



Gifts and Hospitality Policy and Procedure

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POLICY/PROCEDURE

1. Policy Statement

The University of Wolverhampton is committed to conducting its activities fairly, honestly and openly, in accordance with relevant legislation, and to the highest standards of integrity.

It is essential that our stakeholders can be confident that decisions are made for good and proper reasons and are not influenced inappropriately by the interests of any third parties. Therefore, you should not compromise your role at the University by accepting gifts or hospitality that might be perceived as having influenced any such decision.

This policy commitment is not just a cultural and ethical commitment, it recognises that bribery is a criminal offence in the United Kingdom and abroad, and corrupt acts expose you and the University to the risk of prosecution, fines and imprisonment, as well as endangering the University's reputation.

In delivering its objectives the University maintains a 'zero tolerance' approach to fraud and corruption, whether it is attempted from outside the University (the public, partners, contractors, suppliers or organisations) or within (staff and students). You should always exercise caution concerning the acceptance of gifts or hospitality. As a member of the University, you must adhere to this policy and any breach of this policy will be regarded as a serious matter and may result in disciplinary action.

In support of these objectives this policy details the University's expectations of employees and those working on behalf of the University regarding the acceptance of gifts and hospitality in relation to their role.

It is a criminal offence for those working on behalf of the University to corruptly receive any gifts, loan, fee, reward or advantage for doing, or not doing anything, or showing favour or disfavour, to any person, in their work capacity.

Excessive or lavish gifts or hospitality accepted in relation to your role at the University may amount to bribes. We have the Anti-Corruption and Bribery Policy which sets guidance for this area ([WLV Policies - University of Wolverhampton](#)).

It is appropriate for the University to set reasonable limits on the giving and receipt of gifts, entertainment and hospitality, and to record such activities, in order to ensure that they fall within reasonable thresholds of value, frequency of accepting gifts or hospitality and that they cannot be construed as unlawful inducements or compromise your role.

While working at the University, you may only give and receive gifts and hospitality within the thresholds set out in this policy and you must follow the process for declaring that you have been

offered such gifts and hospitality.

For those of our colleagues who travel in their role, it is recognised that the policy and regulations set out in this policy may conflict with local law or custom and practice in countries outside the United Kingdom. Where a local **law** conflicts with this policy or with relevant English legislation and/or imposes stricter obligations, members of the University must comply with that local law.

Where a local **custom or practice** departs from this policy or from relevant English legislation, members of the University must comply with this policy and English legislation.

All staff are responsible for the success of this policy and staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Chief Operating Officer via Transparency@wlv.ac.uk.

2. Introduction

The offering and acceptance of modest gifts and hospitality may be considered an accepted part of normal business or as a means of fostering and developing business relationships.

It is important that the giving or receiving of gifts and hospitality can stand up to internal and public scrutiny. The Policy sets out the principles and requirements expected of you in offering and receiving gifts and hospitality.

The University has a series of policies to ensure that you always act in compliance with the Bribery Act 2010, and other legislative and regulatory requirements and guidance, in relation to conflicts of interest. ([WLV Policies - University of Wolverhampton](#)).

3. Scope

This policy applies to all members of the University; employees, workers, officers, consultants, contractors, governors, students, student workers (including work experience and graduate placements), apprentices, secondees, any third-party representatives, volunteers, interns, casual workers, agency workers, visiting lecturers, honorary contracts and sponsors engaged with the University in the UK or overseas. This list is not exhaustive due to the nature of the changing roles but if you work in any capacity for the University then you would automatically be included even if your role is not listed definitively here.

A person associated with the University includes any individual or organisation performing services for and on behalf of the University, which may include students, recipients of grants, partners in collaborative working arrangements and joint ventures, suppliers, distributors, business contacts, agents, advisers, and government and public bodies.

The Policy does not apply to:

- Gifts and hospitality which the University offers to its own staff or governors (e.g., Annual Staff Awards),
- Philanthropic gifts and donations offered to, and accepted on behalf of, the University, which is covered by the Donations Procedures ([Make a donation - University of Wolverhampton \(wlv.ac.uk\)](http://www.wlv.ac.uk)).

For the purposes of this policy, “University” refers to the University of Wolverhampton and any of its subsidiary companies.

4. Definitions

For the purposes of this policy:

Gift means the receipt or offer of any item of value, including any token of appreciation and gratitude, gift vouchers, cash, physical gifts (e.g. a bottle of wine) or other items of value (e.g. sports tickets) whether offered, given or received.

Hospitality means any attendance at social events, conferences, functions, or other occasions, business lunches or drinks (whether they include a business purpose or not and whether received or offered) and any travel or accommodation provided in connection with the Hospitality.

5. Personnel Responsible for the Policy

The University’s Board of Governors has overall responsibility for this Policy, and for monitoring the effectiveness of its application. All staff at the University are responsible for implementing and upholding the principles of this Policy. The University Executive Board sees this as a key policy for the University, and oversight of this policy is through the Audit and Risk Committee.

The Chief Operating Officer oversees the Gifts and Hospitality Policy for the University.

The Chief Operating Officer, in conjunction with the Board of Governors, will review this policy from a legal and operational perspective:

- At least every three years,
- Whenever there is a significant change in related legislation; or
- As a consequence of specific cases.

All staff are responsible for the success of this policy and staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Chief Operating Officer via Transparency@wlv.ac.uk.

Corporate Governance is the main source of advice on the operation of this Policy and is responsible

for:

- The communication of the University's Gifts and Hospitality Policy,
- Seeking assurance from Faculty Deans and Professional Services Directors that this policy is being adhered to at a local level, and
- All appropriate reporting is taking place and being recorded centrally.

6. What Gifts or Hospitality can I offer or accept?

You may only offer or accept a Gift or Hospitality in accordance with this Policy.

You must not accept any gift or hospitality where, there is or could be, any expectation that it will lead to a business advantage for a third party. Similarly, you must not offer gifts or hospitality in connection with University business where there is or could be any expectation that it will lead to a business advantage for the University.

You must not offer or accept Gifts or Hospitality that may affect, or be seen to affect, your professional judgement.

You should never:

- Offer, promise or give a Gift or Hospitality, where this may be construed as a bribe or be otherwise improper.
- Offer or agree to accept a Gift or Hospitality, where this may be construed as a bribe or be otherwise improper.
- Offer, promise or give a Gift or Hospitality, to a public official where this may be construed as a bribe or an attempt to influence the public official in their capacity as such (remembering that public officials may include employees of state-owned entities).

All Gifts and Hospitality (whether given or received), must:

- Be approved in line with the limits given below,
- Be proportionate and reasonable having regard to the recipient and not give rise to any ethical concerns and must have a genuine and legitimate purpose, such as the promotion of the University's services or to establish cordial relationships with those with whom we work,
- Not risk being perceived as lavish or excessive (for example, it should not include any unjustifiable "add-ons" such as the provision of travel, or entertainment of spouses or family members),
- Comply with all applicable local laws as well as the Bribery Act (if given or received outside of the UK) and comply with any other rules relevant to the recipient (such as their own organisation's policies in this area),
- Not be offered or received at an inappropriate time (such as during a competitive tender involving the recipient or in advance of another business decision the recipient is involved with), which might risk being perceived as improperly influencing the recipient,

- Be given openly, not secretly; and be correctly and transparently documented in the University's Gifts and Hospitality Register.

7. Gifts, Hospitality, Approvals, Declaration Required and Limits

Scholarly Works

You are permitted to give and receive gifts of scholarly works provided that you declare such gifts in accordance with this policy. For the purpose of this policy, a scholarly work is a text or reference work (printed or in digital form) given or received by a member of the University for academic and/or professional purposes.

Gifts

Gifts with a value of less than £20:

- May be given and accepted and do not need to be declared.
- Where three gifts with a value of less than £20 have been given or accepted, in an academic year, this must be declared on the University's Gifts and Hospitality Register.

Gifts with a value greater than £20 but less than £75:

- May be given and accepted but must be declared on the University's Gifts and Hospitality Register,
- The circumstances in which the gift is given or accepted must be in accordance with this Policy.
- The declaration must be made irrespective of whether the gift is accepted or not.
- For the avoidance of doubt, where a gift has a value of up to £75 and the circumstances in which such a gift is offered could reasonably be deemed to conflict with the requirements of this policy, the gift must be declined, and the circumstances declared.

Gifts with a value greater than £75:

- Must not be given or accepted without prior permission from the Central Secretariat.
- A clear reason should be recorded on the University's Gifts and Hospitality Register as to why it was permissible to offer or accept such a gift.
- In the absence of such authority, the gift must be declined, and a declaration must be made.
- Where it has not been possible to obtain prior permission and the gift is given or accepted (for example where refusal of a gift may offend) it must be declared within five (5) working days and handed to the Central Secretariat for processing and will either be retained as a Corporate Gift or donated to the Vice Chancellor's Designated Charity (link to guidance and forms can be located here: [Transparency - University of Wolverhampton \(wlv.ac.uk\)](https://www.wlv.ac.uk/transparency)).

A common sense approach should be applied to the valuing of gifts (using an actual amount, if known, or an estimate that a reasonable person would make as to its value).

Gifts between members of the University

Birthday, leaving or other gifts exchanged between members of the University by virtue of a personal friendship would not normally be subject to the restrictions in this policy. However, the policy does apply to any gift associated with the conduct of the University's business, which would include a gift from a student to a member of staff.

Members of staff may accept personal gifts from their supervisors or line managers without declaring them provided that such gifts are not in the form of cash (unless it is a valid group collection) and the value and circumstances of the gift comply with the provisions of the paragraph above.

Hospitality Approval and limits

Hospitality must only be accepted when there is a legitimate business reason, and it is proportionate to the nature and purpose of the event.

This policy does not prohibit reasonable hospitality (given and received) to or from third parties provided the requirements below are met.

Hospitality

Hospitality with a value of less than £20:

- May be given and accepted and need not be declared.
- Where hospitality is provided or accepted, under a value of £20, three times in an academic year, this must be declared on the University's Gifts and Hospitality Register.

Hospitality with a value greater than £20 but less than £75:

- May be given and accepted but must be declared on the University's Gifts and Hospitality Register,
- The circumstances in which the hospitality was given or accepted must be in accordance with this Policy.
- The declaration must be made irrespective of whether the hospitality is accepted or not.

Hospitality with a value greater than £75:

- Must not be given or accepted without prior permission from the Central Secretariat.
- A clear reason should be recorded on the University's Gifts and Hospitality Register as to why it was permissible to give or accept the hospitality.
- In the absence of such authority, the hospitality must not be provided or must be declined and the circumstances must be declared.
- Where it has not been possible to obtain prior permission and the hospitality is given or accepted (for example where refusal may offend) it must be declared within five (5) working days (link to guidance and forms can be located here: [Transparency - University of Wolverhampton \(wlv.ac.uk\)](https://www.wlv.ac.uk/transparency)).

A common sense approach should be applied to the valuing of meals and refreshments (using an actual amount, if known, or a reasonable estimate).

Gifts and Hospitality from suppliers or contractors

Gifts and Hospitality from suppliers or contractors doing business (or likely to do business) with the University must be declined, whatever their value.

Gifts and Hospitality outside of the UK

The Central Secretariat must approve all gifts and hospitality, other than low value corporate memorabilia offered, given or received outside of the UK.

Academic Activities (Admissions and Awards)

It will not be appropriate to accept any Gift or Hospitality from any third party who is concerned with or has an interest in the recruitment or admission of a student or students to the University; or the award of any academic qualification or grading, by the University, of a student. This could be an offer made by the student themselves or by a third party, such as a relative or a recruitment agent.

It will also not be appropriate to request or to accept a request for an award of an academic qualification outside of the University's established procedures and in circumstances where the honour could be perceived as a bribe.

Prior Permission

It is recognised that, in some exceptional cases, it may not be possible to anticipate value nor obtain the prior approval referred to above. In those circumstances the member of the University must make an on-line declaration within five (5) working days of having provided or accepted the Gift or Hospitality.

If the member of the University is abroad, they must make their declaration within five (5) working days of returning to work.

The Central Secretariat will determine whether the acceptance was appropriate and determine any appropriate course of action to be taken. It should be noted that such cases will be regarded as exceptional.

How to make a declaration

All members of the University can make on-line declarations for Gifts and Hospitality at the University's designated Transparency page:

<https://www.wlv.ac.uk/about-us/governance/legal-information/corporate-compliance/transparency/>

8. Gifts and Hospitality Register

The Central Secretariat will maintain a Gifts and Hospitality Register, which will be confidential and will hold information, which the University is required to make public in compliance with applicable legislation or regulation.

Information about the interests of members of the University will be held on the Gifts and Hospitality Register for the term of an individual's employment, consultancy or association with the University and for a period of seven (7) years following the termination of that relationship.

Access to the Gifts and Hospitality Register

The Head of Procurement will be permitted to inspect the Gifts and Hospitality Register to assist with the management of any conflicts of interest within their specific areas.

Members of staff will be permitted to inspect the information recorded/held on the Gifts and Hospitality Register about them by applying to the Central Secretariat for permission and providing satisfactory proof of identity.

Managers and investigating officers may seek permission from the Chief Operating Officer to review an individual's entry in the Gifts and Hospitality Register as part of an investigation of a complaint, whistleblowing, or disciplinary matter.

Access to the Register of Gifts and Hospitality will be at the discretion of the Chief Operating Officer, who may allow or prevent access to the information held on the Gifts and Hospitality Register in such way as meets the public interest in disclosing and managing conflicts of interest and permits the proper management of the University and the conduct of its business in accordance with this policy.

9. Travel, Accommodation and Subsistence

Members of the University are:

- Not normally permitted to accept offers of travel, accommodation or subsistence from external organisations or individuals and, where this is offered and declined, they must make a declaration, and
- Required to make a declaration where a period of annual leave will be associated with a business journey either in the UK or overseas, for which an expenses claim will be made against the University in respect of costs associated with the journey or part of the journey.

Exceptions to the above rule may be permitted with the prior written consent of the relevant Dean of Faculty or Professional Services Director in specific circumstances where acceptance could not reasonably be construed as an inducement or lead to a conflict of interests for example, a case where a member of the University is invited to present at a conference and the invitation includes the payment

of reasonable travel and subsistence costs at rates consistent with the policies and regulations of the other party.

All acceptances must be recorded on the Gifts and Hospitality Register.

10. Tax and National Insurance

Small gifts of goods made to employees (or a member of their family or household) from a third-party are exempt from tax if the following conditions are met:

- The gift is not provided by the employer, or a person connected with the employer,
- Neither the employer, nor a person connected with the employer, directly or indirectly procured the gift,
- The gift is not made in recognition, or in anticipation, of particular services performed by the employee,
- The gift is not in cash or in vouchers or securities that can be converted into cash,
- The total cost to the donor of all eligible gifts to the employee in a tax year does not exceed £250, and
- The cost to the person making the gift includes any VAT paid, whether or not it is reclaimable.

Where the cost of a gift (or gifts) an employee receives from the same third party in a tax year exceeds £250, tax will be payable on the full amount of the gifts.

Providing the gifts and hospitality policy is adhered to in respect of the limits set out in section 7, then it is unlikely that any employee gifts accepted from third parties will create a tax/NIC reporting obligation for the University and its employees.

Where gifts are given to employees by the University, as mentioned above, then the trivial benefit rules may exempt such a gift for income tax and NIC implications.

Section 323A Income Tax (Earnings and Pensions) Act 2003 sets out a statutory exemption for trivial benefits. Under this exemption, if an employer provides a benefit to its employees, the benefit is exempt from tax as employment income, if all the following conditions are satisfied:

- The cost of providing the benefit does not exceed £50 (or the average cost per employee if a benefit is provided to a group of employees and it is impracticable to work out the exact cost per person);
- The benefit is not cash or a cash voucher.
- The employee is not entitled to the benefit as part of any contractual obligation; and
- The benefit is not provided in recognition of particular services performed by the employee as part of their employment duties (or in anticipation of such services).

The trivial benefit rules are very strict requiring gifts to come from the University rather than an employee making an expense claim.

In respect of hospitality provided by a third-party, providing it was not an incentive or linked to performance, then there are no tax consequences for the University or the employee. Where the University is providing hospitality for employees of other organisations, then provided this is in the normal course of business, no tax consequences arise for the employee. The costs are likely to be

business entertaining for the University.

Where the University solely provides hospitality for its own employees and only University staff are present, then this is staff entertaining and liable to income tax and NIC. Such costs inclusive of VAT would need to be reported on the employee's P11D or if the University does not wish for the employee to suffer that tax charge, then the costs could be included in a PAYE Settlement Agreement with the University settling the tax on a grossed-up basis along with Class 1B NIC. There are some limited exceptions from tax/NIC such as an annual function open to all staff with cost of less than £150 per head including VAT or food provided from the University's own subsidised restaurant for a working lunch.

11. Advice and Guidance

Advice and guidance in relation to this policy can be sought from the Central Secretariat.

If you have any concerns about conflicts of interest and wish to speak to someone confidentially about those concerns, please email Transparency@wlv.ac.uk.

Further information regarding whistleblowing is set out in the Speak Up (Public Interest Disclosure) Policy ([WLV Policies - University of Wolverhampton](#)).

Alongside this Policy, the University has several policies in place to ensure that you act in compliance with the Bribery Act 2010 with policies relating to anti-bribery and corruption, the handling of interests, external positions and payments that could lead to conflicts of interest:

- A Conflicts of Interest Policy, which deals with the identification, recording, and management of conflicts of interest, and
- An Anti-Corruption and Bribery Policy, which deals, primarily, with the University's policy in respect of compliance with the Bribery Act 2010.

All of the above policies can be located here: [WLV Policies - University of Wolverhampton](#).

12. Failure to Comply

All members of the University must comply with the terms of this policy.

If you fail to adhere to the terms of this policy, you may be subject to disciplinary action, up to and including dismissal.

13. Monitoring and Reporting

The Chief Operating Officer (or nominee) will present the Gifts and Hospitality Register quarterly to the University Executive Board and the Audit and Risk Committee identifying the number and type of declarations made under this policy and alert the appropriate officers or body where there is evidence of under-reporting by any member of the University.

14. Training

Training is equipping staff, students (and others where appropriate) with the relevant skills required to comply with this policy. Training relating to this policy and briefings will be made available in a range of formats according to the needs of the trainee and different groups of staff, students and others.

15. Exceptions

There are no exceptions to this policy.

16. Consultation

This policy has been implemented following consultation with:

- University Executive Board
- Human Resources
- UCU
- Unison
- Staff Networks

17. Amendments

This Policy was approved by the University's Executive Board and the Board of Governors in June 2023.

The University may change this Policy at any time, and where appropriate.

18. Contact

For general policy queries, please contact the University Corporate Compliance Team via email: compliance@wlv.ac.uk.

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