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GIFTS AND DONATIONS POLICY

INTRODUCTION

This policy sets out the GPS's approach to the acceptance and handling of gifts and / or donations to both the organisation as an entity, and to individual workers within it, made by service users, and follows BMA Guidance on accepting gifts updated August 2007.

POLICY

The requirement to register gifts was introduced within the Health and Social Care Act 2001. Under the General Medical Services contract, healthcare providers are obliged to declare any gift from a service user worth more than £100. This rule also applies to gifts received by spouses of GPS workers. Primary Care Organisations can request sight of Gift Registers, which must contain specified information (on the draft register below).

This policy applies to gifts from service users, relatives of service users or from any person who provides services to a contractor or its service users in connection with the medical services contract.

The value of multiple gifts received from an individual will be monitored to always ensure that the acceptance of them is both prudent and reasonable.

In accordance with General Medical Council guidelines, organisations are to be made aware of the following provisions:

- The requirement to be open and honest in any financial dealings with service users.
- That service users must not be encouraged to give, lend or bequeath money or gifts.
- That pressure must not be placed on service users or relatives to make donations to people or organisations.
- That they must not ask for or accept inducements, gifts or hospitality which may be seen to effect judgements, nor should these be offered to colleagues.

The GPS policy is that all gifts or donations from service users, whether in cash or in goods, and made to the GPS workers, are to be declared and entered into the Gifts Register (see below). In addition, the following will apply:

GIFTS TO INDIVIDUALS

- GPS workers are not permitted to accept personal cash gifts of any amount other than genuine professional fees.
- GPS workers may retain personal non-cash gifts which are of a trivial nature – guide value up to £25.00.
- Personal non-cash gifts in excess of the guide value made to an individual should be politely refused.
- Cash gifts offered to individuals should be declined.

GIFTS TO SPECIFIC WORKER GROUPS

- Gifts made to a particular group of workers (e.g. receptionists) may be accepted up to a guide value of £100. This gift will be used for the benefit of that specific worker group but not directly distributed amongst them. The Register entry will reflect a group distribution. This may include cash gifts which will be used to the benefit of the worker group.
- Gifts in excess of the guide value should be politely refused. Where this is a cash gift this may be accepted up to the value limit, with the balance (if the service user agrees) to a charity selected by the staff group.

GIFTS TO GPS

- Gifts may be accepted up to a guide value of £100. This gift will be used for the benefit of the workers, but not be directly distributed.
- Gifts more than the guide value should be politely refused. Where this is a cash gift this may be accepted up to the value limit with the balance (if the service user agrees) to a charity selected by GPS workers.

CHRISTMAS GIFTS

The general provisions outlined above will apply. Where the nature of the gift falls outside the limits above, they should be referred to the manager who will determine the correct course of action. However, the following should be noted in particular:

- Gifts addressed to individuals are the personal property of the individual concerned, often in recognition of good service, and as such should be conveyed to that person to deal with as above.
- Gifts addressed to groups of workers, or to GPS in general, are to remain on the premises to be used on the premises. They are not to be distributed or shared out to individuals. They are not to be taken home. These are then available to all workers (within a group if appropriate) to open and be used on a shared basis during the year. Generally, all non-personally addressed gifts will be pooled for use.
- Every service user making a gift will receive a letter of thanks. The Gifts Register will be used for this purpose.

FUNDRAISING

These provisions apply to the receipt of funds, or the offer of funds, to GPS from an individual, charity, group, or other benefactor, who is looking to support the GPS in the purchase of equipment or facilities. These guidelines are in accordance with the recommendations of the British Medical Association (BMA) Fundraising Guidelines (April 1995).

HOSPITALITY

The acceptance of hospitality (e.g. representatives) must not be sufficient to influence judgement in any way, or to present conflict of interest. Drug company sponsorship of events is acceptable; however, fees must not be accepted to see representatives. The level of sponsorship should not be open to misinterpretation, and the value of all acceptances must be entered into the Gifts Register as a “sponsored event”.

TAX IMPLICATIONS

Income tax on gifts received from service users is generally not chargeable to tax if all the following provisions are met:

- The gift constitutes goods or a voucher only exchangeable for goods (not cash).
- The donor is not the employer, or a person connected to the employer.
- The gift is *not* made in recognition of a service performed in the course of employment or anticipation of the service.
- The gift has not been procured by the employer or person connected.
- The cost of the gift(s) made by the same donor to the workers does not exceed £150 in any tax year.

OTHER ISSUES

Anyone receiving a gift of significant value is recommended to approach their tax office for guidance.

A gift made to a worker’s family will be treated as a gift to the worker. Where the annual value exceeds £150, tax will be payable.

Appendix B sets out the questions that need to be asked when setting up a system for accepting gifts and donations. The key message is that all gifts and donations must be documented. At a minimum, documentation must include:

- What has been donated and, if possible, its value.
- The donor’s details.
- The date of receipt.
- Any conditions attached to the gift.

Any gifts received should be documented in **Appendix A** (Gifts Register). Receiving, managing, and distributing donations may be more straightforward if GPS designate specific places for them to be left.

LRD: October 2022

APPENDIX A - GIFTS REGISTER

Name of Donor and NHS No / Address	Gift	Cash/Goods	Value	Given To

LRD.
October 2022

APPENDIX B – GIFT CHECKLIST

Tables / Charts with Tick box options	Tick	Action Taken
Are there clearly identified places where gifts/ donations can be received?		
Are there procedures in place to distinguish between ordered and donated goods?		
Do the staff receiving gifts/ donations understand that it must be freely given with nothing expected in return?		
Is there a clear process for documenting the receipt of a gift/ donation?		
Can gifts/ donations for individuals be identified?		
Has it been agreed whether gifts/ donations are being accepted by the practice?		
Are items such as vouchers that cannot be used during the pandemic being stored securely for later distribution?		
Is there a secure storage area for gifts and donations that await distribution?		
Is there a mechanism for reviewing the usefulness and safety of donations of equipment?		
Can the staff receiving gifts/ donations refuse to take them if they have conditions attached or are not fit for purpose?		