

Reviewed: June 2024

GRATUITIES POLICY (inc. Gifts, Tips & Bequests)

PURPOSE

Older people in contact with Age UK Cambridgeshire & Peterborough (AUKCAP) shall be dealt with professionally and with respect, dignity and integrity.

Employees and volunteers shall not benefit from their position of trust.

This policy explains how, as a representative of AUKCAP, you should deal with situations where gifts, tips, loans or bequests are offered.

SCOPE

This policy applies all trustees, employees and volunteers (referred to as staff) and provides guidance to understand and manage the professional relationship between themselves and a 'third party' which could be any individual or organisation you come into contact with during the course of your work for AUKCAP. This could include (but not be limited to) service users, service users families, customers, suppliers, government and public bodies, and political parties.

What is of paramount importance is that the relationship between staff and a third party is on a professional basis and is not a relationship between private individuals. The acceptance of gifts by staff may compromise this professional relationship and may bring the organisation into disrepute.

POLICY

As you build good relationships with people who use our services, this may lead to the giving and receiving of small gifts, tips or being

offered a loan. AUKCAP wishes to give clear guidance to safeguard all parties.

1. Gifts in Kind

- 1.1 Only small tokens of appreciation such as chocolates or flowers can be accepted or given.
- 1.2 All tokens, no matter how small, must be recorded on the Gift Record log which is accessed and updated by Team Leaders/Service Managers. All gifts should be reported to your manager for recording on the Gift Record.
- 1.3 It may be appropriate to share small gifts among staff, volunteers and others. This has the advantage of avoiding personal benefit, but all gifts shared in this way must be recorded on the Gift Record log.

2. Monetary Gifts or Tips

- 2.1 AUKCAP actively discourages the acceptance of monetary gifts. Monetary gifts include cash and vouchers that are exchangeable for cash. Where a client insists on a monetary gift being accepted, the following conditions shall apply:
- 2.2 The monetary gift from any one client must not exceed £20 in any one calendar year.
- 2.3 **Under no circumstances may you solicit or coerce service users to offer gifts.**
- 2.4 All monetary gifts must be recorded on the Gift Record Log.
- 2.5 You may choose to keep monetary gifts or tips as described above, or donate them to AUKCAP

3. Loans

Under no circumstances may you solicit, coerce or accept if offered, monetary loans from service users or their families.

Loans accepted from service users could:

(a) be construed as 'Abuse' as detailed in AUKCAPs policy and procedures for Safeguarding Adults, and may lead to disciplinary action.

(b) be held to be unlawful if it gave rise to a later complaint.

You are not permitted to make any loan to a service user or their relative. This does not prevent an application to AUKCAP for assistance on behalf of the service user in case of emergency or hardship.

4. Buying Goods and Services

You shall not buy from, or sell to a service user any goods, objects or services (other than services provided by AUKCAP). You should not buy or sell any goods or services on behalf of a service user and receive a commission.

If you are asked to dispose of any unwanted items, you must not personally profit from that disposal.

5. Bequests and Legal Agreements

You must not agree to be party to any legally binding agreement in respect of AUKCAP service users, such as acting as a Power of Attorney, agreeing to become an executor of a will, and witnessing or changing wills. Staff must also not agree to be a beneficiary of a will, nor solicit a bequest.

In the event that staff learn of an unexpected bequest from a service user, staff shall immediately advise their line manager. Staff may, at the discretion of the line manager, be permitted to accept a small personal item or memento and this will be recorded. Staff shall not be permitted to keep items of value or monetary bequests and shall pass these to AUKCAP.

6. Bribery and Corruption

What is bribery? – A bribe is an inducement or reward offered, promised or provided in order to gain commercial, contractual, regulatory or personal advantage. The Bribery Act 2010 makes it a criminal offence to seek a bribe, offer a bribe, or for Line Management to turn a blind eye to any wrongdoing. AUKCAP will never condone any practice of this nature and it will be

considered a disciplinary offence regardless of the outcome of any criminal investigation.

Employees must be aware that it is a serious criminal offence for them corruptly to receive or give any gift, loan, fee, reward, or advantage for doing, or not doing anything, or showing favour or disfavour to any person while the employee is acting in his or her official capacity.

Seeking advice and support in any situation which causes concern and following our Gratuities Policy will help staff demonstrate that any such rewards received have not been corruptly obtained. In the unlikely event that circumstances arise where you are to make a gift on behalf of AUKCAP in circumstances that could be interpreted as seeking to influence an individual corruptly then written authority from the Chief Executive must always be obtained. Any gift made on behalf of AUKCAP will not be sanctioned where there could be any suspicion of wrongdoing.

The absence of actual corruption is not, in itself, sufficient. Avoidance of any grounds for suspicion of corruption is also important at all times and particularly where contracts are being negotiated. Employees should wherever possible, avoid negotiating with a potential contractor, supplier, or purchaser on a one-to-one basis. Where one-to-one negotiations are involved, including telephone negotiations, the employee must ensure that all steps in the negotiations are recorded in writing and the Chief Executive has been made aware of and approved those steps and the outcome of the negotiations.

7. Taxation

7.1 All monetary gifts and tips received in the course of employment are taxable. You must report all monetary gifts and tips as set out in sections 1 and 2 of this Policy so that AUKCAP can deal with such payments in accordance with tax / PAYE regulations.

7.2 Non-cash awards

Small gifts given by a third party may be exempt from tax and NIC if **all** the following conditions are met:

- a. The gift consists of goods or a voucher that are not exchangeable for cash
- b. The third party making the gift is not the employer or a person connected with the employer
- c. The gift is not made in recognition of, or in anticipation of, the performance of particular employment services
- d. The gift has not been directly or indirectly procured by the employer or by a person connected with the employer
- e. The total cost of all gifts made by the provider to the employee, or to members of the employee's family, during the tax year is £250 or less (inclusive of VAT).

8. Reporting, Monitoring and Information

All gifts must be recorded on the Gift record log including details of the recipient, the date received, the name of the Line Manager who has been notified, the item received, the reason for the gift and the name of the giver.

The Board of Trustees may request a report summarising the records from the gift log and are entitled to examine the gifts log at any reasonable time.

Proven failure to comply with this policy may lead to disciplinary action.

MONITORING

This policy will be reviewed within 36 months of adoption.

Gratuities policy approved July 2024 (Date)



Signed by Chair of Trustees