



Abbey Court School Trust

RISK MANAGEMENT POLICY

Legal Duties of Trustees include:

- Promotion of charitable purposes and to operate for the benefit of the public
- Having undivided loyalty, no profit and no conflict
- Acting in the best interests of the charity
- Acting in good faith
- Acting within given powers
- Having the duty of prudence and acting as a prudent business person
- Having the duty to act collectively- charity trustees should act by majority

Trustees are reminded regularly that confidentiality about Trust business is important and that Trustees follow the school General Data Protection Regulation (GDPR) policy.

RISK ASSESSMENTS

Risk assessment procedures shall be undertaken for all tasks with a possibility of significant risk. The results of the risk assessments must be brought to the attention of the Trust.

[2 Abbey Court Trustees](#) carry out a formal Risk Assessment of the school premises for each event. A record is made of the items requiring action and these are then carried out immediately or put to the governors for consideration if requiring a large expenditure. A copy of these assessments is held in the Health and Safety folder in the school office.

5 steps to risk assessment:

- Identify the hazards created by the activity/location
- Decide who might be harmed and how
- Evaluate the risk and decide whether existing measures are adequate or whether more should be done
- Record your findings
- Review the assessment from time to time (e.g. if the activity is ongoing over a period of time or is to be repeated) and revise it as necessary.

FINANCIAL RISK MANAGEMENT

Managing the risks of financial crime and abuse

Trustees are regularly made aware of the risk from finance crime and abuse and typical examples of fraudulent activities.

Trustees need to be mindful of the acceptance of donations and of hospitality, in case it is seen as an act for preferential treatment with the school or Trust.

A register of interest is in place and reviewed annually.

School computers have programmes to protect its data and systems from external interference and Trustees are asked to protect their data and systems if they use personal equipment.

The Trust will not use non-traditional banking methods such as online phone banking.

'Tainted donations'

The Finance Bill 2011 introduced legislation covering tainted donations which must be complied with. The legislation was introduced to deter abuse of the charity tax reliefs and is intended to identify donors (or persons connected to them) who have made a donation with the purpose of receiving an advantage from the charity.

The Tainted Charity Donations rules are based on a purpose test which considers the effects of, and circumstances in which the donor or someone connected to the donor, entered into arrangements to make the donation, and to whether those arrangements are deemed to obtain a financial advantage.

The following 3 conditions must be met for a donation to be a tainted charity donation.

Where all 3 conditions are satisfied, the donor loses any tax relief that they would have been entitled to claim, had the donation not been tainted.

An additional charge to tax may also arise where the donation would have been eligible for relief under the Gift Aid scheme (for individual donors only).

The three conditions which must be met for a donation to be tainted are:

1. The donation to the charity and arrangements entered into by the donor are connected.
2. The main purpose of entering into the arrangements is for the donor, or someone connected to the donor, to receive a financial advantage directly or indirectly from the charity.
3. The donation is not made by a qualifying charity-owned company or relevant housing provider linked with the charity to which the donation is made.

All 3 conditions must be met for the tainted rule to apply to the donation.

The Trustees will also decline any association/ donation offered by those who are connected with any criminal/immoral activity.

The Trustees are aware of the Abbey Court School Whistle Blowing Policy and have procedures for reporting suspicions internally to the Chair of the Trust or Head Teacher, and to the Charity Commission and the Police, if required.

Reporting incidents to the Charity Commission

SERIOUS incidents need to be recorded and reported to the Charity Commission to protect Trustees. The report needs to include a solution and how the Trust will be dealing with problem.

Less serious incidents:-

- Record and consider action to be taken
- Minimise any further loss or damage
- Plan what to say to employees/members
- Take steps to stop reoccurrence

Reputation is hard to maintain, sometimes it is out of our hands as it is how people perceive us, so the Trust has to be so careful how decisions/actions could be perceived by others.

This policy needs to be read in conjunction with the School policies:

Whistle Blowing

General Data Protection Regulation

Updated by Pauline Milton, February 2020