

HAMPTON ACADEMIES TRUST: GIFTS & HOSPITALITY POLICY

Introduction

- 1.1 The Board of Trustees and Executive Headteacher are fully committed to the prevention of bribery. All who are associated with the Trust are expected to ensure that the highest standards are maintained at all times in order to prevent the fact or suspicion of bribery in relation to the Trust's work.

Official and Unofficial Funds

- 2.1 Restricted funds are defined as any fund, provided by the ESfA, Local Authority or other body to meet the Local Authority requirements to provide education. Examples of such funds include:

- General Annual Grant (GAG)
- School Budget Share (Schools Block DSG)
- Pupil Premium Funding

Restricted 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.

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

- School Funds
- Vending Machine Funds
- PTA Funds

Gifts and Hospitality Given

- 3.1 Restricted or Unrestricted funds must not be used for buying gifts for school staff or other people who may assist the school in a voluntary capacity.
- 3.2 Restricted or Unrestricted funds should not be used for providing hospitality or meals for staff. All staff in school must provide their own refreshments and Restricted or Unrestricted 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.
- 3.3 The school may provide refreshments such as tea, coffee, milk and sugar for consumption by visitors to the school 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.
- 3.4 A reasonable pool of refreshments such as tea, coffee, milk and sugar for consumption by staff is also permitted as governors consider this to be a reasonable expenditure and a key part of sustaining staff morale and Wellbeing. The purchase of these items can be made through the school budget and identified as 'Staff Wellbeing'.
- 3.5 If meetings with visitors to schools within the trust 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.

HAMPTON ACADEMIES TRUST: GIFTS & HOSPITALITY POLICY

- 3.6 There may be occasions when more than light refreshments are required to entertain special visitors to the school or trust. Expenditure of this nature should be agreed, in advance, with the Governing Body or Trustees and setting out the reasons for granting approval.
- 3.7 Under no circumstances should alcohol be purchased using Restricted or Unrestricted funds.
- 3.8 Heads of School must approve the purchase of food and/or beverages at restaurants and hotels for staff. Restricted or Unrestricted funds must not be used for the purchase of food or beverages at restaurants or hotels for the friends or families of ~~school~~ staff.
- 3.9 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 reasonable alternative arrangements of an equivalent value can be made.
- 3.10 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.

Gifts and Hospitality Received

- 3.11 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.
- 3.12 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
- 3.13 During the course of undertaking their duties it is inevitable that school and trust staff will be offered some gifts and/or hospitality at some point. In particular this may apply to staff with financial responsibility - Head of School, Finance Director, Finance or Site Managers and staff, Budget Holders etc. Accordingly all such staff should lead by example and uphold high standards of integrity.
- 3.14 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 of School** or trust Finance Director or in the case of the offer being made to the Executive Headteacher or trust Finance Director, the Chair of Governors or Trustees.
- 3.15 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 ([See point 4](#))
- 3.16 Hospitality is sometimes offered to representatives of schools or multi academy trusts (MATs) and in such cases extreme caution is needed particularly where the host is

HAMPTON ACADEMIES TRUST: GIFTS & HOSPITALITY POLICY

seeking to do business with the school or Trust to obtain a decision from it. It is important to avoid any suggestion of improper influence.

- 3.17 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 ([See point 4](#))
- 3.18 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.
- 3.19 If any gift and/or hospitality are accepted they must be recorded, within 7 days of the offer of the gift and/or hospitality being made, within the schools Register of Gifts and Hospitality ([See Appendix A](#)). This register should be available for inspection by the Governing body, Trustees or external auditors at any time. Failure to record the receipt of any gifts or hospitality will be deemed as a disciplinary matter.
- 3.20 Please note that where hospitality is provided at an official function of the local authority or DFE there will be no need to declare it within the Gifts and Hospitality Register.
- 3.21 If schools are in any doubt over any gift or offer of hospitality they should seek appropriate advice from the local authority. Corruption and bribery are criminal offences and the local authority will not hesitate to refer such issues to the police for prosecution.

Gifts and Hospitality Register

- 3.22 High ethical standards, along with open and transparent arrangements, are essential to ensure integrity of all staff employed by the Trust. Accordingly gifts and/or hospitality must be discussed with the **Head of School**, trust Finance Director or the Chair of Governors and if a decision to accept is taken, the details should be recorded in the Gifts and Hospitality Register.
- 5.2 The Gifts and Hospitality Register should be held and maintained by a nominated officer within each school and should be freely available for inspection by trustees, governors, staff, parents, and Local Authority representatives, and external auditors.

Liability for Income Tax and National Insurance Contributions

- 6.1 In theory, the provision of any gift or reward to an employee may create some form of liability for the employee.
- 6.2 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.
- 6.3 '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 annually by the school's payroll provider, EPM, and will include details of any gifts which create a tax liability.

HAMPTON ACADEMIES TRUST: GIFTS & HOSPITALITY POLICY

APPENDIX A

REGISTER OF GIFTS AND/OR HOSPITALITY

SCHOOL: _____

Please use this sheet to record **any** gift or hospitality received from dd/mm/yyyy

| Date upon which the Gift and/or Hospitality was offered / received | Person / Organisation offering or providing the Gift and/or Hospitality | Brief details of Gift and/or Hospitality offered / received | Estimated or actual value of the Gift and/or Hospitality | Any reasons for accepting the Gift and/or Hospitality |
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