



# **WADEBRIDGE SCHOOL**

## **PURCHASE OF ALCOHOL AND GIFTS POLICY**

APPROVED BY GOVERNORS: (Revised August 2015 – Approved December 2015)

Signed: .....  
(Chair of Resources Committee)

Signed: .....  
(Chair of Governors)

Signed: .....  
(Headteacher)

## **PURCHASE OF ALCOHOL AND GIFTS POLICY**

The Governors have adopted this policy being mindful of Government regulations and appropriate use of public funding. This policy is available to all staff through the staff shared area and is referred to as part of the induction process for all new staff.

### **PURCHASE OF ALCOHOL AND GIFTS FROM SCHOOL BUDGET**

The School Budget is supported by public funding and any expenditure from this budget must be 'of educational significance'.

Alcohol may not be sold on school premises for any event without a licence.

### **Alcohol**

#### **Main School Budget (ie publicly funded)**

- It is the Governors decision that alcohol should not be purchased from the School Budget, unless, in exceptional cases agreed by the Business Manager, it is used for events which promote and market the school. Audit recommendation is that the school caters for not more than two glasses per adult. Alcohol may not be sold at these events.
- Spirits may not be purchased from the Main School Budget
- Alcohol may not be purchased from the Main School Budget for any events other than those listed above, ie not for staff events, presents for staff or presents for individuals as a thank you.

#### **School Fund Account**

Alcohol may be purchased from the school private funds as a gift or a 'thank you' or a school function provided that:

1. The total cost of the gift does not exceed £50 as above this level it becomes a taxable benefit to the individual and in this case reimbursement should be made through the council's payroll system not by gift. (Any individual receiving gifts in excess of £50 in any one tax year is liable to pay tax on those gifts)
2. The funding used to purchase said gifts comes from School Fund generated income (eg bank interest, school photo commission) and not funding raised in the name of the school where the public assume that it will be used for the support of the pupils (eg school funds request and donations)
3. A full description for the purpose of the gift is given for the auditors.
4. The gifts are not 'leaving gifts' for staff or governors.
5. At the school function the school caters for a maximum of two glasses per adult.

## **Gifts**

### **Main School Budget**

- No gifts for individuals may be purchased from the Main School Budget with the exception of prizes or incentive for pupils.
- Any payments to staff or volunteers should be made through the Payroll system. Gifts under £50 can be purchased from the Private Funds but see restrictions below.

### **School Fund Account**

Items may be purchased from the Private Funds provided that:

1. The total cost of the gift does not exceed £50 as above this level it becomes a taxable benefit to the individual and reimbursement should be made through the council's payroll system. (Any individual receiving gifts in excess of £50 in any one tax year is liable to pay tax on those gifts)
2. The funding used to purchase those items comes from school generated income (eg bank interest, school photo commission) and not funding raised in the name of the school where the public assume that it will be used for the support of the pupils (eg school funds request and donations)
3. A full description or the purpose of the gift is given for the auditors.
4. The gifts are not 'leaving gifts' for staff or governors.

The purchase of items for the purpose of fund raising (ie raffles) is acceptable where the investment in the purchase will bring in a higher level of income than the cost of the items.