



# Gifts and Hospitality Policy



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Signed by Chair of Finance & Staffing Committee:

16<sup>th</sup> October 2024

## **GIFTS AND HOSPITALITY**

### **1.WHY DO WE HAVE GUIDANCE ON GIFTS AND HOSPITALITY?**

- 1.1. Your conduct as a member of staff or a governor should never lead anyone to question your interests, or lead anyone to think that you have been influenced by gifts and hospitality. This is important because your own personal reputation and that of Marsh Hill Primary School could be seriously affected if you inappropriately accept a gift or hospitality. It is also a criminal offence to demand or accept a gift or reward in return for allowing you to be influenced. This is why Marsh Hill Primary School has guidance which applies to all staff and governors on gifts and hospitality.

### **2. WHAT IS A GIFT?**

- 2.1 A gift is any item or service that you receive free of charge. It also includes any goods or services which you personally are offered at a discounted rate or on terms not available to the general public.

### **3. WHAT IS HOSPITALITY?**

- 3.1 Hospitality is the offer of food, drink, accommodation or entertainment or the opportunity to attend any cultural or sporting event on terms not available to the general public.

### **4. WHAT GIFTS OR HOSPITALITY CAN BE ACCEPTED WITHOUT ANY APPROVAL?**

- 4.1 You can accept gifts and hospitality, which are small gestures ('Trivial Gifts') and have a value of £30 or less, without the approval of the Headteacher. Gifts and hospitality of this nature do not need to be recorded in each school's Gifts and Hospitality Register.

### **5. WHAT THINGS SHOULD I THINK ABOUT BEFORE I DECIDE WHAT TO DO?**

- 5.1 You should treat with caution any offer of gift or hospitality made to you personally. In particular, think about whether there is a benefit to the school in you accepting, the scale, amount, frequency and source of the offer, the timing of the offer in relation to forthcoming decisions and whether accepting could be misinterpreted as a sign of your, or the school's, support or favour.

## **6. WHAT GIFTS OR HOSPITALITY NEED APPROVAL FROM THE HEADTEACHER OR CHAIR OF GOVERNORS?**

- 6.1 Any gift or hospitality which is more than just a token, defined as a having a value of more than £30, should be politely refused or returned. You must have the prior written approval of the Headteacher if you decide to accept something which has more than this value. This should only be in exceptional circumstances. If you or your Headteacher has any concerns or doubts about the public perception that might be attached to accepting any gift or hospitality, then you must refer it to the Chair of Governors.

## **7. WHAT GIFTS OR HOSPITALITY SHOULD NEVER BE ACCEPTED?**

- 7.1 You must never accept: -

- Cash or monetary gifts
- Gifts or hospitality offered to your husband, wife, partner, family member or friend
- Gifts or hospitality from a potential supplier or tenderer in the immediate period before tenders are invited or during the tender process
- Lavish or extravagant gifts or hospitality, even if they relate to activities in your own time.

## **8. WHAT SHOULD I DO IF I RECEIVE A GIFT WITHOUT WARNING?**

- 8.1 If you estimate that the gift is more than just a token you should politely and courteously decline the gift.

If you feel that it would not be appropriate to do this, you should refer the matter to your Headteacher as soon as possible and let the Headteacher decide what you should do with the gift.

Your Headteacher may decide to return the gift, may ask the Chair of Governors for a view, or may donate the gift to a worthy local cause.

## **9. WHAT SHOULD I DO IF I GET OFFERED A GIFT OR HOSPITALITY?**

- 9.1 You must make sure that all offers you receive which have a value of more than **£30** are recorded in the school's Gifts and Hospitality Register, which is kept in each school's office, in the safe. **(See Appendix A)**

## **10. DO I NEED TO RECORD OFFERS THAT I DECLINE?**

- 10.1 Yes - all offers of gifts or hospitality, which have a value of more than £30, must be recorded in the school's register, even if you don't accept.

## **11. WHAT SHOULD I DO IF I AM IN DOUBT?**

- 11.1 If in doubt, always speak to the Headteacher. It is your responsibility to follow the Marsh Hill Primary School's guidance on gifts and hospitality and to justify why you chose to accept a gift or hospitality offered to you.

## **12. WHAT WOULD HAPPEN TO ME IF I DIDN'T FOLLOW THE GUIDANCE?**

- 12.1 Marsh Hill Primary School will take disciplinary action against you if you failed to follow the guidance. It is also a criminal offence to demand or accept a gift or reward in return for allowing you to be influenced as part of Marsh Hill Primary School. This means you could be prosecuted by the Police.

## **13. GIFTS AND HSOPITALITY GIVEN**

- 13.1 Official or unofficial funds must not be used for buying gifts for school staff or other people who may assist the school in a voluntary capacity.
- 13.2 Official or unofficial funds should not be used for providing hospitality or meals for staff.

**All** staff in school must provide their own refreshments and official or unofficial funds must not be used to pay for personal consumption.

The only exemption to this is where a member of staff is undertaking lunch time supervision duties.

- 13.3 A pool of refreshments such as tea, coffee, milk and sugar for consumption by visitors to the school is permitted and the purchase of these items can be made through the school budget. Schools are advised to set up a cost centre for 'Hospitality' so that there is a clear audit trail for expenditure of this type.
- 13.4 If meetings with visitors to the school extend through the lunch period it is usually acceptable to provide sandwiches or a finger buffet and non-alcoholic drinks, all of which may be purchased through the school budget.
- 13.5 There may be occasions when more than light refreshments are required to entertain visitors to the City. Expenditure of this nature should be agreed, in advance, with the Governing Board and setting out the reasons for granting approval.

- 13.6 Under no circumstances should alcohol be purchased using official or unofficial funds.
- 13.7 Official or unofficial funds must not be used for the purchase of food or beverages at restaurants or hotels for school staff and/or their families.
- 13.8 It may be reasonable to provide refreshments and a light meal on school premises at staff training days or as part of a development activity. Food for such occasions is usually provided via the school kitchen but should this be unavailable alternative arrangements can be made but will require **Finance & Staffing Committee approval**, on behalf of the Governing Board.

NB. Details of the notional value of the meal provided must be sent to the Local Authority at financial year end as there may be a tax liability see Section 14 of the **Payroll and Pensions** chapter.

#### 14. LIABILITY FOR INCOME TAX AND NATIONAL CONTRIBUTIONS

- 14.1 In theory, the provision of any gift or reward to an employee may create some form of liability for the employee.
- 14.2 ALL gifts in the form of money or 'cash vouchers' (vouchers which can be exchanged for cash e.g. premium bonds or savings stamps) are subject to deductions of Income Tax and National Insurance Contributions.
- 14.3 'Non Cash Vouchers' (vouchers redeemable for goods and services must be reported on Forms P11D and are liable to National Insurance Contributions. P11D Forms are completed by the Local Authority based on information provided by schools on the Annual Return for the Provision of Gifts and Rewards for Employees. **(See Appendix B)**
- 14.4 His Majesty's Revenue and Customs acknowledge that some gifts may fall under the heading 'Trivial Gifts'. There is no legal definition of a trivial gift but some examples may include:
- Seasonal gifts such as chocolates or biscuits
  - Diary or a key ring

**Schools providing gifts/rewards to employees are advised to apply caution as there may be a tax liability to the employee. If in doubt schools should seek advice from Payroll and Pension Office.**

## Appendix A

### REGISTER OF GIFTS AND/OR HOSPITALITY

#### SCHOOL: MARSH HILL PRIMARY SCHOOL

Please use this sheet to record any gift or hospitality received from \_\_\_\_\_ 2024-2025

Date upon which the Gift and/or Hospitality was offered/received	Person/Organisation offering or providing the Gift and/or Hospitality	Brief details of the Gift and/or Hospitality offered/received	Estimate or actual value of the Gift and/or Hospitality	Any reasons for accepting the Gift and/or Hospitality

Name of person ..... Date placed on Register .....

## Appendix B

### BIRMINGHAM CITY COUNCIL

#### SCHOOL'S ANNUAL RETURN FOR HM REVENUE & CUSTOMS PROVISION OF GIFTS AND REWARDS FOR EMPLOYEES

**SCHOOL:** MARSH HILL PRIMARY SCHOOL

**RETURN FOR TAX YEAR:** 2024-2025

During the tax year shown above, the following employees were provided with gifts and/or rewards, the details of which are set out below:

Name of Employee	National Insurance Number	Pay Reference	Date of Gift/Reward Provided	Details of Gift/Reward Provided	Value of Gift/Reward Provided