



Mission Statement

"A Caring Christian Family Where We Grow Together"

DONATIONS POLICY

Effective Date: 01/11/2019

Review Date: October 2022

Review Date	Signed Head Teacher	Signed Director RCSAT
01/10/2020	<i>J. J. J. J.</i>	<i>P. J. J. J.</i>

Persons Responsible for Policy:	Executive Headteacher RCSAT
Approval Date	
Signed:	Director RCSAT
Signed:	Executive Headteacher RCSAT

1. Introduction

- 1.1. The Rural Church Schools Academy Trust (RCSAT) 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 RCSAT policies/procedures:
 - 1.1.1. Whistleblowing Policy and Procedure,
 - 1.1.2. Code of Conduct for Employees – Staff Handbook,
 - 1.1.3. Code of Conduct for Directors and Local Advisory Committee Members – NGA Code adapted,
 - 1.1.4. RCSAT Scheme of Delegation,
 - 1.1.5. Staff Disciplinary Procedures,
 - 1.1.6. Complaints Procedures.
- 1.2. The Donations Policy sets out the framework for the acceptance, and management of donations to the Trust and its staff.

2. Definitions of Donations

- 2.1. 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.
- 2.2. The term donation in this policy includes sponsorship and gifts.
- 2.3. Donations and gifts to the RCSAT and its staff may be in the form of cash, goods or services. They may be given with (restricted) or without (unrestricted) conditions.
- 2.4. Where a gift is donated (in the form of goods) of estimated value totalling £100 or less (e.g. an ad hoc donation of a box of chocolates for a raffle prize or staff appreciation gifts by parents), it is regarded as trivial and not recorded on the donations register or financial systems.
- 2.5. Where a gift in kind (in the form of services) of estimated value totalling £100 or less (e.g. one-off professional service), it is regarded as trivial and not recorded on the donations register or financial systems.

3. Acceptance of Donations

- 3.1. RCSAT supports the acceptance of external donations, gifts and sponsorship that promote the objects of the Trust.
- 3.2. Donations, gifts and sponsorship are accepted free of any obligation by RCSAT to the donor.
- 3.3. Donations, gifts or sponsorship will be declined where they are given with conditions that are incompatible with:
 - 3.3.1. The objects of the Trust,
 - 3.3.2. Public procurement legislation,
 - 3.3.3. Genuine principles of donation without obligation, or
 - 3.3.4. Because the source or conditions of the donation might bring the Trust into disrepute.
- 3.4. Donations will be accounted for so that their receipt and subsequent expenditure or transfer to other funds can be readily identified and reported.

4. Implementation

4.1. Offers of Donations

- 4.1.1. Offers of donations made to individual directors, local governors or employees shall be referred to the Executive Headteacher or Principal.
- 4.1.2. The Executive Headteacher/Principal shall determine whether the donation is consistent with the Trust's objects as defined in its Articles of Association.
- 4.1.3. For donations that are equal to, or greater than, £10,000 in value the Executive Headteacher/Principal shall consult with the Finance Director before making a decision about accepting the donation.
- 4.1.4. All donors shall 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 or RCSAT will receive the donation/gift.

- 4.1.5.** Where there are conditions attached, these shall be clearly set out in writing by the donor (e.g. A donation towards outdoor play area equipment).

5. Reasons for Declining Donations

- 5.1.** An offer of a donation shall be declined if one or more of the following conditions exist:
- 5.1.1.** The donation has conditions attached that are inconsistent with the RCSAT's objects;
 - 5.1.2.** The donation has conditions attached that are inconsistent with procurement best practice or legislation;
 - 5.1.3.** 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;
 - 5.1.4.** 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 RCSAT, draw adverse publicity for the Trust or bring it into disrepute.

6. Maintaining Records and Accounts

- 6.1. Monetary Donations** All donations accepted shall be recorded as received on the Trust's financial system as follows:

- 6.1.1. *Donations with conditions*** shall be posted as a nominal receipt:

Credit -	82312 Donations
Debit	Bank

- 6.1.2.** The School Business Manager shall 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.

- 6.1.3.** Copies of letters supporting donations included on the register shall be retained with the register.

- 6.1.4.** The Finance Committee shall receive updates of the donations register for each school and, where conditions are attached, shall receive updates on the completion of those conditions.

- 6.2. Donations in the form of gifts in kind**

- 6.2.1.** Assets donated by third parties shall be recorded on the Trust's financial system at their fair (open market) value where the benefit to the Trust can be reliably measured (i.e. what the Trust would be prepared to pay to purchase the asset).

- 6.2.2.** An equivalent amount shall 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.

- 6.2.3.** Donations shall be posted as a journal entry (debit entries dependent on category of asset gifted):

Credit	Donations & Gifted Assets
Debit	Land & Buildings Acquisition
Debit	ICT Acquisition
Debit	Furniture & Equipment Acquisition
Debit	Motor Vehicle Acquisition

- 6.2.4.** The assets shall be depreciated over the remaining useful life of the asset in accordance with the approved accounting policies of the Trust.

- 6.2.5.** The donations register (Appendix A) shall be updated for all gifts in kind with an estimated value of more than £100.

- 6.2.6.** Copies of letters supporting the gift in kind shall be retained with the register along with documentation to support the basis of valuation (prices if bought on the open market).

- 6.3. Donations in the form of donated services or facilities**

- 6.3.1.** Donated services shall be limited to donations by an individual or entity as part of their trade or profession (e.g. if a local accountancy firm agreed to supply an accountant free of charge for a couple of hours a month).

- 6.3.2.** Contributions of volunteers (e.g. 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.

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

7. Review

7.1. The governing body will review this policy every three years.

7.2. The governors may review the policy earlier than this, if the government introduces new regulations, or if the governing body receives recommendations on how the policy might be improved.



