

Gifts & Donations Policy

1.2

Document Type:	Policy & Procedure/Protocol/etc
Current Status:	Final/Draft/NEW
Version:	1.2
Reviewed by:	Lee Busher
Latest review date:	July 2022
Original author:	Trudy Mansfield
This version approved:	Sept 20
Next review due:	July 2024
Approved by	Kerry Cooper
Original publication date	September 2017
Applies to:	e.g. All Southern Hampshire Primary Care Alliance Staff/Clinical Staff/etc...

Version Control

Version	Date	Author	Change Summary
1.2	21/07/2022	L Busher	Formatting changes and review

CONTENTS

1. Introduction.....	4
2. Policy.....	4
3. Gifts to Individuals.....	4
4. Gifts to Specific Staff Groups.....	5
5. Gifts to SHPCA.....	5
6. Christmas Gifts.....	5
7. Fundraising.....	5
8. Hospitality.....	6
9. Tax Implications.....	6
10. Other issues:.....	6
11. Resources.....	6
12. Appendix A - Gifts Register.....	7

1. INTRODUCTION

This policy sets out SHPCA approach to the acceptance and handling of gifts and / or donations to both SHPCA as an entity, and to individual directors and staff within it, made by patients, and follows BMA Guidance on accepting gifts updated August 2007.

2. POLICY

The requirement to register gifts is contained within the Health and Social Care Act 2001. Under the General Medical Services contract, GPs are obliged to declare any gift from a patient worth more than £100. This rule also applies to gifts received by spouses of partners or staff. Primary Care Commissioners can request sight of Gift Registers, which must contain specified information (on the draft register below).

SHPCA follows guidance in line with that for general medical services as a primary care provider.

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

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

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

- The requirement to be open and honest in any financial dealings with patients
- That patients must not be encouraged to give, lend or bequeath money or gifts
- That pressure must not be placed on patients 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 policy of SHPCA is that all gifts or donations from patients, whether in cash or in goods, and made to SHPCA, its partners, or its staff or spouses of these persons are to be declared and entered into the Gifts Register (see below). In addition the following will apply:

3. GIFTS TO INDIVIDUALS

GPs and individual members of staff may retain personal **non-cash gifts** made by patients which are of a trivial nature – guide value up to £25.00.

GP are not permitted to accept personal cash gifts of any amount other than genuine professional fees.

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.

4. GIFTS TO SPECIFIC STAFF GROUPS

Gifts made to a particular group of staff (e.g. receptionists) may be accepted up to a guide value of £100. This gift will be used for the benefit of that specific staff 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 staff 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 patient agrees) to a charity selected by the staff group.

5. GIFTS TO SHPCA

Gifts may be accepted up to a guide value of £100. This gift will be used for the benefit of the staff within the Alliance, but not be directly distributed.

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 patient agrees) to a charity selected by the staff.

6. 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 staff, or to SHPCA 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 staff (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 patient making a gift will receive a letter of thanks from the directors. The Gifts Register will be used for this purpose

7. FUNDRAISING

These provisions apply to the receipt of funds, or the offer of funds, to SHPCA from an individual, charity, patient group, or other benefactor, who is looking to support SHPCA 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).

Patients must not be placed under a perceived obligation to contribute. Voluntary funds from patients may be construed as a charge for treatment and would therefore breach Terms of Service. Fundraising activity must not impose either direct or indirect pressure on patients to contribute.

Collecting boxes in waiting rooms are not acceptable. It is “unethical for charities or voluntary organisations to be encouraged to raise money for equipment which forms part of the indirect expenses element of GP remuneration”.

The policy of SHPCA is that funds of this nature are not accepted.

8. 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”.

9. TAX IMPLICATIONS

Income tax on gifts received from patients 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 employee does not exceed £150 in any tax year

10. OTHER ISSUES:

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

A gift made to an employee’s family will be treated as a gift to the employee.

Where the annual value exceeds £150, tax will be payable

11. RESOURCES

For the full tax implications and provisions refer to Inland Revenue Guideline SE21715 – Benefits: Gifts in Kind from Third Parties <http://www.hmrc.gov.uk/manuals/senew/SE21715.htm>

Bribery Act 2010 [Bribery Act 2010 \(c. 23\)](#)

