



**ATHENA**  
LEARNING TRUST

# Athena Learning Trust Financial Probity Policy

## **Review**

Reviewed: October 2025

Reviewed by: Board

Next review due: October 2028

Version: 2.0

**SECTION 1:**



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## **INTRODUCTION**

It is the policy of the Trust board that all staff, governors and trustees must act in accordance with this Code. By complying with the Code (including the declaration of any interests they may have and of gifts and hospitality they may receive) governors, trustees and staff are protecting themselves from any false accusation of malpractice, corruption or bias.

The Code defines the Trust Board policy in respect of the following:

- Combating fraud;
- The disclosure of malpractice (whistleblowing);
- Pecuniary and other interests;
- Gifts and hospitality (combating bribery).

This policy is to be read in accordance with the Academies Trust Handbook and all other relevant guidelines provided by the DfE, ESFA and Charities Commission.

## **SECTION 2: THE EXPECTED STANDARDS OF PROBITY**

1. All staff, trustees and governors must act honestly, impartially, in good faith and with integrity at all times and in accordance with the Seven Principles of Public Life (see Annex 1).
2. All those with responsibility for the public resources under the Trust's control must take all reasonable steps to safeguard them.
3. All staff must act with propriety in the use of resources and the handling and use of public funds.
4. All prescribed financial procedures designed to reduce the possible risk of malpractice must be applied strictly and impartially at all times.
5. All staff have a responsibility to act in good time to prevent or report fraud, bribery or corruption and to cooperate fully with any internal checks or reviews or fraud investigations.
6. Staff should report any financial malpractice or suspected malpractice in good faith and may make use of the Whistleblowing Policy to do so.
7. Governors, trustees and those staff identified in paragraph 5.1 are required to make a declaration of pecuniary and other interests at least once a year.
8. All other employees must declare in writing to the Chief Executive Officer (CEO) any financial or non-financial interests which could reasonably be considered to conflict with the Trust's interests (see Section 5).
9. All staff, trustees and governors must exercise common sense and consult Section 6 before accepting gifts or hospitality from outside individuals or organisations to ensure that neither they nor the Trust commits an offence under the Bribery Act 2010.



### **SECTION 3: COMBATING FRAUD**

1. The prevention of fraud (which incorporates a number of criminal activities – see Annex 2) is to be understood as both a corporate and an individual imperative.
2. All staff, trustees and governors should be alert to the possibility that unusual events or transactions could be indicators of fraud.
3. All staff, trustees and governors should make themselves aware of the appropriate channels through which a suspected fraud should be reported (see also Section 4).
4. All staff, trustees and governors have a duty to cooperate fully with whoever is conducting internal checks or reviews or fraud investigations.
5. Both the Chair of Trustees and all staff in management posts will ensure that an adequate system of internal controls exists within their areas of responsibility and that the controls operate effectively.
6. The Chief Executive Officer (CEO) as Accounting Officer will ensure that a sound system of internal control designed to manage the whole range of risks faced by the Trust is in place and fully operational.
7. The Trust Finance Director has overall responsibility for managing the risk of fraud including:
  - o Undertaking a regular review of fraud risks;
  - o Establishing an effective fraud response plan;
  - o Designing effective controls to prevent fraud;
  - o Ensuring effective anti-fraud training is provided to appropriate staff;
  - o Reporting fraud risk issues and significant incidents of fraud to the Chief Executive Officer (CEO) (Accounting Officer);
  - o External reporting in compliance with company and charity law and accounting standards;
  - o Ensuring that suspicions or allegations of fraud are promptly and vigorously investigated;
  - o Alerting the Chief Executive Officer (CEO) to the potential need for legal and/or disciplinary action for fraud, supervisory failures or failure to report fraud;
  - o Taking appropriate action to recover assets;
  - o Ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in the future.

The Responsible Officer, the Auditor and the Audit Committee each has a duty to help managers reduce the risk of fraud and to deter and prevent it.

**SECTION 4:  
THE DISCLOSURE OF MALPRACTICE (WHISTLEBLOWING)**

1. The Trust Board has adopted the Whistleblowing Policy as their official code of practice on the disclosure of malpractice.
2. All staff should make themselves aware of the Whistleblowing Policy as one means to help them fulfill the duties described above or to raise in good faith any other legitimate concern about wrongdoing that they may have.
3. Governors, trustees and senior managers must ensure that the safeguards for informants described in the Whistleblowing Policy are implemented fairly and energetically.
4. Governors and trustees who suspect fraudulent activity should raise their concerns initially with either the Chair of Trustees or the Chief Executive Officer (CEO), as they think most appropriate to the circumstances.

**SECTION 5:  
PECUNIARY AND OTHER INTERESTS**

1. The following have a duty to make a Declaration of Pecuniary Interests and to update it as necessary:
  - o Governors
  - o Trustees
  - o Members
  - o Chief Executive Officer (CEO)
  - o Any others when required

If appropriate they must make a nil return. The declaration proforma is shown in Annex 4. This is not an exhaustive list.

2. All other employees have a duty to advise the Chief Executive Officer (CEO) in writing of all relationships of a business or private nature with contractors and suppliers of goods and services (with which the Trust might trade) and of any financial or non-financial interests which could reasonably be considered to conflict with the Trust's interests. This is particularly important for those with a higher level of financial control.
3. The Governance Officer will ensure that all declarations under paragraphs 5.1 and 5.2 are kept in a Register of Pecuniary Interests maintained in accordance with Annex 5.
4. In considering whether there is an interest to be declared, staff and governors should consider whether a member of the public, knowing the facts of the situation, could reasonably think that a personal interest or relationship might conflict with the interests of the Trust.



5. A pecuniary interest should be declared where a governor, trustee or member of staff has:

- A directorship of a company or business;
- Direct ownership or partnership in a company;
- A significant shareholding in a company;
- A position of authority in a charity or voluntary organisation;
- A position which entails part time or occasional work for a company;
- Business interests that could conflict with the Trust's interests;
- Family relationships or friendships with anyone who tenders for work from the Trust.

6. Anyone with a pecuniary interest in a potential contract should not take part in drawing up the specification and/or tender document.

7. Any member of staff, governor or trustee with a pecuniary interest in a particular decision should not normally take part in the process leading to that decision.

8. All persons having power to spend or participate in discussions to spend monies on behalf of the Trust or any of its pupils must observe the following procedures:

a. Whenever a relevant person is called upon to make or participate in making or is in a position to influence the making of a decision on expenditure on behalf of the Trust or any of its pupils, that person should consider whether to make a declaration and subsequently withdraw from further discussion regarding the issue.

b. The declaration should be made if the person concerned is aware that the recipient of the expenditure is or might be:

- i. Him/herself
- ii. His/her employer or employee
- iii. A business in which he/she has an interest (however remote)
- iv. A member of his/her extended family
- v. A friend
- vi. Someone to whom an obligation (either legal or moral) is owed.

c. The declaration should preferably be made in writing or recorded in the minutes of a meeting. It should identify the decision on expenditure to be made and the nature of the connection.

d. If the person making the declaration is only one of a number participating in the decision, the declaration should be made to the other participants.

e. If the person making the decision is the only person making the decision on expenditure, the declaration should be made to the Chief Executive Officer (CEO).

f. If the person making the declaration is the Chief Executive Officer (CEO), the declaration should be made to the Finance & Operations Committee of the Trust Board, who should thereupon make the decision, excluding the CEO from the discussions.



**SECTION 6:  
GIFTS AND HOSPITALITY (COMBATING BRIBERY)**

1. The Trust Board and the Chief Executive Officer (CEO) are fully committed to the prevention of bribery. All who are associated with the Trust are expected to ensure that the highest standards are maintained at all times in order to prevent the fact or suspicion of bribery in relation to the Trust's work.
2. A risk assessment in relation to Section 7 of the Bribery Act 2010 has been undertaken in accordance with the guidance issues by the Ministry of Justice and will be reviewed annually by senior managers.
3. All staff, trustees and governors must abide by the standards and procedures in this section of the Code when considering whether to accept gifts or hospitality.
4. Offers of hospitality should only be accepted if there is a genuine need to represent the Trust.
5. Examples of when it may be proper to accept hospitality (always depending upon the particular circumstances) are as listed below, but overnight hospitality should never be accepted:
  - a. Attendance at conferences, events and demonstrations of equipment organised by outside bodies where there is a service interest.
  - b. Attendance at events or functions where there is a demonstrable need for the Trust to be represented to either give or receive information or to participate as part of the Trust's corporate image.
  - c. Attendance at events or functions which are part of the civic, cultural or sporting life of the Trust.
  - d. Working lunches where this is an appropriate and effective way of conducting business and refreshments are provided at a reasonable level.
6. Gifts should only be accepted in the exceptional cases listed below:
  - a. Modest gifts of a promotional character (e.g. calendars, diaries and other similar articles);
  - b. Gifts on the conclusion of any courtesy visit to an outside organisation of a sort normally given by that organisation;
  - c. Small gifts, which are defined as being up to £25 in value.
7. Gifts which are intended for the Trust may be accepted as long as there is clearly no intention that the function will be performed improperly as a result. More substantial gifts or donations to the Trust should not be accepted unless both the Chief Executive Officer (CEO) and the Finance Director have agreed that this is the case. Gifts that are accepted must be passed to the Chief Executive Officer (CEO) to receive and record on behalf of the Trust Board.
8. Upon receipt of any gift (other than small gifts given as a 'thank you' by pupils to tutors or teachers, for example at Christmas or at the conclusion of the course) or hospitality, governors, trustees and staff must provide written notification using the Declaration of Gifts and Hospitality pro forma (see Annex 8). The Governance Officer shall receive the Declarations (once countersigned by the Chief Executive Officer (CEO)) and keep them in a Register of Gifts and Hospitality, which shall be maintained in accordance with Annex 5.



## **ANNEX 1: [THE SEVEN PRINCIPLES OF PUBLIC LIFE](#)**

### **SELFLESSNESS**

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family or their friends.

### **INTEGRITY**

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

### **OBJECTIVITY**

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

### **ACCOUNTABILITY**

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

### **OPENNESS**

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

### **HONESTY**

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

### **LEADERSHIP**

Holders of public office should promote and support these principles by leadership and example.



**ANNEX 2:  
FRAUD – SOME USEFUL DEFINITIONS**

Theft – Dishonestly appropriating the property of another with the intention of permanently depriving them of it (Theft Act 1968). This may include the removal or misuse of funds, assets or cash.

False accounting – Dishonestly destroying, defacing, concealing, or falsifying any account, record or document required for any accounting purpose, with a view to personal gain for another, or with the intent to cause loss to another or furnishing information which is or may be misleading, false or deceptive (Theft Act 1968).

Bribery and corruption – The offering, giving, soliciting or acceptance of an inducement or reward that may influence the actions taken by the authority, its members or officers (Prevention of Corrupt Practices Acts 1889 and 1916).

Deception – Obtaining property or pecuniary advantage by deception (Sections 15 and 16 of the Theft Act 1968) and obtaining services or evading liability by deception (Sections 1 and 2 of the Theft Act 1978).

Collusion – The term of ‘collusion’ in the context of reporting fraud to the Treasury is used to cover any case in which someone incites, instigates, aids and abets or attempts to commit any of the crimes listed above.



**ANNEX 3:  
THE PUBLIC INTEREST DISCLOSURE ACT 1998**

This legislation aims to protect workers who make 'qualifying disclosures' of malpractice in their organisation from victimisation as a result of making such a disclosure. It is automatically unfair to dismiss an employee or select him or her for redundancy because s/he made a disclosure, provided that the disclosure qualifies under the Act.

A 'qualifying disclosure' must relate to:

- A criminal offence;
- A failure to comply with any legal obligation;
- A miscarriage of justice;
- Danger to the health and safety of any individual;
- Damage to the environment;
- An attempt to cover up any of these.

Any disclosure must be made in good faith and not for personal gain. The employee does not have to prove that malpractice has occurred, simply that s/he has a reasonable belief that it took place or was about to take place.

The Act directs workers to raise their concerns internally in the first place, wherever their employer has a procedure for doing so. In certain cases the Act also protects disclosure to 'prescribed regulators' such as the Audit Commission.

The Act only protects wider disclosure (e.g. to the media, an MP etc) if:

- The employee reasonably believed that they would be victimised if they had raised the matter internally or with a prescribed regulator;
- There was no prescribed regulator and they reasonably believed the evidence would be concealed;
- The concern had already been raised with the employer or prescribed regulator;
- The concern was exceptionally serious.



**ANNEX 4:  
DECLARATION OF PECUNIARY INTERESTS**

School  
Name of Governor / Member of Staff

I understand that it is my responsibility to declare the nature of any material, business or pecuniary interest, direct or indirect, of myself or of the members of my immediate family\* in any contract, proposed contract or other matter when present at a meeting at Athena Learning Trust where the specified contract or other matter comes under consideration and withdraw from the meeting during the discussion and not vote in respect of it.

\*immediate family is defined as: a close member of the family, or member of the same household, who may be expected to influence, or be influenced by, the person. This includes, but is not limited to, a child, parent, spouse or civil partner.

I also understand that it can be a criminal offence to:

- omit information which should be included on this form;
- provide information which is false or misleading;
- failed to notify the governors or head teacher of any subsequent change in circumstances which might render this declaration invalid or out of date

Name/Nature of  
Business

Nature of Interest Date of  
Appointment /  
Current

Date of Cessation of  
Interest

If you have no such interests please write "NIL" in the table above – for completeness of the Trust's records NIL returns are needed.

I certify that I have declared all beneficial interests which I or the members of my immediate family have with businesses or other organisations which may have dealings with Athena Learning Trust. I also undertake to inform the Trust of any change in these business interests.

Signed \_\_\_\_\_ Dated \_\_\_\_\_

(See reverse for amendments to pecuniary interests)

Change of Pecuniary Interest Date of Change Date Recorded on Minutes



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**ANNEX 5:**

**THE REGISTER OF PECUNIARY INTERESTS AND THE REGISTER OF GIFTS AND HOSPITALITY**

1. The Governance Officer shall hold the Register of Pecuniary Interests and the Register of Gifts and Hospitality and shall be responsible for reminding staff, governors and trustees of their obligations in relation to it.
2. Ongoing disclosures need to be submitted in every return, even if they have been previously disclosed. The Register is a living document and the previous returns form part of the Register. The returns should be kept for seven years.
3. The Register is accessible for viewing during normal school hours by the following – the Chief Executive Officer (CEO), Principal, Deputy Principal, Finance Director, Finance Manager, Responsible Officer and Auditor.
4. Any request by a member of the public to view the Register will be referred to the Trust Finance Director. In considering any request, the Finance Director will balance the requirements of the Data Protection Act 1998 and of Article 8 of the Human Rights Act, and reach a judgement in each specific case.



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**ANNEX 6:  
DECLARATION OF GIFTS AND HOSPITALITY**

Name

Role

Description of gift/hospitality received:

Estimated/actual value £

Signed

Note by the Chief Executive Officer (CEO)

I have authorised acceptance of this gift/hospitality because:

Signed