



## **Turtle Dove Cambridge Community Interest Company**

### **Gifts and Hospitality Policy**

**Reviewed: May 2025**

**Review due: May 2026**

### **Scope**

This policy applies to all Workers (Employees, Volunteers and Directors) at Turtle Dove Cambridge (TDC)

### **Purpose**

This policy aims to ensure that all workers are aware of TDC's Gifts and Hospitality policy and is designed to help encourage all workers to refrain from accepting gifts and hospitality except in the very limited circumstances outlined in this policy.

The purpose of the Gifts & Hospitality policy and procedure is to set out and clarify the circumstances in which gifts and hospitality need to be declared and may or may not be accepted.

Our aim is to ensure that when dealing with situations under this policy, individuals feel that they have been treated fairly and consistently, whatever the outcome. It is important that TDC can demonstrate that any decisions and practices are fair and reasonable, having followed TDC procedures and legal best practice, and to ensure that ethical business practices are followed in relation to gifts and hospitality.

This policy is designed to support line managers in following TDC's procedures in order that they ensure their staff achieve and maintain organisational standards.

The policy is also designed to provide employees, volunteers and directors with an understanding of the procedures and how they will be applied. This policy encourages line managers to treat all workers objectively and consistently at all times.

### **Gifts & Hospitality**

It is important that the recipient of any offers of hospitality or gifts should not allow themselves to be influenced or be perceived by others to have been influenced in making a business decision as a consequence of accepting the gift/hospitality. The frequency and scale of gifts/hospitality accepted should be managed openly to avoid any claims of bribery.

For the purpose of this policy, gifts include (but are not exclusive to) items such as hampers, flowers and gift vouchers.

For the purpose of this policy, hospitality includes (but is not exclusive to) drinks, meals and overnight stays.

If an employee feels that a gift would be significantly more generous than anything TDC would be likely to provide in return (e.g.: a weekend away) they should consult the

Managing Director before deciding whether to accept such a gift. As a general principal, these gifts or hospitality should be declined.

If the employee or the Managing Director considers that the gift might constitute a bribe or other inducement, the employee will be asked to forward the gift to the Managing Director, who will return it to the sender together with a suitable letter explaining the company's policy and asking that it be respected in future.

For senior management roles where it is appropriate to attend events in a business capacity (e.g.: speaking at a professional institution or other organisation), accommodation/meals offered do not constitute a gift or hospitality but should nonetheless be recorded.

Any personal interest that may affect or be seen by others to affect an employee's impartiality in any matter relevant to his or her duties should be declared to their line manager.

### **Acceptance of a gift or hospitality**

Workers must not give or loan young people money or belongings or receive gifts from young people.

Accepting cash gifts is not acceptable. As it is easier to conceal, it is more likely to be viewed as bribery rather than a fair business practice.

Workers must not lend money to people they are working with in a professional capacity or borrow money from them.

Workers must not write out cheques for people they are working with. Nor must they arrange for or influence people they are working with to lend money to or borrow from any third parties.

Where a gift or hospitality is offered, workers should consult the tables below in Appendix A to determine, initially, whether it can be accepted and if in doubt, should consult the Managing Director for advice. As a general principal, workers must decline a gift or hospitality that is on a scale significantly more generous than anything which TDC would be likely to provide in return.

Where it is agreed that a gift or hospitality can be offered or accepted, the appropriate form should be completed and submitted to the employee's line manager. A copy of the form is available in Appendix B.

Under no circumstance when working at events can the workers in the TDC team accept gifts of alcohol.

### **Team Gifts/Hospitality**

Where a group of workers benefit from a gift or hospitality, the Managing Director should record this on the appropriate form. This should note the names of all workers in attendance.

### **Third party gifts**

In order for TDC to comply with HMRC guidelines, workers accepting gifts must adhere to the following guidelines and procedures. Goodwill gifts (such as a food hamper) can be received without an income tax charge where all of the following conditions are met;

1. The cost to the donor (client) is less than £250 (including the cumulative cost of all gifts within the same tax year)
2. The gift is a good or a voucher to acquire the goods
3. The donor is not connected to the employer, or anyone connected with him; and
4. The gift is unsolicited and not given in return for the employer's service.

If **one** of the above conditions is **not** met, there are two options;

**Option 1:** The third party must provide the employee with information about the amount of the benefit which the employee must then include as assessable income on their tax return, or;

**Option 2:** The third party supplying the gift/hospitality can be asked to confirm that they will account for the tax due on the gift or hospitality, thereby removing the requirement for the employee to include it on their tax return.

### **Promotional gifts**

This policy does not apply to promotional gifts, such as stationery or pens that bear the logo or company name of another organisation, provided that these have no significant value. However, as it is likely that such gifts will be received by only a limited number of workers, these items should be shared amongst other workers where appropriate.

### **Offering gifts or hospitality on behalf of TDC**

From time to time, workers may find themselves in a role where they offer gifts or hospitality to third parties. These may include, but are not exclusive to: suppliers, charities and professional organisations.

When making these offers, workers should be confident that these gifts or events are offered in the interests of good business relationships and are not being offered with any expectation of receiving anything in return.

Any worker who has concerns that a gift or hospitality has been offered with an expectation of something in return (a bribe), should refer to the Whistle Blowing Policy.

**Non-Compliance with TDC policy**

Failure to comply with the TDC policy on gifts and hospitality will be considered to be a disciplinary matter and subject to the TDC disciplinary procedure. Failure to comply includes accepting gifts or hospitality of any value without declaring them to TDC; accepting gifts or hospitality above an acceptable value and/ or failing to ensure that the gift/hospitality is correctly declared to the HMRC.

If any worker is concerned that another worker has failed to comply with the policy, they should consult the Managing Director in the first instance.

**Appendix A – Gifts**

<b>Approximate Value of gift</b>	<b>Rules</b>	<b>Record</b>	<b>Examples</b>
Less than £50	Can be offered and accepted by the worker and must be recorded on Gifts and Hospitality form. Does not need to be declared to HMRC unless total gifts from this donor amount to more than £250 in any financial year.	Yes	Flowers, chocolates, gift vouchers
Between £50 and £250	Approval required from Managing Director and must be recorded on Gifts and Hospitality form. Does not need to be declared to HMRC unless total gifts from this donor amount to more than £250 in any financial year.	Yes	Hampers, meals, tickets to events
Over £250	Approval required from Managing Director and must be recorded on Gifts and Hospitality form. Check with donor if tax has been declared, otherwise, include in personal tax return.	Yes	Weekend hospitality, major events

**Appendix B**

**Gifts and Hospitality Declaration Form**

Employee Name: \_\_\_\_\_

<b>Date</b>	<b>Company / Client offering the gift</b>	<b>Description of Gift / Hospitality</b>	<b>Value £</b>	<b>Reason for Gift/ Hospitality</b>	<b>Has verification been sought regarding the tax liability</b>	<b>Gift accepted yes / no</b>