

Homerton College, University of Cambridge

GIFTS AND HOSPITALITY POLICY

1. INTRODUCTION

- 1.1 This policy sets out the rules and key principles for College members and staff providing hospitality to individuals external to the College.
- 1.2 The provision of hospitality, especially that provided externally, must be for the benefit of the College.
- 1.3 As a charitable organisation the College has an obligation to ensure all funds are spent in a reasonable and cost-effective manner. This policy is designed to ensure clarity and consistency of application across the College.
- 1.4 This policy should be read alongside the College's [Expenses and Benefits Policy](#).
- 1.5 Any deviations from the policy must adhere to the key principles and be authorised by College Accountant or the Bursar.

2. PERMITTED HOSPITALITY EXPENSES

- 2.1 For the purpose of this policy hospitality includes the provision of food, drink and limited entertainment to individuals external to the College.
- 2.2 **Meals and drinks:** where hospitality has been pre-authorised the cost may be reimbursed from the College. However, in most cases, hospitality should be undertaken on College premises and invoiced to the College rather than individual employees.
- 2.3 **Other entertainment costs:** it is expected that only low-value costs which are incidental to business entertaining, e.g. a taxi to a venue, would be incurred and reclaimed. Follow specific guidance within the College's Expenses and Benefits Policy.

3. HOSPITALITY PRINCIPLES

- 3.1 When providing or before incurring the costs of hospitality, authorisation must be obtained, in advance, in accordance with the following principles:
 - 3.1.1 Hospitality, wherever possible, is to be undertaken on College premises.
 - 3.1.2 Hospitality must not include anything other than the provision of food, a modest amount of alcohol and any incidental costs such as travel to a restaurant.
 - 3.1.3 Hospitality expenditure must be an appropriate use of College money: it must not be excessive (e.g. for staff the hospitality costs should not exceed the evening meal subsistence rates), nor should it be:
 - (a) paid frequently or regularly; or
 - (b) inappropriate (i.e. must not be seen to bring the College into disrepute by placing any public official under undue influence).
 - 3.1.4 Hospitality should be procured centrally via the College, rather than reclaimed by individual employees. Where the costs cannot be procured centrally, they are to be

reclaimed by the most senior member of staff present and in accordance with the key principles in section 4 of this policy.

3.1.5 Hospitality for over four guests, such as organised dinners, must be overseen by the Events Policy Group who will, amongst other things, ensure effective due diligence is conducted for each event in respect of any external guests or potential donors, in accordance with their terms of reference. Please contact the Events Policy Group at least 8 weeks in advance if you are planning to host a large event.

3.1.6 Expense claims for hospitality must be authorised by College Accountant except where they are the claimant or benefited from the entertainment, when it must be authorised by someone at least one level higher.

3.2 Whether the hospitality is classified as staff or business entertaining for tax purposes is largely determined by the composition of the attendees. Accordingly, a list of all attendees must be maintained and submitted with the claim as appropriate.

4. KEY PRINCIPLES FOR EXPENSES

4.1 Providing or incurring the cost of hospitality must be in accordance with the following key principles:

4.1.1 **Best use of College funds:** hospitality expenses are only to be incurred and reclaimed by employees where:

- (a) the expenditure is the best way of achieving the proposed objectives;
- (b) appropriate prior authorisation has been given;
- (c) they comply with any applicable research sponsors and funding bodies terms and conditions, if these are more prescriptive than this policy; and
- (d) it is not possible or practical for the College to pay for the goods or services directly.

4.1.2 **Evidence of expenditure:** only actual and evidenced costs are reclaimable. Receipts are the principal evidence of expenditure and, if available from a supplier, must be provided. If a receipt is not available, alternative evidence will be required. Unsupported claims will not be paid unless there are exceptional circumstances (see the Expenses and Benefits Policy for further details).

4.1.3 **Business purposes only:** expenses may only be reimbursed where the costs are incurred wholly, exclusively, and necessarily in the course of College business. Where business costs are charged to an employee's personal payment card, the College will not reimburse any interest or other penalties incurred.

4.1.4 **Value for money:** the College's resources are to be used responsibly and all claims must represent value for money.

4.1.5 **Reimbursement not reward:** employees must avoid incurring any costs that lead to them, their family or friends gaining a financial or other material benefit.

5. KEY PRINCIPLES FOR GIFTS OF HOSPITALITY

- 5.1 While accepting hospitality can in some circumstances help to further the College's interests, this must be balanced with upholding high standards of propriety.
- 5.2 Receiving hospitality or hospitality gifts must be done in accordance with the College's Anti-Bribery Policy.
- 5.3 All offers of hospitality or gifts valued over £100 must be declared to the Bursar and recorded on the register.
- 5.4 The declaration should include relevant details of the gift including: the date on which it was offered, the individual making the declaration, the organisation/individual making the offer, the nature of the offer, an estimate of value, and whether it was accepted or declined.

Bursary
May 2025