

Gifts, Tips, Legacies and Anti-Bribery Policy and Procedures	
Author	Hilary MacDonald
Division	Chief Executive's Office
For use by	All staff, trustees and volunteers of Age UK Norfolk
Purpose	To establish parameters of good governance around the issues of gifts, tips, legacies and anti-bribery
Key related Documents	
Version	
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1. Introduction

This Policy and Procedures applies to Trustees, staff and volunteers of Age UK Norfolk. It is intended to establish parameters of good governance around the issues of gifts, tips, legacies and anti-bribery.

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal or a breach of trust. A bribe is an inducement or reward offered, promised, or provided in order to gain any commercial, contractual, regulatory or personal advantage.

Before accepting any gift or hospitality, Trustees, staff and volunteers must consider whether it is acceptable to do so and compliant with this Policy and its Procedures.

It is our policy to conduct all of our activities in an honest manner. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships and implementing and enforcing effective systems to counter bribery.

Age UK Norfolk accepts that service users or their spouses, partners, relatives, friends sometimes wish to mark their appreciation of the services Age UK Norfolk has provided with a gift, tip or even a legacy.

To prevent this is unrealistic and could cause offence to people wanting to express their thanks. This Policy and its Procedures provide clear guidance to safeguard all parties.

Broader rules apply under general law to control bribery; these are explained in Section 14.

In principle, under no circumstances must Trustees, staff or volunteers persuade, solicit or coerce service users or any spouse, partner, relative or friend of a service user into giving gifts, hospitality, tips, legacies or bequests.

Furthermore, as a general rule, Trustees, staff and volunteers must not :

- Benefit financially and inappropriately gain from a service user.
- Unless as part of our information and advice services eg Money Matters, be involved in helping a service user to write a will, arranging legacies or bequests.
- Acquire or use property of or in the possession of service users.
- Borrow money from, or lend money to, service users.
- Sell or dispose of goods belonging to people who use services for their own gain.

Similarly, there must be no financial benefit provided by the spouse, partner, relative or friend of a service user and received by a staff member, Trustee or volunteer or by their spouse, partner, relative or friend. In other words, the general rule prevents any monetary gift or other personal benefit from being

received from someone connected with the service user by or the staff member, Trustee or volunteer or someone connected with them.

In addition, as a general rule, Trustees, staff and volunteers must be alert to any signs that a would-be donor may not be able to make an informed decision or may lack capacity to make a decision. In such circumstances a gift or offer of gift must not be accepted and the refusal of the gift must be reported immediately to the appropriate line manager (or in the case of a Trustee, in writing to the Chair or Chief Executive).

Any breach of this policy and procedures will result in the appropriate disciplinary action being undertaken, and if there is any suspicion that a Trustee, staff or volunteer has persuaded, solicited or coerced a service user to provide a gift an alert will be made to the Adult Safeguarding Team.

2. Small Gifts in Kind

Small tokens of appreciation (not exceeding £25 in value) such as consumable items e.g., chocolates, alcoholic drinks, flowers, biscuits, soap, cosmetics and small value things can be received occasionally by staff, Trustees and volunteers. By occasionally we mean at times such as religious festivals and events, birthdays, weddings, anniversaries, retirement, or upon the completion of the provision of a service to the service user.

All tokens, no matter how small and no matter from whom it is received must be immediately reported to the appropriate line manager (or in the case of a Trustee, in writing to the Chair or Chief Executive within 28 days of accepting the gift) and recorded in the Gifts and Hospitality Book held centrally

It may be appropriate to share these small gifts with work colleagues and this has the advantage of avoiding personal benefit. Gifts shared in this way must still be recorded.

It is the responsibility of staff and volunteers to declare if the value of items gifted to them within a 12-month period reaches £100. This must be reported to the Line Manager who in turn must report this to the Chief Executive. Cumulative value of gifts over a 12-month period must also be noted in the Gift Book.

3. Larger Gifts

The acceptance of monetary gifts OF ANY AMOUNT or the gift of something in excess of £25 in value, whether from a service user or any other person by a Trustee, staff member or volunteer or by their spouse, partner, relative or friend, is not permitted.

3.1 Monetary Gifts

Where a service user or other individual insists on money being accepted:

- The service user or other individual should be advised that Age UK Norfolk does not allow individuals to receive monetary gifts/tips and in order to show appreciation a one-off or regular donation could be made to Age UK Norfolk. A receipt should be issued which acts as a record of the donation and the donation should then be passed to the appropriate manager.

4. Hospitality

All hospitality received must be immediately reported to the appropriate line manager (or in the case of a Trustee, in writing to the Chair or Chief Executive within 28 days of accepting the hospitality) and recorded in the Gifts and Hospitality Book.

Approval for the acceptance of hospitality estimated to be a cost to the provider in excess of £25 must be sought from the Chair or Chief Executive and recorded in the Gifts and Hospitality book.

For the purposes of this Policy and its Procedures, the term 'hospitality' shall include the payment by any person, whether in fact or in kind, of a member of staff, Trustee or volunteer's accommodation, subsistence or travel expenses.

This paragraph does not apply to payments made directly by Age UK Norfolk or reimbursements from Age UK, or to hospitality of less than £25 in value.

5. Repeated gifts and hospitality or those intended to influence decisions or opinions

Any Trustee, staff or volunteer, shall within 28 days of accepting any gift or hospitality specified below, provide written notification to the Chair or Chief Executive of the existence and nature of that gift or hospitality, irrespective of its value:

- repeated gifts or hospitality from the same or similar source; and
- gifts or hospitality intended to, or which reasonably appear to be intended to, influence the decision or opinion of the Trustee, staff or volunteer;
- preferential treatment sought by commercial providers of goods and services.

In addition, it is the responsibility of staff and volunteers to declare if the value of items gifted to them within a 12-month period reaches £100. This must be reported to the Line Manager who in turn must report this to the Chief Executive. Cumulative value of gifts over a 12-month period must also be noted in the Gift Book.

6. Gifts and Prizes

A member of staff or Trustee or volunteer who receives a gift or wins a prize at an external event that he/she is attending in his/her official capacity, tickets for which gift or prize have not been purchased by the participant, shall either:

- donate that gift or prize to Age UK Norfolk; or
- be given the option to purchase that gift or prize from Age UK Norfolk at fair market value.

This paragraph does not apply to a gift or prize of less than £25 in value.

7. Gifts Under Wills - Legacies and Bequest

Occasions do arise where a service user has received a service, typically, over a long period, and they or their spouse, partner, relative or friend might wish to show their appreciation to a member of staff, Trustee or volunteer in the form of a legacy or bequest in their will. A legacy is a gift of money and a bequest is a gift of a particular thing. The particular gift under the will could be permanent or temporary, e.g. the use of property for a period of time.

7.1 If a legacy, bequest or any other benefit under a will is received, without the recipient's prior knowledge of the contents of the will before the donor's death, the following actions must be taken:

- a. Any legacy or bequest or benefit under a will received or to be received by a member of staff, Trustee or volunteer or by their spouse, partner, relative or friend must be reported to the Chief Executive of Age UK Norfolk immediately the member of staff, Trustee or volunteer knows of it.
- b. The background and details of the gift or intended gift will be carefully and sensitively investigated and the findings be reported to the Trustees.
- c. The Trustees of Age UK Norfolk must be satisfied that the gift has not been solicited or coerced or otherwise resulted from undue influence and that the donor has received independent and ideally professional advice and had mental capacity at the time the will was made.
- d. If satisfied the Trustees will confirm they have no objection to the gift being retained. If not so satisfied the Trustees will require that the gift should not be received. If it is still taken contrary to the Trustees wishes, then disciplinary action could result.
- e. The Trustees may choose not to investigate the gift or intended gift if the value of the gift is less than £100.
- f. The Chief Executive is responsible for determining the value of such

items. In such circumstances the Chief Executive may seek professional valuation.

- g. Members of staff or volunteers wishing to challenge the valuation undertaken by the charity must submit a copy of an independent professional valuation

7.2 If a member of staff, Trustee or volunteer becomes aware of the intention of the service user or the spouse, partner, relative or friend of a service user to include him/her or his/her spouse, partner, relative of friend as a beneficiary in a Will, the following actions must be taken:

- a. The would-be donor must be informed that individual staff, Trustees or volunteers, where the contact and relationship relates to Age UK Norfolk business, should not be named in the will.
- b. Information relating to the intended benefit must be recorded in the Gifts and Hospitality Book held at the relevant Age UK Norfolk location and the manager at that location must immediately report the information to the Chief Executive's Office.
- c. The would-be donor should be made aware that Age UK Norfolk welcomes legacies to the charity in order to support our charitable work. To do this, they must ensure that Age UK Norfolk Charity Number 1077097 is correctly specified in the will. As with any intended donation Trustees, staff and volunteers must be alert to any signs that a would-be donor may not be able to make an informed decision and may lack capacity to make a decision to leave a gift to Age UK Norfolk in their will. In such circumstances information about leaving a legacy or bequest to Age UK Norfolk must not be provided.
- d. If the would-be donor remains insistent that a member of staff, Trustee or volunteer or their spouse, partner, relative or friend will be a beneficiary under the will, it will be incumbent upon the staff member, Trustee or volunteer concerned to ensure and demonstrate that there has been no element of coercion, solicitation or undue influence upon the donor and the donor has been advised to take independent advice upon the making of the will and ideally has received such advice.
- e. The background and details of the gift will be carefully and sensitively investigated, and the findings be reported to the Trustees.
- f. The Trustees of Age UK Norfolk must be satisfied that the gift has not been solicited or coerced or otherwise resulted from undue influence and that the donor has received independent and ideally professional advice and had mental capacity at the time the will was made.

- g. If satisfied the Trustees will confirm they have no objection to the gift being retained. If not so satisfied the Trustees will require that the gift should not be received. If it is still taken contrary to the Trustees wishes, then disciplinary action could result.
- h. The Trustees may choose not to investigate the gift or intended gift if the value of the gift is less than £100.
- i. The Chief Executive is responsible for determining the value of such items. In some circumstances the Chief Executive may seek professional valuation.
- j. Members of staff or volunteers wishing to challenge the valuation undertaken by the charity must submit a copy of an independent professional valuation

8. **Buying Goods and Services**

Staff members, Trustees and volunteers should not buy from or sell to a service user any object of value or service (other than those provided by Age UK Norfolk). Staff should also not buy or sell any goods or services on behalf of a service user and neither should they receive a commission for doing so.

If any staff member is asked to dispose of unwanted items of value, they must not personally profit from that disposal. All unwanted items that are received or dealt with must be reported to their manager and recorded in the Gifts and Hospitality Book.

9. **The Gifts and Hospitality Book**

The book must be maintained centrally, including details of the recipient, the date received, the item received and, if available, the name and address of the giver.

The Board of Trustees is entitled to examine the Gifts and Hospitality Book at any time

10. **Legal Agreements**

The Code of Fundraising Practice makes clear that organisations **must not** draft or be directly involved in drafting Wills in favour of the organisation. Furthermore, if the witness to the will is the beneficiary or a connected person to the beneficiary organisation, the validity of the will could be challenged.

11. Legal Agreements

The Code of Fundraising Practice makes clear that organisations **must not** draft or be directly involved in drafting Wills in favour of the organisation. Furthermore, if the witness to the will is the beneficiary or a connected person to the beneficiary organisation, the validity of the will could be challenged.

Trustees, staff and volunteers should therefore not agree to draw up a will or witness a will or be party to any legally binding agreement, such as acting as Power of Attorney, nor should they agree to become an executor of a will or the trustee of a trust

Only in exceptional circumstances would the undertaking of such roles by Money Matters Financial Advocates be sanctioned by the charity and only after consideration, discussion and express permission from the Chief Executive.

For all such legal arrangements, Money Matters staff and volunteers must refer to the Money Matters procedures and seek permission from the Chief Executive.

12. Appointeeship

If someone's income is purely made up of benefit income, social security benefits and/or state pension and they are losing the ability to manage this money the Department for Work and Pensions may insist that an Appointee is appointed. This would usually be a close relative. However, many of the people that Age UK Norfolk help do not have anyone who could act in this capacity. Again, only after due consideration and agreement following a discussion with and permission from the Chief Executive could a Money Matters member of staff or volunteer undertake this role. Robust recording and monitoring procedures must also be put into place.

For Appointeeships, Money Matters staff and volunteers must refer to the Money Matters procedures.

13. Taxation

A gift received in the course of employment may be taxable (although HM Revenue & Customs would not be concerned about very small tokens such as a shared box of chocolates). Staff are personally responsible to inform HM Revenue & Customs about gifts that they have received.

14. Protecting People Who Use Our Services

It is important that people who use our services are protected. Staff and others involved in delivering our services are not:

- Able to benefit financially or inappropriately gain from a person who uses services unless it is in line with their service's arrangements, which should take account of other relevant professional guidance.
- Involved in writing wills or bequests of people who use services.*
- Able to use property of people who use services for personal use.
- Able to borrow money from, or lend money to, people who use services.
- Able to sell or dispose of goods belonging to people who use services for their own gain.

*There are some exceptions to this section which apply only to Money Matters staff and volunteers and to our advocates. These exceptions are explained in the Information and Advice procedures.

15. Bribery

15.1 What is a Bribe?

A bribe is defined as a financial advantage or other reward that is offered to, promised to, given to, or received by an individual or company to induce or influence that individual or company to perform its public or corporate functions or duties in an improper manner (ie not in good faith, not impartially, or not in accordance with a position of trust).

Bribery could arise in relation to Age UK Norfolk in a number of ways eg in relation to supply contracts for goods or services in which the charity is providing or purchasing a service. Individual service users and their family may seek to influence staff in the proper performance of their duties. Commercial providers of goods and services might attempt to gain preferential treatment in referrals by making undisclosed payments.

The context of a gift is relevant. For example, a gift that is lavish and extraordinary in the circumstances is more likely to be considered a bribe than a gift that is inexpensive and routinely made.

Timing of a gift is also relevant. If a gift is made after a contract is awarded then this is more likely to be seen as a "thank you" for a referral rather than a bribe, whereas a gift given or promised before a contract is awarded is more likely to be seen as a bribe.

The Bribery Act 2010 introduces a number of criminal offences to the existing law relating to Bribery:

- A company, employee or associated person (which includes

- consultants, agents, contractors or temporary staff) acting for, or on behalf of, the company offering, promising or giving a bribe; and
- A company, employee or associated person acting for, or on behalf of the company requesting, receiving, or agreeing to receive a bribe.

It is also an offence if a company fails to prevent bribery if bribery has taken place involving one of its employees or associated persons acting for, or on behalf of the company. Associated persons could include agents and subsidiaries.

The Directors (including in the case of Age UK Norfolk the Trustees) can also be disqualified where a company is guilty of an offence.

Age UK Norfolk will have a defence to a charge of failing to prevent bribery if it can show that the organisation has adequate procedures in place to prevent bribery.

The procedures are based on the six principles of the Bribery Act:

- Principle 1: Risk assessment.
- Principle 2: Top down commitment.
- Principle 3: Due diligence.
- Principle 4: Clear, practical and accessible policies and procedures.
- Principle 5: Effective implementation.
- Principle 6: Monitoring and Review.

Age UK Norfolk will uphold these six Principles.

An Anti-Bribery Statement (Appendix A) will be issued to all Trustees, staff and volunteers. The Statement will be included in Employee Terms and Conditions and in the Volunteer Handbook.

Staff and volunteers will be asked to sign a confirmation sheet that they have received the Statement.

Trustees will be asked to sign section B of the Statement to confirm they have received it.



HILARY MACDONALD
Chief Executive
June 2021

ANTI-BRIBERY STATEMENT

This Statement is issued to all Trustees, staff and volunteers. The Statement is included as part of Age UK Norfolk's Employee Terms and Conditions, the Volunteer Handbook and the Trustee Information Folder.

Section A

Age UK Norfolk is committed to applying the highest standards of ethical conduct and integrity to its business activities. When acting on behalf Age UK Norfolk you are responsible for maintaining Age UK Norfolk's reputation and for conducting business honestly and professionally.

The integrity and reputation of Age UK Norfolk depends on the honesty, fairness and integrity brought to the job by everyone associated with Age UK Norfolk.

Age UK Norfolk will not tolerate any form of bribery, whether direct or indirect, by, or of, its Trustees, employees, officers, agents, volunteers or consultants or any persons or companies acting for it or on its behalf.

The Trustees and senior management team are committed to implementing and enforcing effective systems throughout Age UK Norfolk to prevent, monitor and eliminate bribery, in accordance with its obligations under the Bribery Act 2010.

Age UK Norfolk's anti-bribery policy outlining its position on preventing and prohibiting bribery is available in Policy 30 Gifts, Tips, Legacies and Anti-Bribery Policy.

Age UK Norfolk's anti-bribery procedures apply to all Trustees, staff, and volunteers, as well as agency workers, consultants and contractors.

All employees and any other individuals acting on behalf of Age UK Norfolk are required to familiarise themselves with and comply with our anti-bribery procedures.

What is a Bribe?

A bribe is defined as a financial advantage or other reward that is offered to, promised to, given to, or received by an individual or company to induce or influence that individual or company to perform its public or corporate functions or duties in an improper manner (ie not in good faith, not impartially, or not in accordance with a position of trust).

All Trustees, staff and volunteers and any other person acting on behalf of Age UK Norfolk are prohibited from offering, giving, soliciting or accepting any bribe, whether cash or other form of inducement to or from any person or company in order to gain any commercial, contractual or regulatory advantage for Age UK Norfolk in a way which is unethical or in order to gain any personal advantage, monetary or otherwise, for themselves or anyone connected with them.

Age UK Norfolk will continue to provide bona fide hospitality and incur promotional expenditure. However, all such expenditure must be transparent, proportionate, reasonable and authorised in advance, in accordance with our anti-bribery procedures.

In the course of providing services or in dealings with suppliers, or any other person having similar connections to Age UK Norfolk, Trustees, staff and volunteers should under no circumstances accept gifts or other forms of reward with a value exceeding £25. All gifts must be reported to the relevant line manager (or in the case of a Trustee, to the Chief Executive) and recorded in the Gifts and Hospitality book.

Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred their line manager (or in the case of a Trustee, to the Chief Executive) before proceeding.

Any breach of Age UK Norfolk's anti-bribery procedures will normally be treated as gross misconduct. A breach by a Trustee may result in grounds for the Board to consider their removal which would lead to their automatic termination as a Trustee under the Articles (38A).

It should also be noted that bribery is a criminal offence.

Age UK Norfolk will not conduct business with third parties including clients, suppliers, agents or representatives who are not prepared to support its anti-bribery objectives.

Age UK Norfolk depends on all Trustees, staff and volunteers, and those acting for the organisation, to assist in the prevention of bribery. Therefore, all Trustees, staff and volunteers and others acting for, or on behalf of, Age UK Norfolk are expected to report any suspected bribery to Age UK Norfolk.

All Trustees, staff and volunteers will receive the support of Age UK Norfolk if they report suspected bribery in good faith even if, following an investigation, it is found that no bribery took place.

Section B – Trustees, Staff and Volunteers Signature

I have received and understood the Anti-Bribery Statement.

Signed

Name.....

Date.....

9.0 Document Control

Version	Revision	Action	Author	Date
	4	Scheduled update	CEO	Q1 2021