



The Bishop Konstant Catholic Academy Trust

Learning Communities, Inspired by Faith

Trust Donations, Gifts & Hospitality Policy 2023



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POLICY DOCUMENT	Trust Gifts & Hospitality Policy
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Lead Member of Staff:	Trust Chief Financial Officer
Approved by:	BKCAT Trust Board
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Mission Statement

All policies are written in line with our Trust Mission statement:

With Jesus Christ at the centre of the life of the Trust, we seek to provide learning communities offering the highest possible standards of education. We are committed to working in partnership and trust for the common good. We strive to encourage and empower children and young people to recognise and realise their God-given potential and to discern their vocation in life. As learning communities inspired by faith, we celebrate achievement, offering each other challenge and support, as together we follow Christ in self-giving love and service.



Change Control

Version	Date	Author	Changes
2.0	September 23	A Byard	Fully revised and updated document. Includes changes in terminology (trustee to director, Head of Finance to CFO), clarity around the responsibilities of individual groups, explicit confirmation that the AFH prohibits the purchase of alcohol, and re-sectioning for clarity. Also includes donations policy.
1.0	March 23	J Lawson	Original document



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Introduction

This document consists of:

- A Trust Policy on gifts and hospitality.
- A template Gifts and Hospitality Register for completion locally (Appendix 1).

1. Background

1.1 The Bishop Konstant Catholic Academy Trust is an ethical organisation committed to the highest level of uprightness, honesty and accountability in all its business dealings. All staff, directors, and governors are expected to maintain high standards of professionalism in all their dealings, ensuring they are free from any conflict of interest in the activities they undertake in the name of the Trust and its academies.

1.2 There are three main reasons why the Trust needs this Gifts and Hospitality Policy:

- To protect staff from suspicion of dishonesty and ensure they are free from any conflict of interest (real or perceived) with respect to the acceptance/provision of gifts, hospitality or any other inducement from/to suppliers of goods or services to the Trust or its schools;
- The receipt of gifts, money or excessive hospitality can damage the Trust's reputation and lead to possible prosecutions for corruption;
- Maintenance of a Gifts and Hospitality policy is a requirement of the Academy Trust Handbook.

1.3 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 Academies Financial Handbook;
- The Trust and those associated with it operate in a way that commands broad public support and reduces any reputational risk to the organisation;
- The Trust has due regard to propriety and regularity, and ensures value for money, in the use of public funds;
- Directors fulfil their fiduciary duties and wider responsibilities as charitable trustees and company directors;
- Members, directors 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.

1.4 In order to protect all individuals associated with the Trust, and the reputation of the Trust and its academies, from allegations of bribery or corruption, staff, directors and governors must take great care in ensuring that none of their dealings, directly or indirectly, could be deemed to be a reward or benefit, in line with the Prevention of Fraud and Bribery Act 2010.



This Act makes it a criminal offence to:

- offer, promise or give a bribe;
- request, agree to or accept a bribe;
- (by an organisation) fail to prevent bribery by those acting on its behalf ('associated persons') to obtain or retain business or a business advantage for the organisation.

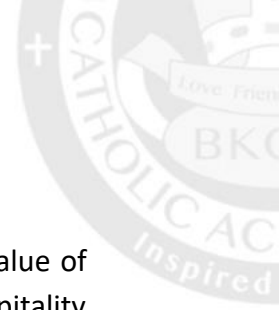
Under the Fraud and Bribery Act 2010, a bribe is 'a financial or other advantage' presented, promised or given to encourage a person to perform a relevant function or activity inappropriately, or reward them for doing so.

2. Definitions

- 2.1 **Gift** is any item or service, award, prize or any other benefit which is received free of charge; it may be goods or services personally offered at a discounted rate or on terms not available to the general public which might be seen to compromise the personal judgment or integrity of the recipient.
- 2.2 **Hospitality** is the offer of food, drink, accommodation or entertainment or the opportunity to attend any cultural or sporting event not available to the general public.
- 2.3 **Staff** means all permanent, temporary and fixed term staff employed by the Bishop Konstant Catholic Academy Trust in whatever capacity and by any other contractors, consultants or other persons acting in the name of the Trust or its schools.

3. Responsibilities

- 3.1 The Trust expects staff, directors and governors to exercise discretion when giving and accepting gifts and hospitality when on Trust or academy business.
- 3.1.1 Particular care should be taken about a gift from a person or organisation that has, or is hoping to have, a contract with our organisation. In any case of doubt, advice should be sought from the Trust Chief Financial Officer (CFO).
- 3.1.2 It is each individual's responsibility to inform their Headteacher/CFO of any **offer** of gifts or hospitality over the £25 threshold, whether accepted or not, so that these can be entered into the Register.
- 3.2 **Staff, directors and governors**
- 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 report any gifts or hospitality **offered** to them or the Trust with a value of over £25 to their Headteacher/the CFO for inclusion on the gifts and hospitality register within 7 working days of the offer, even if declined;
- Must consult the CFO or their Headteacher before accepting or offering any gifts or hospitality with a value of over £25.

3.3 Directors

- 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.

3.4 Headteacher/CEO

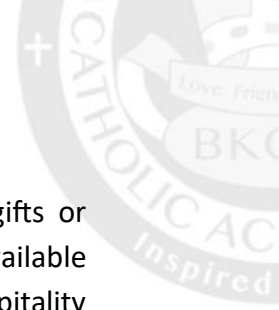
- Is responsible for ensuring that staff within their establishment are aware of and understand this policy, and that it is being implemented consistently;
- Will act with the utmost integrity on all matters relating to gifts and hospitality, ensuring that they set a good example to the rest of the school/Trust and to those outside the organisation;
- Will ensure, alongside the CFO, that decisions on whether individuals or the Trust can accept or offer gifts or hospitality with a value of over £25 are in line with this policy.

3.4.1 If a Headteacher is the recipient, or intended recipient, of any offer of gifts or hospitality in excess of £25, they must inform the CEO at the next available opportunity and record the offer on their school's central gifts and hospitality register.

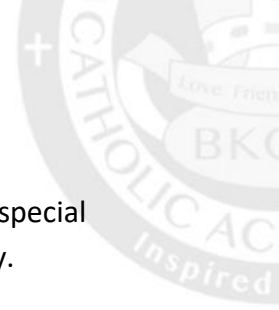
3.4.2 If the CEO is the recipient, or intended recipient, of any offer of gifts or hospitality in excess of £25, they must inform the Chair of the Board at the next available opportunity and record the offer on the Trust's central gifts and hospitality register.

3.5 Chief Financial Officer

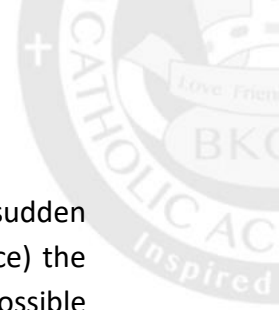
- Will ensure that the Trust maintains a gifts and hospitality register;
- Will act with the utmost integrity on all matters relating to gifts and hospitality, ensuring that they set a good example to the rest of the Trust and to those outside the organisation;
- Will ensure that figures for transactions relating to gifts made by the Trust are disclosed in the audited accounts in accordance with the Academies Financial Handbook;
- Will ensure, alongside the Headteacher/Principal, that decisions on whether individuals or the Trust can accept or offer gifts or hospitality with a value of over £25 are taken in line with this policy.



- 3.5.1 If the CFO is the recipient, or intended recipient, of any offer of gifts or hospitality in excess of £25, they must inform the CEO at the next available opportunity and record the offer on the Trust's central gifts and hospitality register.
- 3.6 Other responsibilities
- 3.6.1 The Business Manager/Senior Officer responsible for finance in each school is responsible for maintaining the gifts and hospitality register for their school on a day-to-day basis.
- 3.6.2 If the Business Manager/Senior Officer for finance is the recipient, or intended recipient, of any offer of gifts or hospitality, they must inform the CFO and record the offer on their school's gifts and hospitality register.
- 3.6.3 The Trust Finance Officer is responsible for maintaining the gifts and hospitality register for the central Trust staff on a day-to-day basis.
4. Receiving gifts and hospitality
- 4.1 If offered a gift or hospitality, the individual should consider carefully whether it is appropriate to accept or decline. If in doubt, advice should be sought from the Business Manager/Senior Officer responsible for finance in the school, who may in turn liaise with the Chief Financial Officer.
- 4.2 Any gift or hospitality deemed to have a value of £25 or over must be recorded in a Register of Gifts and Hospitality within seven working days, even if declined. Each school within the Trust must maintain such a register and it must be available for inspection if requested by the Trust's management, auditors or the Resources and Risk Committee.
- 4.3 Gifts of low intrinsic value such as promotional calendars, stationery or small tokens of gratitude, can be accepted. If there is any doubt as to whether the acceptance of such an item is appropriate, individuals should decline the gift or refer the matter to the Trust CFO.
- 4.4 Where a more valuable gift, benefit or service is offered which is to the good of the Trust/academy, rather than an individual, it must be referred to the Trust CFO for approval within their discretion; if acceptable, these items must be recorded in the register.
- 4.5 Where a gift is received on behalf of the Trust or one of its academies, the gift remains the property of the Trust/academy. The gift may be required for school display or it may, with the Headteacher's approval, remain in the care of the recipient. Unless otherwise agreed, the gift should be returned to the school on or before the recipient's last working day.



- 4.6 Gifts are sometimes offered by suppliers with the purchase of items. All such special offer gifts are the property of the Trust/academy and must be used accordingly.
- 4.7 Hospitality such as working lunches, coffees etc are perfectly acceptable where it is appropriate to offer or receive this in support of good relationships with visiting staff or business colleagues. Modest hospitality, provided it is reasonable in the circumstances, should be similar in scale to the hospitality which the Trust as an employer would be likely to offer. These would not be added to the register. Hospitality above this level should be recorded in the register.
- 4.8 **Contracts with suppliers**
Staff must base all purchasing decisions and negotiations for contracts solely on achieving best value for money. The spirit of the policy, as well as the letter, should be applied when undertaking procurement activities.
- 4.8.1 The Bishop Konstant Catholic Academy Trust requires staff who have official dealings with contractors and other suppliers of goods and services to the Trust or its schools to avoid conducting any private business with them by any means other than through normal commercial channels.
- 4.8.2 Staff should be aware of the Prevention of Corruption Act 1916 which states that any money, gift or consideration received by an employee in public service, from a person or organisation holding, or seeking to obtain a contract, will be deemed by the courts to have been received corruptly unless the employee proves otherwise.
- 4.8.3 If a member of staff, trustee or governor is offered a gift or hospitality whilst involved in the procurement of goods and services, tenders for work or when liaising with anyone conducting business with the Trust/academy (other than light refreshments) it is their responsibility to discuss this with the Trust CFO immediately.
- 4.9 **Gifts from parents/students**
It is common for appreciative parents and pupils to register their thanks for the work of staff in the form of an occasional small personal gift. If these are valued at less than £25 these are acceptable without reference to senior members of staff and will not need to be recorded in the register. A personal gift from a parent or pupil valued over £25 cannot be accepted.
- 4.10 **Declining offers of gifts and hospitality**
Any members, trustee or staff member who is offered any of the unacceptable gifts or hospitality outlined in section 4 above should politely decline the offer.



4.10.1 If not accepting a gift would be regarded as causing offence (such as a sudden and unexpected gift or one where refusal could cause cultural offence) the matter should be brought to the attention of the Trust CFO as soon as possible for a final decision.

4.10.2 It may be decided to return the gift, donate it to an academy raffle/ fair or a charitable cause. Any such gift must still be recorded on the gifts and hospitality register.

5. Giving Gifts and Hospitality

5.1 The Trust and its academies will not normally give gifts to other individuals or organisations. If gifts are given, staff must ensure that the decision is fully documented in the Gift and Hospitality Register and has regard to the propriety and regularity of the use of public funds. This does not apply to the award of gifts, prizes etc related to the achievement of pupils e.g. attainment or merit awards.

5.2 Any gifts or hospitality provided by the Trust must be given with regard to the appropriate use of public funds and not be extravagant. If a school wishes to buy a token gift (such as a bouquet of flowers for a member of staff leaving the organisation after long service), any gifts must be purchased from the unrestricted funds (funds that have been generated by the school/Trust from lettings, breakfast clubs, catering etc) and must not exceed a value of £25.

5.2.1 Restricted funds are the various types of grant funding from the DfE, ESFA and Local Authority. These funds must not be used to purchase gifts under any circumstances as it is a breach of Parliamentary rules and regulations.

5.3 Alcohol must not be purchased under any circumstances, as this is prohibited by the Academy Trust Handbook.

5.4 Hospitality such as working lunches, coffees etc and modest hospitality in the form of meals etc are acceptable where it is appropriate to offer or receive these in support of good relationships with visiting staff or business colleagues (but not for their family or friends). These would not be added to the register where the cost per person does not exceed £25. Hospitality provided above this level should be recorded in the register.

5.5 If hospitality is being considered which could cost more than £25 per person, this must be approved by the CFO in advance of the arrangement being made. In approving hospitality, the Trust CFO will assess whether the proposal might be in breach of the UK Bribery Act 2010 and also whether the costs are appropriate for a publicly funded organisation.



6. Unacceptable gifts or hospitality

6.1 The following must never be offered or accepted:

- Cash or 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;
- Staff, trustee or governor attendance at sporting and cultural events at the invitation of suppliers, potential suppliers or consultants. Where it is considered that there is a benefit to the Trust or one of its academies in a member of staff, director or governor attending a sponsored event, the attendance must be formally approved and registered by the Trust CFO.

This list is not intended to be exhaustive.

7. Donations and sponsorship

7.1 Donations may be in the form of cash, goods or services. They may be given with or without conditions. Donation means a contribution that voluntarily transferred by one person to another without compensation or benefit from the giver to the receiver. Generally, donations are irrevocable, and, beyond possibly specifying how they are to be used, the donor does not impose contractual requirements or subsequent reports as a condition of the donation.

7.1.2 Sponsorship is also a contribution voluntarily transferred but may be provided in return for some benefit e.g. display of a business name on sports team kit.

7.2 Academies need to value and record contributions from donors and sponsors. The academy's accounting procedures must clearly identify receipt of all donations and sponsorship. The Trust must also differentiate between donations, sponsorship, discounted purchases and gifts given with conditions.

7.3 The Board of BKCAT supports the solicitation for, and acceptance of, external donations and sponsorship that promote the objects of the Trust, provided these do not in any way compromise the Trust's integrity. Consideration must be given to the potential reputational impact on the Trust of accepting any donation or sponsorship.

7.4 Donations are accepted free of obligation to the donor.

7.5 Donations or sponsorship will be declined where they are given with conditions that are incompatible with:



- the objects of the Trust;
- public procurement legislation;
- genuine principles of donation without obligation;
- where any sponsorship conditions would be unduly onerous for the Trust, conflict with statutory regulations or compromise future activities;
- because of the source or conditions of the donation/sponsorship might bring the Trust in to disrepute.

7.6 Donations and sponsorship will be accounted for so that their receipt and subsequent expenditure or transfer to other funds can be readily identified and reported.

7.7 Offers of Donations and Sponsorship

Offers of donations or sponsorship made to individual Governors or members of staff should be referred to the Headteacher in the first instance. The Headteacher will determine whether the donation/sponsorship is consistent with the Trust's Objects as defined in its Articles of Association. The Headteacher may wish to consult with the CFO if uncertain about whether the donation/sponsorship is consistent with the Trust's objects.

7.7.1 For donations/sponsorship equal to, or greater than, £1,000 in value, the Headteacher must consult with the CFO before deciding to accept.

7.7.2 Offers of donations made to the Central Team or Directors should be referred directly to the CFO. If an offer is made to the CFO, the CFO will discuss this with the CEO.

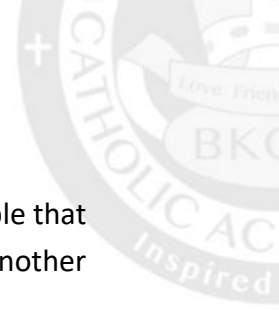
7.7.3 Donors/sponsors should be requested, for audit purposes, to put in writing details of their gift, the fact it has no conditions attached (where relevant), their estimation of the value of the gift and when the Trust will receive the gift.

7.7.4 Where there are conditions attached, it is unlikely the amounts can be recorded as donations of an unrestricted nature. These are likely to be classed as sponsorship. Also, discounted amounts cannot be treated as charitable donations, but must be shown as a reduction on costs.

7.8 Reasons for declining donations or sponsorship

These are similar to the reasons why the Trust may decline any other gift. An offer of a donation or sponsorship will be declined if one of the following conditions exist:

- The donation/sponsorship has conditions attached that are inconsistent with the Trust's Objects;
- The donation/sponsorship has conditions attached that are inconsistent with procurement best practice or legislation;

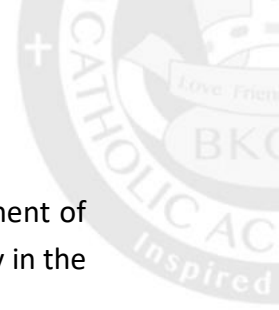


- The donation has conditions attached that are inconsistent with the principle that a donation is a contribution voluntarily transferred by one person to another without compensation or benefit flowing from the giver to the receiver.
- The source of the donation/sponsorship or its intended purpose are inconsistent with the characteristics of an academy or are likely, in the view of the CFO, to draw adverse publicity for the Trust or bring it into disrepute.

7.9 Accounting for and banking donations and sponsorship

Donations made in cash (rather than in kind) will be banked in the main school bank account and coded to the INFUND cost centre unless the donation is not intended for the Trust but for some other organisation for which the Trust or its schools are fundraising (in which case it should be coded to the GCHARITY cost centre).

- 7.9.1 Gifts of cash are the easiest to value. However, a proportion of contributions may be in the form of gifts in kind (i.e. assets).
- 7.9.2 Gifts in kind will 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 will be either a reasonable estimate of their gross value to the Trust or (less likely) the amount actually realised as in the case of second-hand goods donated for resale.
- 7.9.3 The key valuation test for a gift in kind is "what would the Trust 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.
- 7.9.4 The Trust may also receive assistance in the form of donated services (e.g. 'time') or facilities. Such incoming resources will 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 for a couple of hours a month, this will be included in the accounts. However, a police officer talking to a group of pupils as part of his/her community liaison role will not be classified as a donation, as this service would always be provided free as part of normal police activities.
- 7.9.5 In contrast to donations as part of a trade or profession, the contributions of volunteers are 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.



- 7.9.6 The value placed on those donations which are included in the Statement of Financial Activities will be the price the academy estimates it would pay in the open market for the services or facilities.
- 7.9.7 The valuation of donations under the above rules may be different from the value placed on the asset, service or facility made by the donor. However, it is the Directors' responsibility to account for the donation at a valuation which they can justify to their auditors.
- 7.9.8 In many instances obtaining a valuation will be relatively straightforward or the Board 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. Listed below are a number of sources of evidence of valuation:
- Comparable quotations from alternative suppliers;
 - What the Trust already pays for that service/asset;
 - Cash realised if the gift were to be sold;
 - Experience in purchasing similar services or assets; and
 - What the Trust would be prepared to pay for that gift out of the budget.
- 7.9.9 The auditors may wish to see evidence of the valuation of gifts and therefore evidence obtained as above will be retained.
- 7.9.10 Time spent by directors/governors as part of their responsibility in undertaking their governance role will not be included as a business contribution. However, if a director/governor gives additional free time to the Trust providing professional advice, outside their role as a director/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.
- 7.9.11 "Free gifts" i.e. non-solicited gifts will only have a value to the Trust if the gift assists in achieving its objectives. The Trust will therefore account for unsolicited gifts where applicable, taking into account their value and likely benefit in achieving the Trust's objectives.

7.10 Discounts

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. The offer of discounts should be taken into account in making purchasing decisions.



8. Maintenance of the Gifts and Hospitality Register

8.1 The Trust and each academy will hold a Gifts and Hospitality Register. All gifts/hospitality offered to/by the Trust or an individual academy over the value of £25 must be recorded in the Gifts and Hospitality Register.

8.2 The following must be recorded:

- Name of employee receiving the offer
- Nature of gift/hospitality
- Estimated value of gift/hospitality
- Name of person/company offering the gift/hospitality
- Whether the gift/hospitality was accepted/refused
- Date gift/hospitality accepted/refused.

9. Non Compliance

9.1 In the case where it is alleged a member of staff, trustee or governor has not declared a gift or hospitality, then a formal investigation will be launched by the Trust Accounting Officer or CFO. If misconduct is indicated, this may take the form of disciplinary procedures in the case of employees.

10. Monitoring and Review

The Trust shall be responsible for reviewing this policy from time to time to ensure that it meets legal requirements and reflects best practice

The Bishop Konstant Catholic Academy Trust is an exempt charity regulated by the Secretary of State for Education. It is a company limited by guarantee registered in England and Wales, company number 8253770, whose registered office is at St Wilfrid's Catholic High School & Sixth Form College, Cutsyke Road, Featherstone WF7 6BD

