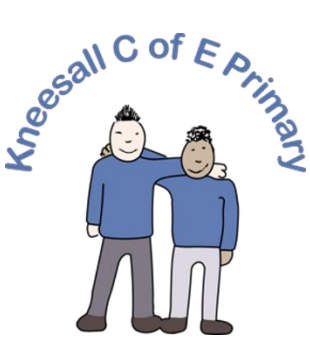




Gifts Policy

Approved by the Board of Directors – December 2025

Policy:	Gifts Policy
Approved by:	SNMAT Board of Directors
Date:	December 2025
Review cycle:	three yearly

VERSION CONTROL			
VERSION	**DATE**	**AUTHOR**	**CHANGES**
2	31.10.2022	SKP	Title of Academies Financial Handbook updated to Academy Trust Handbook Para 26 reworded: A personal letter from the CEO will be sent to anyone to whom an award is made, outlining the level of the award.
3	03.11.2025	SKP	Para 2 – "should" changed to "must" Para 8 – "Business Director" changed to "Finance Manager" Para 11 – "Business Director" changed to "Finance Manager"

Introduction

1. The Academy Trust Handbook requires an academy trust to have a policy and register of the acceptance of gifts, hospitality, awards, prizes or any other benefit which might be seen to compromise their personal judgment or integrity. It is required to ensure that all members of staff are made aware of this. When giving gifts, the trust must ensure that the value of the gift is reasonable, is within the trust's scheme of delegation of financial powers, the decision is fully documented, and has due regard to propriety and regularity in the use of public funds.

2. Alcohol must not be purchased as a gift under any circumstances.

General Principles

3. The intention of the policy is to ensure that SNMAT and each academy can demonstrate that no undue influence has been applied or could be said to have been applied by any supplier or anyone else dealing with SNMAT and/or each academy. SNMAT and each academy should be able to show that all decisions are based on value for money and for no other reason.

4. It is each employee's responsibility to ensure that they are not placed in a position that risks, or appears to risk, compromising their role, their academy's or SNMAT's public and statutory duties or reputation. Members of staff should not be seen to be securing valuable gifts and hospitality by virtue of their job.

5. Staff should not accept or provide any gift or hospitality if acceptance/provision will give the impression that they have been influenced/are deemed to be influencing while acting in an 'official capacity'.

6. The policy also applies to spouses, partners or other associates if it can be argued or perceived that the gift or hospitality is in fact for the benefit of the employee.

7. Any employee who becomes aware of a breach of policy must report this immediately to his or her manager who will instigate investigations as necessary. Any breach of this policy could lead to disciplinary action and may constitute gross misconduct.

Declaration to the Gift Register

8. Declarations to the Gift Register should be made as soon as possible after the offer or receipt of gifts or hospitality. SNMAT and each academy will have its own Gift Register maintained by the Business Director and academy Business/Office Manager respectively.

9. Staff should consult their academy's Business/Office Manager for any guidance required on this policy. In general terms, if you have any doubt about whether an item should or should not be declared, you are advised to declare it.

Acceptance of Gifts and Hospitality

10. The acceptance of gifts and hospitality is a sensitive area where actions can easily be misconstrued. Much of what is acceptable practice in the private sector is not acceptable in public sector employment. Unlike private industry, actions of employees are totally open to public scrutiny. Therefore, employees' actions should be such that they would not be embarrassed to explain them to anyone. Any gifts, rewards and benefits that are disproportionately generous, or that could be an inducement to affect a business decision, should be declared. In exercising judgement as to whether to accept a gift or hospitality consideration should be given to what the public perception would be if the information was published given your role and circumstances.

11. The following general rules apply and must guide decisions on receipt of gifts and hospitality as an employee of SNMAT:

- To accept gifts should be the exception. Acceptance of small 'thank you' gifts of token value, such as a diary, a coffee mug or bunch of flowers, not over £25 in value is permissible. The Academy Business Manager or Business Director should be notified of any gift or hospitality over this value for entry in the Gift Register.

- Always say 'no' if you think the giver has an ulterior motive. Be sensitive to the possibility that the giver may think that even small gifts or simple hospitality will elicit a prompter service or preferential treatment.

- Never accept a gift or hospitality from anyone who is, or may in the foreseeable future be, tendering for any contract with SNMAT, seeking employment with SNMAT or is in dispute with SNMAT, even if you are not directly involved in that service area.

- Where items purchased for SNMAT include a 'free gift', such a gift should either be used for academy business or handed to the academy Business/Office Manager or SNMAT Business Director to be used for charity raffles.

- Staff have a responsibility to consult their Headteacher or SNMAT Business Director regarding any doubts about the acceptability of any gift or offer of hospitality.

- A gauge of what is acceptable in terms of hospitality is whether the SNMAT would offer a similar level of hospitality in similar circumstances.

- Occasional working lunches with customers, providers or partners are generally acceptable as a way of doing business provided they are not to an unreasonable level or cost.

- Invitations to corporate hospitality events must each be judged on their merit. Provided the general rules have been taken into account, it may be acceptable to join other company/organisation guests at:
    - sponsored cultural and sporting events, or other public performances as a representative of the Trust;
    - special events or celebrations.

  The number of these events and likely public perception should always be taken into consideration.

- Acceptability depends on the appropriateness of the invitations, in terms of the level of hospitality, the frequency and the status of the invited employee. In all such cases the Headteacher or Chief Executive Officer must be consulted.

- Paid holidays or concessionary travel rates are not acceptable. Neither are offers of hotel accommodation nor the use of company villas/ apartments.

- If a member of staff is visiting a company to view equipment that SNMAT is considering buying, they should ensure that expenses of the trip are paid by SNMAT. Acceptance of refreshments and/or a working lunch may be acceptable, but care must be taken to ensure that SNMAT's purchasing and/or tender procedures are not compromised.

- Acceptance of sponsored hospitality that is built into the official programme of conferences and seminars related to work are acceptable.

- Offers to speak at corporate dinners and social gatherings, or events organised by, for example, a professional body, where there is a genuine need to impart information or represent the MAT must be agreed in advance with the Chief Executive Officer. Where a spouse or partner is included in the invitation, and approval has been given for you to attend, it will be acceptable for your spouse or partner to attend as well, but if expenses are incurred, these must be met personally.

- Any invitation you accept should be made to you in your professional/working capacity as a representative of SNMAT.

Proffering Gifts and Hospitality

12. SNMAT and SNMAT Academies must be mindful that where the value of gifts and hospitality offered are sourced from public funding the expectation is that such funding will be used for legitimate purposes and that value for money must be demonstrated. In addition to potential regularity issues the provision of bonus payments, benefits and gifts to employees can have tax and National Insurance reporting obligations.

13. Where it is considered to be appropriate for SNMAT or SNMAT Academies to provide a gift to either an employee or someone outside the company, they should be able to demonstrate that these gifts are:

    - funded from unrestricted funds (other self-generated income not provided by DfE, EFA or LA grants) generated by SNMAT and/or the academy;
    - exempt from HMRC reporting obligations.

Appreciation of Service

14. Occasionally, it may be appropriate to recognise an individual or group for extraordinary performance relating to their current position or to "thank" them for their service when departing the academy/SNMAT, including retirement. Expenditures related to such recognition events should be limited to those that are work related and should not include personal events such as birthdays, wedding or graduation, etc. Providing a bouquet of flowers to a seriously ill employee is also acceptable.

15. In the case of a gift to an employee, tax does not need to be paid if all of the following apply:

    - it costs £50 or less to provide
    - it isn't cash or a cash voucher
    - it isn't a reward for their work or performance
    - it isn't in the terms of their contract

16. In the case of long service awards there is no requirement to report or pay tax on a non-cash award to an employee if all of the following apply:

    - They have worked for the employer for at least 20 years
    - the award is worth less than £50 per year of service
    - the employee hasn't been given a long-service award in the last 10 years

17. Expenditures for work-related recognition events may be made at the discretion of the Principal/Head teacher of the academy or CEO of SNMAT. This should be reasonable considering the situation and take into consideration the HMRC criteria above.

18. Gifts may be presented to someone from outside SNMAT or the academy as a reward for service to SNMAT or the academy that has been provided free of charge. An example could be to giving book tokens to someone who spoke at a conference free of charge. The value of such a gift should not exceed £25 and should be demonstrably funded from the unrestricted funds (other self-generated income not provided by DfE, EFA or LA grants) of the academy.

Social Functions

19. Using public funds for social functions for staff has regularity implications and carries reputational risks. It is therefore important that any such event is only funded from unrestricted income and that this can be clearly demonstrated. The risks of public perceptions should be given careful consideration in line with the risk management strategy.

20. There are also HMRC implications associated with providing a social function or party for employees. To be exempt from reporting to HMRC the party or similar social function must comply with all the following:

    - cost £150 or less per head
    - be annual, such as a Christmas party or summer barbecue
    - be open to all employees

Employee Reward, Recognition and Acknowledgment

21. SNMAT is committed to recruiting, developing and retaining the highest quality staff. Vital to pursuing this aim is the acknowledgement of employees for their contributions to SNMAT and the recognition of outstanding performance. SNMAT seeks to create an environment where employees are valued and acknowledged for their contribution to their academy and supported in their career aspirations. Such an environment fosters engagement with the academy and with SNMAT's vision of achieving excellence. It serves to both attract and retain those who contribute to the achievement of this vision.

22. SNMAT believes it is important to recognise excellent performance and achievement using creative, flexible and meaningful rewards. Such rewards or bonuses are not adjustments to base salary, supplemental compensation, or variable pay programs (such as commission) and have HMRC implications. All cash or cash-equivalent rewards/bonuses, regardless of amount, and non-cash rewards/bonuses where they are a reward for work or performance represent taxable income to the individual. Taxable income must be reported to Payroll Services for reporting and withholding.

23. SNMAT must balance its interest in recognising outstanding employee contributions with its responsibility as a steward of public funds and therefore the rewards must be funded through the SNMAT unrestricted funds (other self-generated income not provided by DfE, EFA or LA grants).

24. The SNMAT rewards scheme is built on the following guiding principles:

    - Rewards/bonuses may be given for significant outstanding performance that advances academy goals, and should be tied to a specific accomplishment.
    - Rewards/bonuses are most effective when they are meaningful to the individual.
    - Care should be taken in communication and distribution of rewards/bonuses so that they are not viewed as entitlements.
    - Rewards/bonuses may be designed to reflect the unique nature of the academy's work culture and organisational structure.
    - Rewards/bonuses should not be used as a long-term alternative to permanent salary adjustments when these adjustments are appropriate for consistently high performance, significant changes in responsibility, increased value of a position, or internal pay equity.

Rewards and Bonuses

25. These are eligible to members of staff directly employed by SNMAT.

Award Value	Recommended Maximum Frequency	Taxable
No monetary value (such as letters of commendation)	None. As often as appropriate	No
£25	1:150 employees per term	Yes
£35	1:150 employees per term	Yes
£50	1:150 employees per term	Yes

26. A personal letter from the CEO will be sent to anyone to whom an award is made, outlining the level of the award.

27. These rules do not apply to customary work-related expenses such as travel, conference attendance and memberships in professional organizations. (see Expenses Policy).

Hospitality

28. It is acceptable for SNMAT and SNMAT Academies to provide modest hospitality in the way of working lunches and/or dinners to existing and potential contractors and

stakeholders subject to a genuine business reason from public funds. Propriety, regularity and value for money must be able to be demonstrated.

Links to Other Policies

This policy should be read in conjunction with the following SNMAT policies:

- Fraud policy
- Staff, Directors and Governor Expenses Policy
- Staff Code of Conduct
- Financial Regulations Manual