



# GIFTS, ENTERTAINMENT AND HOSPITALITY.

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# Gifts, Entertainment & Hospitality Policy

The purpose of this policy is to provide guidance to all permanent employees, temporary staff, agency staff, consultants or any other representative of Zenith Professional Training Limited who in the course of their daily duties or as a result of their employment, either receive or provide offers of gifts, entertainment and Hospitality (Hereafter referred to as "gifts") These could include gifts, meals, refreshments, invitations to events, functions or any social gatherings in any matters relating to business.

Giving and receiving of gifts is a customary practice to strengthen business relationships and with some restrictions is lawful business practise. This however left unmanaged and without guidelines can lead to conflict of interest. All decisions by employees or any representatives of ZPT on the provision of Gifts must be able to withstand both internal and external scrutiny. They must be defensible as being in the direct interest of ZPT, as being proportionate to that interest, of reasonable value and occurrence and not given or received with the intent or prospect of influencing the recipient's business decision making process. Accordingly, all employees must act with the highest standards of integrity to avoid any allocations or suspicion of wrong doing. If there is any doubt about the propriety of accepting a gift is should be declined.

## Acceptance/Offer of Gifts

Gifts of a small or inexpensive nature such as cards, flowers, chocolates or beverages can be accepted or offered, provided that they are not solicited. Other business-related items such as calendars, diaries, pens bearing a corporate logo are not classed as gifts and do not require declaration.

No employee or representative of ZPT Ltd. may give or receive any gift that violates the laws or regulations of all countries in which ZPT Ltd. operates or plans to operate in.

When deciding the appropriateness of giving or receiving a business Gift, consideration will need to be made of how it compares to the value of gifts given to industry norm, the sum of Gifts to/from that entity over time, the sustainability of the Gift given and position within the organisation, the impact of the Gift on building positive business relations with the recipient and how the Gift might be perceived by an external person, persons or Organisation.

Soft drinks, coffee, sandwiches and similar refreshments of nominal value are not considered to be Gifts. Casual Hospitality, such as business lunches, is acceptable within reasonable bounds, provided it is the norm and appropriate expression of business courtesy.

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# Third Party Travel, Accommodation and Subsistence

It may be standard practise for the company to provide third parties with cover for travel, accommodation and subsistence in the normal course of business. These must be reasonable, proportionate and may not at any point in time exceed any of the limits allowable to ZPT Ltd. employees under the Business Claims Policy.

### Evaluating what is acceptable

When receiving Gifts, it is important make the following consideration before accepting those gifts, in the spirit of good practise, high moral integrity and professionalism:

- Would it cause any embarrassment to the company?
- What is the intention of giving the gift, is it to promote better business relations or is there another agenda?
- Can the Gift be considered to be of reasonable cost, quantity, quality, and frequency in order that it could stand up to any scrutiny?
- Would I be able to reciprocate on behalf of the company?

If it would be difficult to answer any one of these questions, there may be a risk of damaging the reputation of the ZPT training. Guidance should be sought through the correct channels, by consulting your Manager.

#### Gifts that are never permissible

- Any cash payment (or cash equivalent such as gift vouchers)
- 'quid pro quo', where a Gift is offered for something in return.
- Hospitality and/or entertainment, such as tickets to a sporting event, where a representative of the entity offering the gift will not be accompanying the recipient to the event; and/or
- Entertainment is of a sexual or inappropriate nature.

#### **Register of Gifts**

Your Manger must be notified of all offers or acceptance of Gifts and authorisation must be obtained **before** accepting any offer.

Furthermore, it is the responsibility of the employee/ representative to notify the company of any gift offered to them, together with their Managers acceptance so that it can be recorded in the Gifts Register.

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# **Further Clarification**

For additional information of further clarification as to the propriety of the offer o acceptance of Gifts please contact your Manager or Direct report.

For further information, please refer to the Anti-Fraud and Anti-Bribery Policy and the Conflicts of Interest Policy.

**Review Date**: 28/05/2024

Review by: Management

Next Review Date: 27/05/2025

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