

# Gifts, Hospitality & Anti-Bribery Policy

**Date agreed by the Local Committee: 13<sup>th</sup> February 2020**

**SIGNED** \_\_\_\_\_

**PRINT NAME** \_\_\_\_\_

**Chair of the Local Committee**

*The Birmingham Federation of Maintained Nursery Schools follow the policies and procedures from Birmingham City Council including BCC Financial Procedures Manual and Birmingham Safeguarding Children Board (BSCB) which includes the Government's Prevent Strategy.*

**The nominated officer for the Gifts and Hospitality Register of Adderley, Highfield and Gracelands Nursery Schools are:**

**Sharon Lewis and Vanessa Frank    Executive Head teacher**

## **Gifts, Hospitality & Anti-Bribery**

1 Purpose

2. Official and Unofficial Funds

3. Gifts and Hospitality Given

4. Gifts and Hospitality Received

5. Gifts and Hospitality Register

6. Liability for Income Tax and National Insurance Contributions

7. Long Service Awards

8. Anti-Bribery

Appendices:

Appendix A. Gifts and Hospitality Register

Appendix B. Annual Return for the Provision of Gift and Rewards for  
Employees

## 1. Purpose

- This policy applies to all of the schools that form the Birmingham Federation of Maintained Nursery School. 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.
- Comply with the City's expectations on the giving and receiving of gifts and hospitality and the use of school budget share and other unofficial school funds.

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

## 2. Bribery

- 2.1 Our school is committed to the highest ethical standards and acting with integrity in all business activities.
- 2.2 Bribery by, or of, employees, agents or consultants, or any person acting on behalf of the school will not be tolerated. The senior leadership team is committed to implementing effective measures to prevent, monitor and eliminate bribery.
- 2.3 Bribery and corruption by individuals is punishable by up to ten years' imprisonment and the school could face an unlimited fine and serious damage to its reputation. Therefore our school takes its legal responsibilities very seriously.
- 2.4 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 function or activity.
- 2.5 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 his/her duties.
- And, in either case, the school does not have the defence that it has adequate procedures in place to prevent bribery.

### 3.0 Unacceptable Practice

3.1 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 **Adderley, Highfield and Gracelands Nursery Schools** - 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.

### 4.0 Acceptable Practice

4.1 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.
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- It does not include cash or a cash equivalent i.e. vouchers, gift certificates.
- It is appropriate in the circumstances i.e. 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.

4.2 All employees are advised, in all circumstances, to consider whether the gift or hospitality is reasonable and justified and to consider the intention behind the gift.

## **5.0 Charitable donations**

5.1 Charitable donations are considered to be part of our school's wider purpose. There are times when we may support a number of carefully selected charities. We may also support fund raising events involving employees. Our school only makes charitable donations that are legal and ethical. No donation must be offered or made in the name of the school without the prior approval of the Head Teacher.

## **6.0 Reporting Suspected Bribery**

6.1 Employees are encouraged to raise concerns about any suspicion of bribery or corruption at the earliest possible opportunity. 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.

All concerns should be reported following the procedure set out in the school's separate Whistleblowing and Serious Misconduct Policy.

6.2 All reports of bribery will be investigated thoroughly and in a timely manner by the appropriate member of the senior leadership team and in the strictest confidence. Employees are required to assist in any investigation into possible or suspected bribery.

6.3 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.

## **7.0 Following Investigation**

7.1 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. Our 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.

## **8.0 Record Keeping**

8.1 School keeps financial records and has appropriate internal controls to provide evidence for the business reasons for making payments to third parties.

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

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

## **9. Official and Unofficial Funds**

9.1 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
- Devolved Capital
- Educational Visits
- Music Tuition

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.

9.2 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.

Examples of such funds include:

- School Funds
- Tuck Funds
- Vending Machine Funds
- PTA Funds

## **10. Gifts and Hospitality Given**

10.1 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.

10.2 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.

10.3 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.

10.4 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.

10.5 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.

10.6 Under no circumstances should alcohol be purchased using official or unofficial funds.

10.7 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.

10.8 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 Governing Board approval. 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.

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

## **11. Gifts and Hospitality Received**

11.1 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.

- 11.2 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.
- 11.3 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 – Executive Head Teachers, Bursars, Business Managers, Budget Holders etc. Accordingly all such staff should lead by example and uphold high standards of integrity.
- 11.4 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 Executive Head Teachers, the Chair of Governors.
- 11.5 A ‘trivial gift’ 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.
- 11.6 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 or the Directorate or to obtain a decision from it. It is important to avoid any suggestion of improper influence.
- 11.7 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.
- 11.8 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.

**11.9 If any gifts 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 Board on a termly basis. Failure to record the receipt of any gifts or hospitality will be deemed as a disciplinary matter.**

11.10 Please note that where hospitality is provided at an official function of the City Council there will be no need to declare it within the Gifts and Hospitality Register.

11.11 If schools are in any doubt over any gift or offer of hospitality they should seek appropriate advice from the Directorate. Corruption and bribery are criminal offences and the City Council will not hesitate to refer such issues to the police for prosecution.

## **12. Gifts and Hospitality Register**

12.1 High ethical standards, along with open and transparent arrangements, are essential to ensure integrity of all staff employed by the City Council.

**Accordingly the details of all gifts and/ or hospitality received or offered over the value of £20 must be discussed with the Executive Head Teacher (or Chair of Governors in the case of the Executive Head Teacher her/himself) and will be subject to managerial review. All items of this value or greater are to be recorded in the Gifts and Hospitality Register.**

12.2 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. The individual responsible for this log in our school is named on the first page of this policy.

## **13. Liability for Income Tax and National Insurance Contributions**

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

13.2 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.

13.3 ‘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).

13.4 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.

## **14. Long Service Awards**

14.1 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.

**Appendix A**

REGISTER OF GIFTS AND/OR HOSPITALITY				
<b>Adderley, Highfield and Gracelands Nursery Schools –</b>				
Please use this sheet to record any gift or hospitality received from _____				
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**

**BIRMINGHAM CITY COUNCIL SCHOOLS’ ANNUAL RETURN FOR HM REVENUE & CUSTOMS PROVISION OF GIFTS AND REWARDS FOR EMPLOYEES**

**Adderley, Highfield and Gracelands Nursery Schools - RETURN FOR TAX YEAR: \_\_\_\_ADD  
DATES HERE\_\_\_\_\_**

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 the Schools Finance Team, Ground Floor, 10 Woodcock St , Aston , Birmingham B7 7XA no later than 31st May each year.

Signed: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_