is recognised that participation in certain events such as supplier or relevant industry or charity conferences, party conferences, seminars and trade shows can be of particular value where they support the establishment of relationships with strategic partners to BDAT or enhance BDAT's knowledge or understanding of a particular area. For such events, the hospitality element should be incidental to the event and relevant information is expected to be gained through attendance.

Invitations to Sporting Events, Cultural Events or Social Events

Invitations of a social kind (e.g., sporting and cultural events) should be declined except for when it is in BDAT's interest to attend and the business justification can be clearly demonstrated.

Travel or Overnight Accommodation

Hospitality that includes travel or overnight accommodation must be pre-approved by the Chief Finance and Operations Officer. There must be a business benefit to BDAT and no expectation or undue influence to do business with the organisation running the event.

4 Gifts & Business Hospitality Register

BDAT will maintain a central Trust-wide Gifts and Hospitality Register with academies maintaining their own registers. The register will be reviewed at least termly by the Chief Finance and Operations Officer and at least annually by the Audit and Risk Committee and Board. Academies must submit declarations, including nil returns where required, within five working days of an offer or receipt.

Each entry must record the date offered, donor or host, recipient, nature and estimated value, whether accepted or declined, business justification, any procurement or conflict connection, approving officer, date declared and any return, sharing, donation or disposal arrangement. Supporting valuation and approval evidence must be retained in accordance with the Trust's records-retention requirements.

A person declaring an offer must also update the Register of Interests where the circumstances create an actual, potential or perceived conflict. They must take no part in any related decision unless formally authorised under the Trust's conflicts procedure.

Any proposal involving unusual, sensitive or potentially precedent-setting expenditure must be referred to the Accounting Officer and Chief Finance and Operations Officer for an assessment of whether it is novel, contentious or repercussive. Where required, prior approval must be obtained from the Department for Education before any commitment is made.

5 Gifts in Kind

Gifts of cash are clearly the easiest to value. However, it is recognised that a proportion of contributions may be in the form of gifts in kind (i.e., assets). Gifts in kind should be included in the academy's accounts within the Statement of Financial Activities – in the accounting period in which they are receivable.

The value placed on gifts in kind should be either a reasonable estimate of their gross value to the academy or (less likely) the amount actually realised as in the case of second-hand goods donated for resale. The key valuation test is “what would the academy be prepared to pay to purchase the asset?”

For example:

- if the academy wants a mid-range PC and is given a high-spec PC, then the valuation of that gift should be based on that of a mid-range PC;
- if the academy needs a minibus and is given a 48-seater coach then the valuation should be that of the minibus.

6 Donated Services and Facilities

Academies may also receive assistance in the form of donated services (e.g. ‘time’) or facilities. Such incoming resources should be included in the Statement of Financial Activities where the benefit to the academy 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 academy'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 normal police activities.

In contrast to donations as part of a trade or profession, the *contributions of volunteers* should be excluded from the Statement of Financial Activities 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 if this information is necessary for the reader to gain a better understanding of the academy's activities. The value placed on those donations which are included in the Statement of Financial Activities should be the price the academy estimates it would pay in the open market for the services or facilities.

For example:

- if the academy requires a bookkeeper and is given the services of a chartered accountant for doing the work of the bookkeeper) then the valuation of time should represent what it would have cost to obtain the services of a bookkeeper;
- if the gift is classroom assistance irrespective of who is providing the time the appropriate rate from the relevant pay scale (i.e. unqualified or qualified) should be used.

7 Other Considerations on Valuation

The valuation of gifts in kind and donations under the above rules may be different from the value placed on the asset, service or facility made by the donor.

In many instances obtaining a valuation will be relatively straightforward, or the governing body will be able to satisfy itself that the donor's own valuation of the gift is fair and reasonable. However, it is recognised that in some instances it will be more difficult to obtain a comparable valuation. The FARC will need to consider what evidence they require to enable them to form a view on the valuation of gifts. Listed below are a number of sources of evidence of valuation:

- comparable quotations from alternative suppliers
- what the academy already pays for that service/asset
- cash realised if the gift were to be sold
- experience of the FARC in purchasing similar services or assets; and
- what the FARC would be prepared to pay for that gift out of the academy budget.

The auditors will wish to see evidence of the valuation of gifts and therefore evidence obtained as above should be retained and discussions on valuation at the FARC meetings should be minuted fully. Time spent by members in attending Trustee meetings is part of their responsibility in undertaking their governance role and therefore should not be included as a business contribution.

However, if a Trustee gives additional free time to the academy providing professional advice, outside their role as a Trustee, this may be accounted for as a donation.

BDAT should ensure they are clear about what constitutes the work and role of Trustees before determining whether additional assistance from a Trustee is classified as a donation.

“Free gifts” i.e. non-solicited gifts will only have a value to the academy if the gift assists in achieving its objectives as set out in the School Improvement Plan. However the auditors will expect annual accounts to show the full details of an academy’s transactions, whether they are monetary or notional. Academies will therefore be expected to account for unsolicited gifts where applicable.

The general rule relating to discounts is that they are not acceptable as "gifts" and should not be recorded as income. This is because under generally accepted accounting principles, discounts are not accounted for as income but as a reduction in expenditure. As the governing body is required to obtain value for money, the offer of discounts should be taken into account in making purchasing decisions.

Full records of receipt of business contributions should be retained, as the auditors will require evidence of receipt.

8 Gifts Given By Academy to Staff

Staff Leaver's Gifts

Trust funds must not normally be used for personal leaving gifts. Exceptionally, modest expenditure may be approved only where there is a documented organisational purpose, it is permitted under the Trust's scheme of delegation, affordable, regular and proper, represents value for money, has appropriate tax treatment and would withstand public scrutiny. Voluntary staff collections remain permissible. The CFOO/CEO will authorise any gift expenditure.

Bereavement

A modest bereavement gesture may be approved within delegated limits (£25) where it is compassionate, proportionate, affordable and funded from an appropriate unrestricted source. The decision must record the business rationale, regularity, propriety, value for money, tax position and public-perception considerations. The recipient's line manager must not self-approve the expenditure.

All gifts should be logged on the Gifts and Hospitality Register to ensure transparency, probity and regularity.

Restrictions on Gifts.

These gifts must not be alcoholic and not breach ethical standards of the trust.

Cash and cash vouchers must not be provided. Any non-cash voucher or benefit must be approved in advance and assessed for payroll, PAYE, National Insurance and reporting implications.

9. Internal Meetings / Refreshments

All refreshments other than hot drinks and biscuits requires the approval by the Director of Finance or CEO for central trust meetings. The Academies can utilise their own catering provisions and with the approval of the Headteacher can provide refreshments. The minimum criteria are that meetings are in excess of 4 hours (full day) before any additional catering is provided. This is to maintain the principles of public spending in the ATH.

All off site group training should be approved in advance of booking, if it incurs cost. The Chief Finance and Operations Officer and CEO will ensure value for money is achieved along with probity of spending public funds and compliance with the Academy Trust Handbook.

10. Wellbeing Events

A wellbeing benefit is tax-free as a trivial benefit only where each benefit costs £50 or less per employee, is not cash or a cash voucher, is not contractual or provided through salary sacrifice, and is not a reward for work or performance. Finance must confirm the treatment before the benefit is provided and arrange payroll or P11D reporting where an exemption does not apply.

Christmas lunches, staff functions and training-day meals are not automatically exempt. The annual-functions exemption and any other relevant exemption must be assessed against the statutory conditions and actual cost per head. Any excess or non-qualifying benefit must be handled through the appropriate payroll, P11D or PAYE Settlement Agreement process.

11 Charitable Donations

BDAT may make a charitable donation only where it is lawful, consistent with the Trust's charitable objects and funding conditions, affordable, supported by a documented educational or organisational purpose, subject to proportionate due diligence and conflict checks, and approved under the scheme of delegation. The decision must demonstrate regularity, propriety, value for money and appropriate public benefit. Donations must not be made for political purposes or give a private benefit. The Accounting Officer and Chief Finance and Operations Officer must consider whether the proposal is novel, contentious or repercussive and obtain prior Department for Education approval where required.