

East Midlands Academy Trust

Gifts Policy

'Every child deserves to be the best they can be'

Scope: East Midlands Academy Trust & Academies within the Trust	
Version: V7	Filename: EMAT Trust Gifts Policy
Approval: March 2026	Next Review: March 2028 <i>This policy will be reviewed every two years by the owner and approved by the FEPC Committee</i>
Owner: Head of Finance	Union Status: Not Applicable

Policy type:	
Non-Statutory	Replaces Academy's current policy

Revision History

RevisionDate	Revisor	Description of Revision
March 2026 v7	N Dhana	Layout simplified and tabulated. Principles and threshold remain unchanged.
March 2024 v6	N Dhana	Amend authorising officer to Exec Head Teacher. Amend owner to Head of Finance
March 2022 V5	M Juan	<ul style="list-style-type: none"> Policy review – NO CHANGES
July 2020 – v4	M Juan	<ul style="list-style-type: none"> EMAT Gifts policy

Gifts Policy

1. Introduction

Academies and Academy Trusts may receive donations and gifts which, under certain circumstances, must be disclosed within the Financial Statements (FS), reported to the Department for Education (DFE) and/or disclosed in the East Midlands Academy Trust's Trustees' Annual Report.

Before accepting any gifts, consideration must be given to the Bribery Act 2010 and whether acceptance may create a conflict of interest.

Disclosures are to be recorded through the East Midlands Academy Trust Register of Gifts and Donations [please refer to Annex A], which must be returned to East Midlands Academy Trust Finance Team at the end of the academic year. The value placed on 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. All gifts and donations with a value of £50 or higher and hospitality with a value of £75 or higher must be disclosed.

2. Guidance on Giving of Gifts

- **Nominal Value:** While the Handbook does not set a universal hard limit, most academy trust policies permit the acceptance of "nominal" gifts—such as small tokens of appreciation—up to a value of £25 to £50, depending on the specific trust's rules.
- **Public Funds Propriety:** Use of public funds for gifts must be reasonable, not excessive, and documented to ensure propriety.
- **Staff Leaving Gifts:** Gifts for staff leaving or for personal celebrations should generally be funded by voluntary contributions from colleagues rather than public funds.
- **Wellbeing & Recognition:** Trusts may use funds responsibly for staff wellbeing (e.g., flowers for bereavement or thank-you cards). Guidelines typically suggest a limit of £25 to £50 for such gestures.
- **Student rewards:** an academy may provide small value rewards to pupils, provided that such rewards are directly related to expected behaviours or achievements. Academies should ensure that 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.

3. Prohibited Items:

- Monetary gifts (cash) and lavish or extravagant hospitality must never be accepted.
- 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.
- The trust's funds must not be used to purchase alcohol for consumption, except where it is to be used in religious services.

Table below provides guidance on types of gifts requiring disclosure.

Gift Type	Action	Inc. in FS	Inc. in GR
Cash, Gifts in kind, hospitality, awards or prizes.	Total value to be disclosed in the Financial Statements. Total gifts in kind will be required to be split by academy for reporting to the DFE. The value placed on gifts in kind should be a reasonable estimate of their gross value to the academy.	Yes	Yes
Donated Services and Facilities: assistance in the form of donated services (e.g. 'time') or facilities by individuals as part of their trade or profession e.g. Lecturers, Children's entertainment, Governors.	To be disclosed in the Financial Statements where the benefit to the academy is reasonably quantifiable and measurable.	Yes	Yes
Hospitality by a client - food, drink, accommodation or entertainment (such as cultural or sporting events) provided free of charge, heavily discounted or on terms not generally available to the general public.	The value of that dinner should be recorded in the Gifts Register and must also have approval to attend from the line manager before accepting the invitation	No	Yes
Contributions of Volunteers	Should be disclosed in the East Midlands Academy Trust's Trustees' Annual Report. Each academy will therefore need to record such activities at the end of the financial year on the Gifts Register and return to the Chief Financial Officer.	No	Yes
"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	No	Yes
Discounts -	Are not viewed as charitable donations, however, these must be shown as a reduction in costs.	N/A	N/A

APPENDIX 1 – REGISTER OF HOSPITALITY, GIFTS AND DONATIONS RECEIVED

Code abbreviations: H (Hospitality received); GR (Gifts Received); GD (Gift Declined).

N.B. Holders of this Register are required to report all recorded gifts with a value of £50 or higher and hospitality outlined with a value of £75 or higher to the Chief Finance Officer.

Date hospitality received; gift received and then raffled or gift declined	EMAT employee	Name the organisation/individual providing/receiving the hospitality or gift.	Describe the hospitality or gift and its monetary value.	Authorising officer (Executive Head Teacher)

The completed register must be completed throughout the year and returned to East Midlands Academy Trust Finance Team by 31 August. **Reminders will be sent to register holders quarterly.**