



The Futures Trust Staff Rewards and Comforts Policy 2023

Reviewed by: Trust Finance Director

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Contents

1. Introduction
2. Principles
3. Provision of staffroom refreshments
4. Provision of lunches for staff
5. Staff Parties
6. Team building/ development/ training event off site
7. Out of Hours Events
8. Cards/presents/flowers for life events
9. Use of school property/facilities
10. Personal subscriptions to professional bodies
11. Staff benefit schemes
12. Staff Uniform

1. Introduction

1.1 This policy covers all individuals working in The Futures 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.

1.2 The Futures Trust is committed to ensuring that the governance of the Trust is conducted in accordance with the highest standards of integrity, probity and openness.

1.3 The Trust is obliged to comply with the Academy Trust Handbook, Funding Agreements, HMRC tax and VAT rules.

2. Principles

2.1 The Futures Trust is a limited company, a charity and part of the public sector. As a result, it is 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.

2.2 The requirement of our funding agreement is that we must comply with the Academy Trust 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 Academy Trust Handbook. This includes spending public money for the purpose intended by Parliament.

2.3 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 Trustee 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.

2.4 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.

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

- We must be **compliant** with our funding agreement, Academy Trust 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

3.1 The Trust may provide hot drinks (tea, instant coffee) and water for staff free of charge in all locations.

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

3.3 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.

3.4 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

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

4.2 Where the Headteacher requires a member of staff to carry out a lunchtime duty, they may be provided with a school meal. If the Headteacher requires staff to

carry out a lunchtime duty they must ensure that the member of staff gets a suitable alternative break in their working day in accordance with employment legislation.

5. Staff Parties

5.1 Staff may organise parties (e.g. at Christmas) but are expected to fund the cost themselves.

6. Team building/ development/ training event off site

6.1 Team building/ development/ training event off site is considered in the Conference Policy.

7. Out of Hours Events

7.1 Where staff take part in out of hours events (parents evening, residential trip, school disco, etc.) 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.

7.2 If a safeguarding situation is identified a school may on occasion provide staff with overnight accommodation. This must be approved by the Accounting Officer.

8. Cards/presents/flowers for life events

8.1 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.

8.2 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.

8.3 The school will fund flowers for staff who suffer a serious illness, bereavement 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.

8.4 For all other life events (birthday, marriage, childbirth, 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. Use of school property/facilities

9.1 Staff may use school property/ facilities on occasion subject to approval by the Headteacher 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.

9.2 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.

9.3 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.

10. Personal subscriptions to professional bodies

10.1 The Trust does fund subscriptions to professional bodies where there is a requirement for staff to maintain a membership (e.g. HR or accountancy bodies).

11. Staff benefit schemes

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

12. Staff Uniform

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

12.2 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.