



BREWSTER AVENUE INFANT AND NURSERY SCHOOL

GIFTS AND HOSPITALITY POLICY

This policy is based on the Peterborough Local Authority Model Policy

This policy was ratified by the Full Governing Body in July 2019.

Date for review (this policy will be reviewed every three): Autumn 2022

1. Official and Unofficial Funds

- 1.1. Official funds are defined as any fund, provided by the Local Authority or other body to meet the Local Authority requirements to provide education. Examples of such funds include:
 - School Budget Share (Schools Block DSG)
 - Pupil Premium Funding
 - Educational Visits
- 1.2. Official funds may also include other monies received by schools for specific projects which are required, as conditions of the funds, to be dealt with through the school's official accounting system.
- 1.3. Unofficial funds are defined as funds operated, wholly or in part, by any employee of the school because of his/her employment, for which the Local Authority does not have a statutory requirement to provide the resources for which the fund is being used.

2. Gifts and Hospitality Given

- 2.1 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. Brewster Avenue Infants SMILE values mean there may be an exceptional occasion where the Headteacher may consider flowers are appropriate as a gesture. All purchases of this nature will be recorded with the reason.
- 2.2 Official or unofficial funds should not be used for providing hospitality or meals for staff. Staff and visitors to our school may use refreshments provided, as we consider this a contribution to the need for staff wellbeing and retention, which is an identified issue nationally and particularly in Peterborough. The cost will be reported by the Finance Manager to the Full Governing Body during financial reviews and will be clearly identified in budget headings for transparency. Members of staff undertaking lunchtime supervision duties are entitled to a free meal.
- 2.3 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.
- 2.4 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 Body and setting out the reasons for granting approval.
- 2.5 Under no circumstances should alcohol be purchased using official or unofficial funds
- 2.6 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 (with the exception of residential events or if meetings are being held off-site – no alcohol is paid for under this exemption).
- 2.7 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 / not

appropriate then alternative arrangements can be made. The expectation is that this will be a modest cost.

- 2.8 Where school staff are on residential training courses, personal expenditure incurred during an overnight stay such as mini bar, newspapers, private telephone calls etc it is the responsibility of the individual employee and this must be paid for in full before leaving the hotel/venue.

3. Gifts and Hospitality Received

- 3.1 School staff should consider if the acceptance of any gift and/or hospitality could be regarded by a third party as compromising or likely to compromise the impartiality or integrity of a public servant.
- 3.2 If in doubt, the offer should be declined in a polite manner so as not to offend the giver of the gift and/or hospitality and so that they understand there are high corporate and ethical standards to be maintained
- 3.3 During the course of undertaking their duties it is inevitable that school staff will be offered some gifts and/or hospitality at some point and in particular this may apply to staff with financial responsibility – Head Teachers, Bursars, Business Managers, Budget Holders etc. Accordingly all such staff should lead by example and uphold high standards of integrity.
- 3.4 Where any gift and/or hospitality is offered by a person or organisation seeking to do business with the school, particularly where the offer is made to an individual member of staff, it is necessary to exercise extreme caution. The expectation is that as a minimum the individual should consult either the Head Teacher or in the case of the offer being made to the Head Teacher, the Chair of Governors.
- 3.5 A 'trivial gift' ([see point 5.4](#)) or modest gift of a promotional nature given to a wide range of people and not uniquely to one individual may be deemed as acceptable. Such gifts may include calendars, diaries, pens or other small items and in such cases do not need prior approval for acceptance and do not need to be recorded in the Gifts and Hospitality Register ([See point 4](#))
- 3.6 Hospitality is sometimes offered to representatives of schools and in such cases extreme caution is needed particularly where the host is seeking to do business with the school to obtain a decision from it. It is important to avoid any suggestion of improper influence.
- 3.7 A working lunch of a modest standard may be acceptable to allow parties to continue a business discussion but extreme caution is needed if any such working lunches are taken with the same company on a frequent basis. Any such hospitality should be recorded in the Gifts and Hospitality Register ([See point 4](#))
- 3.8 It is not acceptable to receive hospitality in the form of holidays or weekends away, tickets to theatres or other entertainment events or the use of company flats, hotel suites or hospitality boxes at sporting and other events.
- 3.9 If any gift and/or hospitality are accepted they must be recorded, within 7 days of the offer of the gift and/or hospitality being made, within the schools Register of Gifts and Hospitality ([See Appendix A](#)). This Register should be presented to the Governing Body on a termly basis. Failure to record the receipt of any gifts or hospitality will be deemed as a disciplinary matter.

- 3.10 Please note that where hospitality is provided at an official function of the local authority there will be no need to declare it within the Gifts and Hospitality Register.
- 3.11 If schools are in any doubt over any gift or offer of hospitality they should seek appropriate advice from the local authority. Corruption and bribery are criminal offences and the local authority will not hesitate to refer such issues to the police for prosecution.

4. Gifts and Hospitality Register

- 4.1 High ethical standards, along with open and transparent arrangements, are essential to ensure integrity of all staff employed by the school. Accordingly gifts and/or hospitality must be discussed with the Head Teacher or the Chair of Governors and if a decision to accept is taken, the details should be recorded in the Gifts and Hospitality Register.
- 4.2 The Gifts and Hospitality Register should be held and maintained by a nominated officer within the school and should be freely available for inspection by governors, staff, parents and Local Authority representatives.

5. Liability for Income Tax and National Insurance Contributions

- 5.1 In theory, the provision of any gift or reward to an employee may create some form of liability for the employee.
- 5.2 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.
- 5.3 'Non Cash Vouchers' (vouchers redeemable for goods and services must be reported on Forms P11D and are also 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](#))
- 5.4 Her Majesty's Revenue and Customs (formerly the Inland Revenue) 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 a small box of chocolates or bottle of wine
 - A 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 the Payroll and Pensions Office.

Appendix A

REGISTER OF GIFTS AND/OR HOSPITALITY

Brewster Avenue Infant and Nursery School

Please use this sheet to record **any** gift or hospitality received from 10/07/19

Date upon which the Gift and/or Hospitality was offered / received	Person / Organisation offering or providing the Gift and/or Hospitality	Brief details of Gift and/or Hospitality offered / received	Estimated 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

PETERBOROUGH CITY COUNCIL

SCHOOLS' ANNUAL RETURN FOR HM REVENUE & CUSTOMS
PROVISION OF GIFTS AND REWARDS FOR EMPLOYEES

SCHOOL:

RETURN FOR TAX YEAR:

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 Gift / Reward Provided	Details of Gift / Reward Provided	Value of Gift / Reward Provided

Completed forms should be returned to Schools & Settings Finance Team **by no later than 31st April.**

Signed: Designation: Date: