



Achieving together in faith

Holy Cross Catholic MAC

Hospitality and Gifts Policy and Procedures

2024 - 2025

Responsible for Policy	Martyn Alcott
Resources Committee Approval Date	16/10/2024
Posted on Website	30/10/2024
Sent out to Schools	30/10/2024
Date of Policy Review	16/10/2025

1. General

This is Holy Cross MAC's approved Code of Conduct relating to the offer and/or acceptance by staff of gifts and hospitality of whatever nature from outside individuals or organisations.

Within the terms of the Code, staff and MAC Representatives/Directors are expected to exercise common sense. If they are in any doubt they must consult the Catholic Senior Executive Leader, Headteacher or Chair of the MAC Board or Chair of the Local Governing Body and in every case declare the acceptance of a gift or hospitality in the register kept by the MAC, using the MAC's 'Declaration of Gifts and Hospitality' form.

The process set out is designed to safeguard MAC Representatives/Directors and staff from any misunderstanding or criticism.

The general principles which govern gifts and hospitality are:

- a. Offers of hospitality should only be accepted if there is a genuine need to represent the MAC.
- b. Gifts may be accepted outside these principles in exceptional circumstances.
- c. The Code of Conduct applies to all Directors/MAC Representatives and staff of Holy Cross Catholic MAC
- d. To determine whether a gift or hospitality is acceptable, the 'PROVEIT' test should be applied by staff and referred to the Headteacher/Chair of MAC Committee if in doubt. (See Appendix A)
- e. Registers are accessible for viewing by the following appropriate officers:
Catholic Senior Executive Leader, Headteacher, Directors, Chief Finance and Operating Officer and External Auditors.
- f. Any request by a member of the public to view the Register of Declarations of Gifts and Hospitality will be referred to the Catholic Senior Executive Leader or Headteacher. In considering any request, the requirement for the MAC to be open and transparent will be balanced against the requirements of the Data Protection Act 1998.

2. Hospitality

The following principles should be followed in deciding whether or not to accept hospitality. Staff and Directors should ask themselves whether members of the public, knowing the facts of the situation, could reasonably think that they might be influenced by the hospitality offered. If the answer is yes, the hospitality should be declined. In making judgements, relevant facts to take into account include the person/organisation offering the hospitality, its scale and nature, and its timing in relation to decisions to be made by the MAC.

Care should be taken to avoid situations in which an individual Director or member of staff is the sole person invited to partake of hospitality or where it creates a pattern of receiving hospitality from that organisation.

Examples of when it may be proper to accept hospitality (always depending upon the particular circumstances) are as follows:

- a) attendance at conferences, events and demonstrations of equipment organised by outside bodies where there is a service interest;
- b) attendance at events or functions where there is a demonstrable need for the MAC to be represented to either give or to receive information or to participate as part of the MAC's corporate image;
- c) attendance at events or functions which are part of the civic, cultural or sporting life of the MAC;
- d) working lunches where this is an appropriate and effective way of conducting business and the refreshments provided are on a reasonable level.

3. Gifts

All personal gifts should be refused or donated to charity unless they come within the categories set out below.

- a. Gifts of the following type may be accepted:
 - b. Modest gifts of a promotional character, eg calendars, diaries and other similar articles. (See also point 4);
 - c. Gifts on the conclusion of any courtesy visit to an outside organisation of a sort normally given by that organisation.
 - d. Gifts up to £50 in value.
- a. Gifts which are intended for the MAC as a corporate body or intended for the MAC can be accepted but must not be retained by the individual who receives them. Such gifts should be passed to the MAC as appropriate.

4. Gifts to Staff

Gifts may be provided to staff and are not taxable as a benefit for the employee if ALL of the following apply:

- it costs £50 or less to provide
- it isn't cash or a cash voucher
- it isn't a reward for their work or performance
- it isn't in the terms of their contract

This is known as a 'trivial benefit'. The employee doesn't need to pay tax or National Insurance or let HM Revenue and Customs (HMRC) know.

5. Registration of Gifts and Hospitality

Staff must, within 28 days of accepting any gift or hospitality with an estimated value in excess of £50, provide written notification to the Headteacher using the 'Declaration of Gifts and Hospitality' form (Appendix B).

All offers accepted should be recorded in case of any queries, in particular through FOI requests. The Declaration of Gifts and Hospitality forms must be completed in full, setting out full details of the offer or the gift and or hospitality received as well as:

- a. estimated or actual value;
- b. an indication from the Headteacher as to why acceptance of the offer is authorised;
- c. the employee's/Director's printed full name and signature; and
- d. the Headteacher's printed full name and signature.

6. Reimbursement of Non-Staff Expenses (such as Speakers etc)

Where a person who is not a member of staff, such as a visiting speaker, has incurred expenses in attending a MAC/School event the MAC/School may reimburse these expenses under the following conditions:

Expenses are only to be incurred and reclaimed by non-MAC employees, where:

- The reclaiming of reasonable expenses is agreed in advance by the CFOO or Headteacher
- it is not practical for the MAC/School to pay for the goods or services directly rather than an expense claim being raised
- All expenditure is simply a reimbursement supported by receipts and are not in any way a payment for a service
- The expenditure is the best way of achieving the proposed objectives
- Payments are in line with the ATH such as no alcohol etc

Parish Churches Supporting Religious Events such as masses.

Where a parish church has supported the provision of a mass by either the use of their premises or the support of the local priest/clergy, a small donation of up to £200 may be made to the church or organisation, as appreciation for their assistance. No payments can be made to an individual.

7. Monitoring

Each School and the MAC Central Establishment maintains a register of gifts and hospitality accepted.

The pro-forma (see Appendix B) detailing the individual declarations should be kept in the Register. Any concerns/issues identified should be noted and an action plan put in place.

8. Penalties for Breaching the Code

The MAC's disciplinary procedures may be applied where it is found that breaches of the Code have occurred.

9. Monitoring of the Code

As part of its role in promoting high standards of conduct, the Resources Committee may request to see the register at any time.

10. Retention of Documentation

Documentation in the Register will be kept for seven years.

11. Tax implication

The company recognises the need to raise awareness of any tax implication

Appendix A

Holy Cross Catholic MAC

The PROVIT (Acronym) test :

Whether or not the offer is acceptable:

	Token, thanks or seeking a favour?	
Purpose	Token or thanks (Y/N)	
	Favour (Y/N)	
Rules	What are they? Does this situation conform?	
O penness	Is the offer transparent?	
V alue	Expensive or inexpensive?	
E thics	Does the offer fit with MAC ethics?	
I dentify	Is this an exceptional circumstance?	
T iming	Who has made the offer? Are you about to make a decision affecting the giver?	

Appendix B

Gift and Hospitality Declaration: - Received or Given

Employee, Governor or Director Name:	Job Title:	Workplace Location:
		Contact Telephone Number:
Description of Gift or Hospitality:		Approximate Value:
State if i) Received from or ii) Given to (name the individual and organisation):		Date Received or Given:
Additional comments (e.g. state if prior approval was given) or any other relevant information:		