



## GIFTS AND HOSPITALITY

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## **Gifts and Hospitality**

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## **Gifts and Hospitality**

### **1 Purpose**

- 1.1 The purpose of this guidance note is to advise schools on the City's policy on the giving and receiving of gifts and hospitality and the use of school budget share and other unofficial school funds.

### **2 Official and Unofficial Funds**

- 2.1 Official funds are defined as any fund, provided by the Local Authority or





## **5. Gifts and Hospitality Register**

- 5.1 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.
- 5.2 The Gifts and Hospitality Register should be held and maintained by a nominated officer within the school and should be freely available for

## **7. Long Service Awards**

7.1 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**

**SCHOOL:** \_\_\_\_\_

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



**BIRMINGHAM CITY COUNCIL**

**SCHOOLS' ANNUAL RETURN FOR HM REVENUE & CUSTOMS  
PROVISION OF GIFTS AND REWARDS FOR EMPLOYEES**

SCHOOL: .....

RETURN FOR TAX YEAR: .....

