

# MOSELEY

CHURCH OF ENGLAND  
PRIMARY SCHOOL



## Gifts, Hospitality and Anti-bribery Policy

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## Statement of intent

**Moseley Church of England Primary School** is committed to the highest ethical standards and acting with integrity in all business activities. This policy details the school's position on preventing and prohibiting bribery.

Bribery by, or of, employees, agents or consultants, or any person acting on behalf of the school will not be tolerated. The SLT is committed to implementing effective measures to prevent, monitor and eliminate bribery.

Bribery and corruption by individuals are punishable by up to 10 years' imprisonment and the school could face an unlimited fine and serious damage to its reputation; therefore, the school takes its legal responsibilities very seriously.

The purpose of this policy is to:

- Establish the responsibilities of the school in observing and upholding our position on bribery and corruption.
- Provide information and guidance to school staff on how to recognise and deal with bribery and corruption concerns.

This policy covers all individuals working for the school at all levels (whether permanent, fixed-term or temporary), and includes governors, volunteers, agents and any other person associated with the school (known throughout the policy as employees).

## **1. The Bribery Act 2010**

1.1. The Bribery Act 2010 came into force on 1 July 2011. It covers bribery and corruption in business activities in the UK and overseas. Under the Bribery Act 2010, a bribe is a financial or other type of advantage offered with the intention of inducing or rewarding improper performance of a function or activity, or knowledge or belief that accepting such a reward would constitute the improper performance of such a function or activity.

1.2. A criminal offence will be committed under the Act if:

- An employee or associated person acting for, or on behalf of, the school offers, promises, gives, requests, receives or agrees to receive bribes.
- An employee or associated person acting for, or on behalf of the school, offers, promises or gives a bribe to a public official with the intention of influencing that official in the performance of their duties.
- And, in either case, the school does not have the defence that it has adequate procedures in place to prevent bribery.

## **2. Unacceptable practice**

2.1. It is not acceptable for employees to:

- Give, promise or offer a payment, gift or hospitality, with the expectation or hope that an advantage for the school will be received or to reward an advantage already received.
- Give, promise or offer a payment, gift or hospitality to a government official, agent or representative to facilitate or expedite a routine procedure.
- Accept payment from a third party if they know or suspect that it is offered with an expectation of a business advantage in return.
- Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- Engage in any activity that may lead to a breach of this policy.

## **3. Acceptable practice**

3.1. This policy does not prohibit normal and appropriate hospitality (both given or received) if the following requirements are met:

- It is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in exchange for favours or benefits.
- It is given in the school's name, not in the individual's.
- It complies with local law.
- It does not include cash or a cash equivalent, e.g. vouchers, gift certificates.
- It is appropriate in the circumstances, e.g. the giving of small gifts at Christmas time.
- The type and value of the gift is reasonable given the reason the gift is offered.
- It is given openly, not secretly.
- Gifts should not be offered to, or accepted from, government officials or representatives without the prior approval of the **Head Teacher** or **School Business Manager**.

3.2. The advice of the school is to, in all circumstances, consider whether the gift or hospitality is reasonable and justified and to consider the intention behind the gift.

#### 4. Charitable donations

- 4.1. Charitable donations are considered to be part of the school's wider purpose. The school supports a number of carefully selected charities.
- 4.2. The school may also support fundraising events involving employees. The school only makes charitable donations that are legal and ethical.
- 4.3. No donation must be offered or made in the school's name without the prior approval of the **Head Teacher** or **School Business Manager**.

#### 5. Gifts and hospitality from parents and pupils

- 5.1. It is permissible for staff to accept gifts from parents and pupils, for example, before Christmas and at the end of term/year.
- 5.2. Gifts of a value of **£20** or less can be accepted from parents and pupils without approval from the **Head Teacher** (providing that these gifts do not satisfy the conditions outlined in 5.4). These gifts do not need to be recorded in the **Gifts and Hospitality Register**.

- 5.3. Staff are permitted to accept gifts from groups of pupils or parents up to the value of **£50** (providing that these gifts do not satisfy the conditions outlined in 5.4). These gifts do not need to be recorded in the **Gifts and Hospitality Register**.
- 5.4. Staff will not accept:
- Cash or monetary gifts, including tokens/vouchers and store gift receipts.
  - Gifts or hospitality offered to their spouse, partner, family member or friend.
  - Gifts or hospitality from a potential supplier or tenderer.
  - Lavish or extravagant gifts or hospitality.
- 5.5. Staff will consider the following before accepting gifts or hospitality:
- Whether there is any benefit to the school in them accepting the scale, amount, frequency and source of the offer.
  - The timing of the offer in relation to forthcoming decisions.
  - Whether accepting the offer could be misinterpreted as a sign of their, or the school's, support or favour.
- 5.6. Where staff believe the offer satisfies one of the conditions in 5.4 or is above the values outlined in 5.2 or 5.3, staff will seek prior approval from the **Head Teacher** before accepting the offer.
- 5.7. In accordance with 5.6, details of the offer will be recorded as outlined in [section 9](#) of this policy.
- 5.8. Staff will not accept any gifts that they believe to be excessive or more than simply a token gift of gratitude at an acceptable time of year, such as Christmas or end of term/year.
- 5.9. If a gift is received without warning, staff will politely decline the gift. Or, if they feel it would be inappropriate to do this, they will refer the matter to the **Head Teacher** as soon as possible to allow the **Head Teacher** to decide the course of action.
- 5.10. In accordance with 5.9, the **Head Teacher** may decide to return the gift, ask the **Chair of Governors** for their view, or donate the gift to a charity/other local cause.

- 5.11. If staff are unsure whether to accept a gift in any situation, they will speak to the **Head Teacher**.
- 5.12. Parents and pupils will be informed of the school's policy regarding gifts and hospitality and will be encouraged to speak to the **Head Teacher** if they want to give a staff member a gift which is of high value or may satisfy any of the conditions outlined in 5.4.

## **6. Gifts to staff from the school**

- 6.1. The purchasing of excessive or alcoholic gifts is regarded as irregular expenditure.
- 6.2. The school may, at the **Head Teacher's** discretion, provide staff with token gifts to reward efforts beyond their duties such as significant contributions towards extra-curricular activities. These gifts will be non-monetary, non-alcoholic and cost less than **£20**.

## **7. Reporting suspected bribery**

- 7.1. Employees are encouraged to raise concerns about any suspicion of bribery or corruption at the earliest possible opportunity to the **Head Teacher**. Issues that should be reported include:
- Any suspected or actual attempts at bribery.
  - Any concerns that an employee may be in receipt of bribes.
  - Any concerns that an employee may be offering or delivering bribes.
- 7.2. All concerns should be reported following the procedure set out in the school's **Whistleblowing Policy**.
- 7.3. All reports of bribery will be investigated thoroughly and in a timely manner by the appropriate member of the SLT and in the strictest confidence.
- 7.4. Employees who raise concerns in good faith will be supported by the school and the school will ensure that they are not subjected to any detrimental treatment as a consequence of their report. Any instances of detrimental treatment against an employee for reporting a suspicion will be treated as a disciplinary offence.

## 8. Following investigation

- 8.1. The school will invoke disciplinary procedures where any employee is found guilty of bribery and this may result in a finding of gross misconduct and immediate dismissal. The school may terminate the contracts of any associated persons, including consultants or other workers acting for, or on behalf of the school, who are found to have breached this policy.

## 9. Record keeping

- 9.1. **Moseley Church of England Primary School** keeps financial records and has appropriate internal controls to provide evidence for the business reasons for making payments to third parties. Employees will make the **Head Teacher** aware of all hospitality or gifts received or offered over the value of **£20**, or **£50** if received from multiple recipients, these will be subject to managerial review.
- 9.2. The **Register of Gifts and Hospitality Register (Appendix A)** is used to record gifts or hospitality that needs to be recorded. High ethical standards, along with open and transparent arrangements, are essential to ensure integrity of all staff employed by the City Council. 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 The following information will be recorded:
- The nature of the gift/hospitality
  - The date the gift/hospitality was offered
  - Who the gift/hospitality was offered by
  - Name of staff member the gift/hospitality was offered to
  - Value of the gift/hospitality
  - Action taken – for example, whether the offer was refused or accepted

The Gifts and Hospitality Register should be held and maintained by a nominated officer (the SBM) within the school and should be freely available for inspection by governors, staff, parents and Local Authority representatives.



9.3. All invoices, accounts and related documents should be prepared and maintained with the highest accuracy and completeness.

9.4. No accounts may be kept “off-book”.

## 10. Liability for Income Tax and National Insurance Contributions

10.1 In theory, the provision of any gift or reward to an employee may create some form of liability for the employee.

10.2 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.

10.3 ‘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)**

10.4 Her 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 a small box of chocolates or biscuits
- 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**

## 11. Long Service Awards

11.1 Long Service Awards are exempt from tax liability provided that ‘qualifying conditions’ are met:

- The award marks not less than 20 years service
- No other long service award has been made in the preceding 10 years
- The chargeable amount does not exceed £50 per year of service
- The provision is not money or a cash voucher

## **12. Policy review**

12.1. This policy is reviewed every **two years** by the **SBM** and the **Head Teacher**.

12.2. The scheduled review date for this policy is **June 2024**.

Appendix A

REGISTER OF GIFTS AND/OR HOSPITALITY

SCHOOL: Moseley Church of England Primary

Please use this sheet to record any gift or hospitality received from \_\_\_\_\_20.....

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 responsible:** ..... **Date placed on Register** .....



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 the Schools Finance Team, Ground Floor, 10 Woodcock St , Aston , Birmingham B7 7XA **no later than 31<sup>st</sup> May** each year

Signed: ..... Designation: .....

Date: