

Staff Rewards and Comforts Policy



Education is for improving lives and for leaving your community and world better than you found it.

Approved by the Audit & Risk Committee of the Board of Trustees on: 23rd November 2022

Review date: December 2024

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1. Introduction

This policy covers all individuals working in Community Academies Trust and its member schools, including those who are employed, volunteers, directors and local governors. It sets out the rules by which the trust spends money on rewards and “comforts” for staff.

Community Academies Trust is committed to ensuring that the governance of the trust is conducted in accordance with the highest standards of integrity, probity and openness.

The trust is obliged to comply with the Academies Financial Handbook and Funding Agreements and with HMRC tax and VAT rules.

2. Principles

Community Academies Trust is a limited company, a charity and part of the public sector. As a result we are subject to a number of regulators including HMRC, ESFA and the Charities Commission. We have an Accounting Officer who is personally responsible to Parliament for the financial actions in the trust. We all; members, directors, governors and employees, have a responsibility to ensure that public money is well spent in our organisation.

The requirement of our funding agreement is that we must comply with the Academies Financial Handbook which is issued by the ESFA each year. This requires us to act with regularity - to deal with all items of income and expenditure in accordance with legislation, the terms of the trust’s funding agreement and the Academies Financial Handbook. This includes spending public money for the purpose intended by Parliament.

In considering staff rewards and comforts, it is worthwhile identifying what it not covered:

- Reimbursement of expenses, reasonably incurred wholly necessarily and exclusively in the course of the business of the trust, is considered in the Staff Expenses Policy or the Director and Governor Expenses Policy.
- Receipt of gifts or hospitality from third parties is considered in the Gifts, Hospitality and Anti-Bribery Policy.
- Trust giving of gifts and hospitality is also considered in the Gifts, Hospitality and Anti-Bribery Policy.

This policy is about using trust funds to buy gifts or otherwise reward staff outside of their remuneration and the trust’s Pay Policy. These types of reward are sometimes considered in the public sector to be “comforts”. We must remember that the trust wishes to promote staff wellbeing, morale and therefore retain and develop our staff. Therefore some level of the provision of “comfort” is certainly acceptable and desirable and in line with the ethos of the trust.

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In developing this policy, the key principles considered are that:

- We must be **compliant** with our funding agreement, Academies Financial Handbook and HMRC tax and VAT rules.
- We must consider whether provision of rewards or comforts is **fair**. We are a single employer. While we acknowledge and support local decision making, we also must consider the risk of providing rewards to staff that work in one school that are not available in another.
- We should consider if we happy defending the expenditure of public money on this reward to others.
- In spending money on rewards and comforts, that money will not be available to spend on salaries and resources. The cost of any comfort/ reward would come from the funds of the school providing it.

3. Provision of staffroom refreshments

The trust provides hot drinks (tea, instant coffee) and water for staff free of charge in all locations.

Provision of hot drinks, water and light refreshments (biscuits/ cake/ fruit) for meetings involving external visitors and/ or governors is considered to be acceptable.

Further refreshments may be provided such as coffee machines, biscuits, cocoa, etc. at the discretion of the school, but these should be funded by staff contribution.

The ESFA specifically considers that public money should not be used to buy alcohol. Therefore the provision of alcohol to staff is unacceptable.

4. Provision of lunches for staff

Staff may have a meal at their school, but are normally expected to pay the normal adult charge for this, including VAT.

Where the local governing body requires a member of staff to carry out a lunchtime duty, they should be provided with a school meal. The school will be liable for the cost of the taxable benefit of the provision of this meal. If the LGB requires staff to carry out a lunchtime duty the headteacher must:

1. Notify the CAT central team of this decision so that a dispensation can be lodged with HMRC and the appropriate tax payment agreed; and

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2. Ensure that the member of staff gets a suitable alternative break in their working day in accordance with employment legislation.

5. Staff parties

Staff may organise parties (eg: at Christmas) but are expected to fund the cost.

6. Team building/ development/ training event off site

On occasion the trust or school may organise a development or team building meeting or training event off site, perhaps in a hotel including refreshments or an overnight stay. Care should always be taken to ensure that the venue and cost are reasonable and in line with the purpose of the event.

Where the total cost of the event is over the headteacher limit to approve as specified in the Financial Scheme of Delegation, the expenditure should be approved through governance before reservations are made. For events involving multiple schools, expenditure on an event of over £20,000 should be approved by the Board of Directors before reservations are made.

Any overseas event, whatever the value, requires approval by the Board of Directors before reservation.

7. Out of Hours Events

Where staff take part in out of hours events (parents evening, residential trip, school disco, etc.) then any remuneration should be part of their pay and in line with the trust pay policy. Meals and refreshments may be provided as part of the out of hours events at the discretion of each school and are not taxable.

8. Cards/ presents/ flowers for life events

To reward staff for carrying out their role is a taxable benefit. Therefore school money should not be used to reward staff through giving gifts or flowers as a “thank you” for carrying out their role.

Gift vouchers that can be used in place of cash are **always** taxable and require declaration to HMRC. To avoid this, and conflict with the trust pay policy, they must not be used as a reward.

The school will fund flowers for staff who suffer a serious illness or for a funeral of a staff member. On retirement a gift may be purchased with a value of up to £50 funded from the school budget, which can be supplemented by a collection from colleagues.

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For all other life events (birthday, marriage, childbirth, bereavement, leaving, etc) the school has discretion to purchase a card from budget, but this is not mandated. Any gift should be purchased from a collection by colleagues.

9. Long service award

It is the trust's intention to have a long service award for staff and this will be developed in the future.

10. Use of school property/ facilities

Staff may use school property/ facilities on occasion subject to approval by the SLT of the school and due consideration of health & safety and insurance. This is at the discretion of the school and not a right of employment. It is suggested that staff may like to make a small donation to school funds, but this is not required.

Where there are gym/ leisure facilities on the school site then these may be offered for staff use subject to the discretion of the school.

Provision of childcare facilities at preferential rates or free to staff is not permitted, but staff may take advantage of the childcare voucher scheme to access childcare provided by the school.

11. Personal subscriptions to professional bodies

The trust does not fund subscriptions to professional bodies (eg: Union fees, ISBL, HR or accountancy bodies, etc).

12. Staff benefit schemes

The trust operates a childcare voucher scheme and a bike purchase scheme in line with HMRC guidelines. No other benefit schemes are operated.

13. Staff Uniform

Staff that require PPE (Personal Protection Equipment) as part of their role will have this provided.

For all other types of uniform there are HMRC tax implications where this is provided by the employer. To avoid this any uniform provided to staff must be branded so that it can only reasonably be used on school or trust business. Whether uniform is provided is a decision that is made at the discretion of each school.