**GIFTS AND GRATUITIES POLICY**

**INTRODUCTION**  
This policy sets out the Practice approach to the acceptance and handling of gifts and / or donations to both the Practice as an entity, and to individual partners and staff within it, made by patients, and follows BMA Guidance on accepting gifts updated August 2007.  
  
**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 Trusts can request sight of Gift Registers, which must contain specified information on the Gift Register below.  
  
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.

Gifts to Individuals

* GPs are not permitted to accept personal cash gifts of any amount other than genuine professional fees.
* GPs and individual members of staff may retain personal non-cash gifts made by patients which are of a trivial nature – guide value of up to £20.00.
* 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 Staff Groups

* Gifts made to a particular group of staff (e.g. receptionists) may be accepted up to a guide value of £20.00. 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 £20.00 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.

**FUNDRAISING**

These provisions apply to the receipt of funds, or the offer of funds, to the Practice from an individual, charity, patient group, or other benefactor, who is looking to support the Practice in the purchase of equipment or facilities. These guidelines are in accordance with the recommendations of the BMA Fundraising Guidelines of 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”. Also “where a Practice wishes to become involved in fundraising, a charitable trust should be established acceptable to the Charity Commissioners”. (BMA Fundraising for GP Practices)  
  
The policy of this practice is that funds of this nature are not accepted.  
  
**HOSPITALITY**   
The acceptance of hospitality, such as from 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 patients is generally not chargeable to tax if all the following provisions are met:

Is 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.