

## Gifts and hospitality

*The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections.*

The purpose of this guidance note is to advise schools on Ealing LA's policy on the giving and receiving of gifts and hospitality and the use of School Budget Share and other unofficial School Funds.

### Official funds

Defined as any fund, provided by the Local Authority (LA) or other body to meet the Ealing LA's 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.

### Unofficial funds

Defined as funds operated, wholly or in part, by any employee of the school because of his/her employment, for which the LA 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

#### 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.

2.2 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.

2.3 A pool of refreshments such as tea, coffee, milk and sugar for consumption by visitors to the school is permitted (if agreed by governors and is included in the school's finance policy) 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.

2.4 If meetings with visitors to the school extend through the lunchtime 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.

2.5 There may be occasions when more than light refreshments are required to entertain visitors to Ealing. Expenditure of this nature should be agreed, in advance, with the Governing Board (GB) and setting out the reasons for granting approval.

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

2.7 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.

2.8 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 GB approval.

2.9 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.

#### Gifts and hospitality received

3.1 School staff need to understand the acceptance of any gift/s 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 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 requirement is that the individual must get the permission of either the headteacher or in the case of the offer being made to the headteacher, the Chair of Governors, before accepting any gifts or hospitality.

3.5 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.

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, the Directorate, or to obtain a decision as a result. 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.

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

For further information, please refer to HR [Code of Conduct for Schools](#) regarding gifts and hospitality.

## **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 Ealing LA. Accordingly, gifts and/or hospitality must be discussed with the headteacher 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 LA representatives.

## **Long Service Awards**

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

## **Contacts**

School accountancy service, [SchoolsAccountancyServices@ealing.gov.uk](mailto:SchoolsAccountancyServices@ealing.gov.uk)

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