



# **PONTEFRACT**

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## ACADEMIES TRUST

### **Donations Policy**

Trust Board Approval Date	31 August 2016
Effective Date	1 September 2016
Planned Review Date	July/August 2019
Web Access	Intranet
Owner	Director of Finance, Business & Operations

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# 1. Introduction

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1.1 Pontefract Academies Trust (the Trust) is committed to the highest possible standards of conduct and has a wide range of interrelated policies, procedures, codes and guidance that provide a corporate framework to counter the possibility of fraudulent activity and/or bribes. This policy and associated procedures must be read in conjunction with the following other Trust policies/procedures:

- Anti-Fraud Bribery and Corruption Policy
- Whistleblowing Policy
- Code of Conduct for Employees
- Code of Conduct for Trustees and Governors
- Financial Regulations and Scheme of Delegation
- Disciplinary Procedures
- Complaints Procedures

1.2 The Donations Policy sets out the framework for the acceptance, and management of donations to the the Trust.

1.3 A donation is a contribution that is voluntarily transferred by one person to another without compensation or benefit flowing from the giver to the receiver. Generally, donations are irrevocable, and, beyond a possible designation of use, the donor does not impose contractual requirements or subsequent reports as a condition of the donation. The term donation in this policy includes sponsorship and gifts.

Donations and gifts to the Trust may be in the form of cash, goods or services. They may be given with (restricted) or without (unrestricted) conditions.

Where a gift is donated (in the form of goods) of estimated value totalling £100 or less (eg. an adhoc donation of a box of chocolates for a raffle prize) it is regarded as trivial and not recorded on the donations register or financial systems.

Where a gift in kind (in the form of services) of estimated value totalling £100 or less (eg one off professional service) it is regarded as trivial and not recorded on the donations register or financial systems.

## 2. Solicitation for and acceptance of donations

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- 2.1 Pontefract Academies Trust supports the solicitation for, and acceptance of, external donations, gifts and sponsorship that promote the objects of the Trust.
- 2.2 Donations, gifts and sponsorship are accepted free of obligation to the donor.
- 2.3 Donations, gifts 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
- Or because the source or conditions of the donation might bring the Trust into disrepute.
- 2.4 Donations will be accounted for so that their receipt and subsequent expenditure or transfer to other funds can be readily identified and reported.

## 3. Procedures

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### 3.1 Offers of Donations

Offers of donations made to individual trustees, local governors or employees should be referred to the Chief Executive Officer (Central Trust) or the Executive Headteacher/Headteacher (each individual school) in the first instance. The Chief Executive Officer/Executive Headteacher/Headteacher will determine whether the donation is consistent with the Trust's objects as defined in its Articles of Association. For donations that are equal to, or greater than, £5,000 in value the Executive Headteacher/Headteacher will consult with the Chief Executive Officer and the Director of Finance, Business and Operations before making a decision about accepting the donation.

All donors should be requested, for audit purposes, to put in writing details of their donation/gift, the fact that it has no conditions attached (where relevant), their estimation of the value (where relevant), and when the individual school/central trust will receive the donation/gift.

Where there are conditions attached these should be clearly set out in writing by the donor – ie. Donation towards outdoor play area equipment.

### 3.2 Reasons for Declining Donations

An offer of a donation must be declined if one or more of the following conditions exist:

- The donation has conditions attached that are inconsistent with the Trust's objects;
- The donation 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 that voluntarily transferred by one person to another without compensation or benefit flowing from the giver to the receiver.
- The source of the donation or its intended purpose are inconsistent with the characteristics of an Academy Trust as laid out in the Funding Agreement or are likely in the view of the Trust draw adverse publicity for the Trust or bring it into disrepute.

## 4. Maintaining records and accounts

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### 7.1 Monetary Donations

All donations accepted should be recorded as received on the Trust's financial system (PS Financials) as follows:

a) Donations with conditions

Posted as a nominal receipt

Credit	xxx1103	Restricted Donations
Debit	xxx9400	Bank

b) Donations without conditions

Posted as a nominal receipt

Credit	xxx1100	Unrestricted Donations
Debit	xxx9400	Bank

Each School Business Manager will maintain a donations register for all donations which are outside the normal fundraising activities of the school. This will be in the form specified in Appendix A. Copies of letters supporting donations included on the register will be retained with the register.

The Local Governing Body (or a committee of) will receive updates of the donations register for their school and where conditions are attached will receive updates on the completion of those conditions.

### 7.2 Donations in the form of gifts in kind

Assets donated by third parties are recorded on the Trust's financial system at their fair (open market) value where the benefit to the Trust can be reliably measured (ie. what the Trust would be prepared to pay to purchase the asset). An equivalent amount should be recognised in the appropriate fixed asset category and depreciated over its expected useful economic life on a basis consistent with the depreciation accounting policy for that category.

Posted as a journal entry (debit entries dependent on category of asset gifted)

Credit	xxx8125	Donations & Gifted Assets
Debit	xxx8200	Land & Buildings Acquisition
Debit	xxx8210	ICT Acquisition
Debit	xxx8220	Furniture & Equipment Acquisition
Debit	xxx8230	Motor Vehicle Acquisition

The assets will be depreciated over the remaining useful life of the asset in accordance with the approved accounting policies of the Trust.

The donations register (Appendix A) will be updated for all gifts in kind with an

## 4. Maintaining records and accounts

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estimated value of more than £100. Copies of letters supporting the gift in kind will be retained with the register along with documentation to support the basis of valuation (prices if bought on the open market).

### 7.3 **Donations in the form of donated services or facilities**

Donated services are 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. Contributions of volunteers (eg parents or others volunteering to assist with reading in the classroom) or governors undertaking their role as governors do not need to be recorded on the Trust's financial system.

Donated services by trade or profession should only be recorded on the financial system where the benefit to the Trust is reasonably quantifiable and measurable. The value of these services should be the price the Trust estimates it would pay in the open market for the service.

Posted as a journal entry

Credit xxx1150 Sponsor Income

Debit xxxxxxx Relevant code which would have been used had the service been purchased.

The donations register (Appendix A) will be updated for all donated services or facilities of more than £100. Copies of letters confirming the service/facility to be donated will be retained with the register along with documentation to support the basis of valuation (prices if bought on the open market).

## Annex 1 Schedule of Updates

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### Trust Board Approval

### Implementation Date

17 September 2014

Donations Policy

17 September 2014

31 August 2016

Donations Policy

1 September 2016

### **SCHEDULE OF CHANGES – from 1 September 2014 policy to revised version implemented 1 September 2016**

- 1.3 Clarification on when gifts donated are recognised
- Reference to Executive Headteachers to reflect the new roles established in the Trust
- Reference to Governors changed to Local Governors
- Incorporation of Annex 1 schedule of updates



# Appendix A:

## Donations Register – Academic Year 20 /

School

Date the offer was made	Person/Organisation making the donation	Donation offered (cash /asset/service)	Conditions Attached	Value / Estimated Value (£)	Accepted / Refused	Date Condition Met (where applicable)
01/04/2013	A M Smith	Cash	Outdoor play Equipment	£100	Accepted	31/08/2013
01/05/2013	J Brown	2 x Mini Ipad(new)	None	£600	Accepted	N/applicable

### Donations Policy

Note: Gifts donated (in the form of goods) of estimated value totalling £100 or less (eg. an adhoc donation of a box of chocolates for a raffle prize) do not require recording on the donations register. Gifts in kind (in the form of services) of estimated value totalling £100 or less (eg. one-off professional services) do not require recording on the donations register.