

ENTERTAINMENT, GIFTS AND HOSPITALITY POLICY

1.0 INTRODUCTION

- 1.1 Because the Company is a non-departmental public body, owned wholly by HM Government, its employees have a duty to show high standards of propriety in offering business entertainment (which includes business lunches) and receiving hospitality (including business lunches) or gifts.
- 1.2 This policy provides guidance on offering business entertainment and receiving hospitality or gifts, however it is recognised that not all circumstances can be accounted for. Any gifts, benefits or hospitality offered that fall outside this policy should be discussed and agreed with the Chief Executive prior to acceptance.
- 1.3 As a general rule the appropriate level/value of any such activity will be modest.
- 1.4 The Company will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses in breach of this policy may result in disciplinary action.

2.0 ENTERTAINMENT (INCLUDING BUSINESS LUNCHESES)

- 2.1 Any expenditure on entertainment must be for appropriate business entertainment and you must receive authorisation from your Director prior to the expenditure being incurred.
- 2.2 Subject to authorisation, an employee on Company business can claim for the entertaining of press, customers or stakeholders (see expenses policy for how to claim).
- 2.3 In all cases when claiming expenses for entertaining, the claim form should specify the individual(s) and organisation(s) on whose behalf the expense is being incurred.
- 2.4 Expenditure on entertainment will only be authorised if there is an appropriate balance of those receiving the entertainment between employees and non-employees of the Company. The exception to this is authorised working lunches/dinners with colleagues, which can be claimed as subsistence under the Company's expenses policy.
- 2.5 In the case of an organised function or meal promoting the Company or generating business or other stakeholder interest then this will be

treated as marketing/promotional expenditure which will need to be authorised by the Head of Corporate Services.

Note: Expenses incurred in the entertainment of non-Company employees will need to be shown separately for tax purposes.

3.0 GIFTS/HOSPITALITY

- 3.1 Employees should not accept any gift, benefit or hospitality from any person or organisation in relation to the performance or non-performance of Company business. In addition employees should not allow their family or friends to accept such gifts in relation to Company business.
- 3.2 Casual gifts offered, e.g. at Christmas time, may not be connected in any way with the performance of duties so as to constitute a breach of this policy. However unless such gifts are both of low intrinsic value and provide no personal advantage to the individual, they should be politely but firmly declined. In cases of doubt, employees should consult their Director or decline acceptance. Any gifts of a monetary or quasi-monetary nature e.g. vouchers, should not be accepted and should be returned explaining the Company's position. Any gifts accepted should be approved by your Director and notified to HR to be included on the Company register of gifts and hospitality.
- 3.3 Accepting hospitality (including business lunches or dinners) is generally acceptable, or even expected, if attendance is in an official capacity. However particular care is needed where the individual or organisation offering hospitality stands to benefit commercially or in other ways from the goodwill of the Company. As a general rule the appropriate level/value of any such activity must not be excessive (or, as can often be the case, perceived to be excessive) in relation to the purpose of the activity. In case of doubt, employees should consult their Director. In any event notification should be made to the company register of gifts and hospitality, which is held by HR.
- 3.4 Where such hospitality involves spouses/partners then approval will need to be obtained from the Chief Executive and notification made to the Company register of gifts and hospitality.
- 3.5 Inappropriate gifts, benefits or hospitality, if offered or received, should be returned with a letter politely explaining that the Company's employees are prohibited by policy from accepting them. A copy of the letter must be forwarded to the Chief Executive.

- 3.6 Finally you should not offer any gift or benefit to any person in relation to company business.
- 3.7 You should review our Anti-Bribery and Corruption Policy for further information regarding gifts/hospitality.