



Donations Policy

This policy is effective in all academies within the Learning without Limits Academy Trust

Associated Policies: Financial Policy and Procedures Framework
Anti-Fraud Policy
Procurement Policy
Code of Conduct Policy
Disciplinary Procedure
Whistleblowing Policy

Version			
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Reference to the Academies Financial Handbook

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5. Legislation and statutory guidance

5.1. The Trust is obliged to comply with:

- [Academy Trust Handbook](#)
- Funding agreements with the Department for Education (DfE)

5.2. This policy complies with our funding agreement and articles of association.

6. Roles and Responsibilities

All staff employed as part of LwLAT have a responsibility to follow the procedures outlined in this policy. They should check with their line manager if they are unclear of the procedures to follow. The academy Principals are responsible for ensuring that all staff in their academy are aware of the policy. The Principals should report any sizeable donations to the Chief Finance Officer (CFO) who will in turn, inform the Trust Board.

6.2. The CFO is responsible for ensuring that policy and procedures are followed in relation to banking and recording any donations.

7. Offers of Donations

7.1. Offers of donations made to individual governors, trustees or members of staff should be referred to the Principal in the first instance. The Principal will determine whether the donation is consistent with the Trust's Objects as defined in its Articles of Association.

7.2. For donations that are equal to, or greater than, £5,000 in value the Principal will consult with the CFO before making a decision about accepting the donation.

7.3. All donors 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 academy will receive the gift.

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

8. Reasons for Declining Donations

8.1. An offer of a donation will be declined if one 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 x

9.9. In many instances obtaining a valuation will be relatively straightforward or the CFO will be able to satisfy themselves 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. The CFO will consider what evidence they require to enable them to form a view on the valuation of gifts. Listed below are a number of sources of evidence of valuation:

- Comparable quotations from alternative suppliers
- What the academy already pays for that service/asset
- Cash realised if the gift were to be sold
- Experience of the academy Principal in purchasing similar services or assets
- What the CFO would be prepared to pay for that gift out of the academy budget

9.10. The auditors will wish to see evidence of the valuation of gifts and therefore evidence obtained as above will be retained and discussions on valuation at the Trust Operations Group meetings will be minuted fully.

9.11. Time spent by governors in attending governing body meetings is part of their responsibility in undertaking their governance role and therefore will not be included as a business contribution. However, if a governor gives additional free time to the academy providing professional advice, outside their role as a governor, this may be accounted for as a donation.

9.12. 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.

9.13. Free gifts i.e. non-solicited gifts will only have a value to the academy if the gift assists in achieving its objectives. However the auditors will expect annual accounts to show the full details of an academy's transactions, whether they are monetary or notional. The academy will therefore account for unsolicited gifts where applicable

10. Discounts

10.1. 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 recorded as income but as a reduction in expenditure. As the Trust

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- **By 30 September** – submit details of sponsorship received between 1st March and 31st August.

11.2. The returns must distinguish between sponsorship received for capital purposes and for general purposes, and between cash and donations in-kind.

12. LwLAT Wellbeing Statement

12.1. The Trust will always put the effective education of our children at the heart of any decision that we make. In doing so, we recognise that the requirement to adhere to policies and procedures may be time consuming and can impact on workload. For this reason the Trust and its Academies will always endeavour to support staff when policies and procedures are being actioned.

13. Review of this Policy

13.1. The LwLAT Trust Board has overall responsibility for the adoption, review and amendments of this policy. The Trust Board will review the policy every three years, or earlier if required by legislature changes.