



HEATHFIELD SCHOOL

Donation and Acceptance Policy

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| Policy Area: | Development |
| Relevant Statutory Regulations: | Code of Fundraising Practice 2019 Data Protection Act 2018 |
| Key Contact Personnel in School | |
| Nominated Member of Leadership Staff Responsible for the policy: | Bursar |
| Version: | 2025.01 |
| Date updated: | 01 September 2023 |
| Date of next review: | 01 September 2026 |

This policy will be reviewed at least triennially, and/or following any concerns and/or updates to national and local guidance or procedures.

Introduction

Heathfield School ("the School") 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 policies listed at the end of this document.

The Donation and Acceptance Policy sets out the framework for the acceptance, and management of donations to the School.

Scope

This Policy applies to all staff.

Responsibility

The **Head** has overall responsibility for the Policy and for ensuring that it is effectively implemented, that progress is monitored and that the Policy is regularly reviewed.

The **Bursar** has responsibility for the Accounting Procedures and administers donations received by the School.

The **Governors** have responsibility for approving the Policy and the acceptance, refusal and return of donations in line with the objectives of the School.

Definition

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 usually impose contractual requirements or subsequent reports as a condition of the donation. The term donation in this policy includes sponsorship and gifts.

Solicitation for and acceptance of donations

The School seeks and welcomes offers of charitable donations from a range of sources including individuals, companies, charitable trusts and foundations. These gifts may be in the form of cash, shares, property, in-kind services or *pro-bono* voluntary work. They may be given with (restricted) or without (unrestricted) conditions.

Donations, gifts and sponsorship must be given freely with no expectation of anything in return other than due thanks and recognition.

Gifts are accepted at the School's discretion. In considering the acceptance of a gift the following guidelines apply:

1. Gifts should:
 - i. Support the School's mission, vision and strategic aims.
 - ii. Be consistent with the overall objectives of the School.
2. Gifts should not:
 - i. Compromise the School's status as an independent institution.
 - i. Arise, in whole or in part, from illegal activity.
 - ii. Require the School to be involved in action that is illegal.
 - iii. Damage the School's reputation.
 - iv. Cause any other damage, including financial, to the School.
 - v. Expose the School to potentially significant liability.
 - vi. Deter other donors.
 - vii. Inhibit the School from seeking gifts from other donors.
 - viii. Require the School to provide special consideration of the donor or designate.
 - ix. Require the School to deviate from its normal hiring, promotion, and contracting procedures.
 - x. In any other way be in conflict with the values and aims of the School.

Donations cannot be accepted where the sources are unknown or cannot be verified.

Any additional costs associated with the acceptance of a gift need to be clearly identified and agreed by the the Bursar.

The School will be transparent about gifts received, their sources and purposes. In cases where a donor wishes to remain anonymous, such anonymity will be respected for all public purposes. The School may disclose details of any donor where it is required to do so by law, by any governmental or other regulatory

authority, or by order of a court. For example, anonymous donations with a value of over £25,000 will be reported to the Charity Commission as a serious incident.

Where a donor offers to make a donation with conditions attached, the School reserves the right to make the final decision on acceptance or refusal of the gift.

The School reserves the right to refuse or refund any gift thought not to meet these requirements.

Monetary Donations

Donations will be accounted for on the School's financial system so that their receipt and subsequent expenditure or transfer to other funds can be readily identified and reported.

Donations in the form of gifts in kind

Assets donated by third parties are recorded on the School's financial system at their fair (open market) value where the benefit to the School can be reliably measured (ie. what the School 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.

Where a gift is donated (in the form of goods) of estimated value totalling £100 or less (eg. an ad hoc donation for St Nicholas' Stalls) it is regarded as trivial and not recorded on the donations register or financial systems.

Gift Aid

Gift Aid is a way for the School to increase the value of monetary gifts from UK tax paying individuals by claiming back the basic rate tax paid by the donor. It can increase the value of donations by a quarter at no extra cost to the donor. Gift Aid declarations once returned should be sent to the Bursar who will record the gift and process the claim and ensure the tax refund received is credited to the original project code.

Related Policies

- Bribery and Anti Corruption Policy
- Code of Conduct for All Staff Policy
- Data Protection Policy
- Disciplinary Policy
- Record Keeping Policy
- Whistleblowing Policy