

Donations Policy

This policy is effective for all schools within The Mead Educational Trust, the Teaching School, the SCITT and all other activities under the control of the Trust and reporting to the Trust Board.

Version:	1.0
Ratified by:	Finance Committee
Date ratified:	23 June 2025
Next review:	This policy does not have a fixed review date. It is assessed annually to ensure it remains accurate and up to date. In addition, it is reviewed as needed in response to changes in law, guidance or organisational practice. The version above reflects the most recent assurance check.

Revision History:

Version	Date	Author	Summary of Changes:
1.0	Jan'25	C Brown	New policy

1. Aim of this policy

The aim of this policy is to establish a fair and consistent process for the acceptance of donations to The Mead Educational Trust (TMET, 'the Trust') and for the allocation of funds from donations, for the benefit of TMET's pupils, families and communities.

2. Introduction

- 2.1 This policy has been drawn up to be consistent with the requirements laid out in the Academy Trust Handbook.
- 2.2 The TMET Board of Trustees supports the solicitation for, and acceptance of, external donations, gifts and sponsorship that promote the Charitable Objects of the Trust (see Section 4).
- 2.3 This policy applies to donations paid to/received by the Trust for the use across the Trust or for an individual school and/or project. It does not apply to the fundraising by individual schools for their own school which will be managed by that school.
- 2.4 Donations and gifts may be in the form of cash or goods. The term donation in this policy includes sponsorship and gifts. They may be given with or without conditions.
- 2.5 Donation means 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.
- 2.6 Donations, gifts or sponsorship will be declined where they are given with conditions that are incompatible with the charitable objects of the Trust, public procurement legislation or genuine principles of donation without obligation. They will also be declined where the source or conditions of the donation might bring the Trust into disrepute.
- 2.7 The Trust needs to value and record contributions from sponsors. The Trust's accounting procedures must clearly identify receipt of all donations. The Trust must also differentiate between donations, discounted purchases and gifts given with conditions.
- 2.8 Donations will be accounted for so that their receipt and subsequent expenditure or transfer to other funds can be readily identified and reported.

3. Exempt Charity

- 3.1 As an academy trust, TMET is classed as an exempt charity. This means that it is not registered or directly regulated by the Charity Commission but is regulated by a Principal Regulator, who is the Secretary of State for Education in the case of academy trusts. In general terms, there is little difference between exempt charities and charities registered with the Charity Commission.
- 3.2 Exempt charities must have charitable purposes and apply them for the public benefit. They must comply with the general law of charity. They have trustees who are responsible for the

control and management of the administration of their charities. They benefit from the same tax advantages as registered charities, and have the same obligations to comply with tax law.

- 3.3 TMET has Charitable Objects (see section 4) and a Board of Trustees. Further information on the Trust and its governance can be found [here](#).

4. TMET's Charitable Objects

Donations will be used in line with TMET's Charitable Objects. As set out in the Trust's [Articles of Association](#), the Trust has two Charitable Objects:

- a. To advance for the public benefit education in the United Kingdom, by establishing, maintaining, carrying on, managing and developing schools offering a broad and balanced curriculum.
- b. To promote for the benefit of the inhabitants of the areas where the schools are established and its surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and the object of improving the condition of life of the said inhabitants.

5. Offers of Donations

- 5.1 Donations may be made by organisations or individuals, external to TMET or TMET employees.
- 5.2 TMET is registered to claim Gift Aid so an eligible individual making a donation is encouraged to make a Gift Aid declaration.
- 5.3 All donors should be requested, for audit purposes, to put in writing details of their gift, the fact it has no conditions attached (or any conditions), their estimation of the value of the gift and when the Trust will receive the gift.
- 5.4 Where there are conditions attached, the donation will be regarded as restricted.
- 5.5 Discounted amounts cannot be treated as charitable donations but must be shown as a reduction on costs.
- 5.6 The Trust reserves the right to conduct appropriate due diligence to confirm the identity of donors and any source of funds, which include:
 - requesting two forms of ID from the donor; and/or
 - a letter confirming the source of funds.

6. Decisions on Acceptance or Non-acceptance of Donations

- 6.1 Offers of donations will be reviewed as follows:
- if under £500, by at least two from Chief Financial Officer, Chief Operating Officer, Chief People Officer and Director of Governance;

- if £500 and above, up to £5000, by the Trust Executive Team, reported to the Board as part of the reporting cycle; and
 - if £5000 or over, by the Board.
- 6.2 Multiple, smaller payments from the same source will be reviewed in line with 6.1 for the total amount donated over a rolling two year period.
- 6.3 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 Charitable Objects;
 - the donation has conditions attached that are inconsistent with other Trust policies, including 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 is inconsistent with the characteristics of the Trust as laid out in its Funding Agreement; or
 - the source of the donation or its intended purpose is, in the view of the Trust Executive Team, likely to draw adverse publicity for the Trust/school or to bring it into disrepute.
- 7. Use of donations**
- 7.1 All donations falling under this policy will be used to support the Charitable Objects of the Trust (see section 4).
- 7.2 The Trust will seek to respect any non-binding wishes expressed by the donor as to the use of the donation, providing they are consistent with the Trust's objectives.
- 7.3 Where donations are not restricted to a specific use (unrestricted donations), proposals for the use of donations will be submitted to the Trust Executive Team with the following information:
- Name of person submitting the proposal and role
 - School/setting
 - Amount requested
 - Intended purpose
 - Who this will benefit – include type and number of people
 - Expected impact
 - How this fits in with TMET charitable objects and vision/values
- 8. Funding for central resource in the Trust**
- Fundraising and the management of donations takes central Trust resource. The Trust will take a reasonable and proportionate amount of the total donations each year to fund this central resource.

9. Accounting for donations

- 9.1 Donations will be accounted for so that their receipt and subsequent expenditure or transfer to other funds can be readily identified and reported.
- 9.2 Donations will be distinguished between unrestricted (so can be spent on anything within the Trust's charitable objects) and restricted (need to spent on something specific).
- 9.3 Monetary gifts will be recorded at value in the Trust's accounting system.
- 9.4 Physical gifts in kind will be included in the Trust's accounting system in the accounting period in which they are receivable. The value placed on physical gifts in kind will be either a reasonable estimate of their gross value to the Trust/school or (less likely) the amount actually realised as in the case of second-hand goods donated for resale. The key valuation test for a gift in kind is "what would the Trust/school be prepared to pay to purchase the asset?" For example, if the Trust/school wants a mid-range PC and is given a high-spec PC, then the valuation of that gift should be based on that of a mid-range PC.
- 9.5 As a rule, discounts are not acceptable as 'gifts' and should not be recorded as income. This is because, under accounting standards, discounts are not accounted for as income but as a reduction in expenditure. As the Trust is required to obtain value for money, the offer of discounts should be taken into account in making purchasing decisions.
- 9.6 Full records of receipt of business contributions will be retained, as the auditors will require evidence of receipt.

10. Reporting and evaluation

- 10.1 Donation income will be reported within the Trust financial statements as a matter of course.
- 10.2 All records relating to the valuation of a gift must be retained and may be requested by the Trust's auditors.
- 10.3 The use of donations will be reported to the Board annually in a separate report.

11. Donors' rights

- 11.1 Upon request, donors and prospective donors are entitled to receive a copy of this policy.
- 11.2 A donor can access the Trust's most recent annual reports and financial statements from the Trust website [here](#).
- 11.3 The Trust will take account of the needs of donors who may be vulnerable or need additional support to make an informed decision about a donation. The Trust will not take advantage of credulity, lack of knowledge or the apparent need for support or vulnerable circumstance of any donor.

- 11.4 Upon request, donors and prospective donors are entitled to know whether an individual soliciting funds on behalf of the Trust is a volunteer, employee or contractor working for a paid third-party organisation. Donors are also entitled to know whether the individual is receiving remuneration for fundraising.
- 11.5 If a donor requests to remain anonymous, their privacy will be respected.
- 11.6 Donors must be treated with respect: every effort will be made to honour their requests regarding the frequency of fundraising solicitations and the format these solicitations take.
- 11.7 Donors' personal data obtained for the purpose of fundraising solicitations will be processed, stored and accessed in accordance with the Trust's data protection policies.
- 11.8 If donors or prospective donors request to opt-out of receiving promotional fundraising materials or from the processing of their personal data, the request will be honoured, and no further communication will take place.
- 11.9 If circumstances change, donors may request the repayment of part or all of their donation. It is for the Trust to decide whether a donation will be repaid.

12. Soliciting funds

- 12.1 Publicity and promotional activities will be truthful, provide an accurate description of the activities and intended use of donated funds, and respect the privacy of those who benefit from the activities.
- 12.2 Donors and prospective donors will be provided with an option to opt-out or to withdraw consent for either receiving or being included in promotional materials.

13. Concerns and complaints

- 13.1 Any concerns regarding the Trust's fundraising arrangements will be discussed initially with a member of the Trust Executive Team.
- 13.2 When dealing with complaints, the Trust will ensure these are investigated thoroughly and objectively to establish the facts and that they are responded to fairly, proportionately and appropriately.