
The receiving and offering of gifts and hospitality can be construed as bribery, which is a criminal act. Whether or not such items constitute bribery is defined in law under the terms of the UK Bribery Act which applies to all employees **and representatives** (who may not be employees) of Allgood wherever they may be employed or acting (in the UK and worldwide).

Bribery is an offer of financial or other advantage made for the purpose of bringing about an improper performance of a function or activity. The test of whether an activity has been performed improperly is what a reasonable person in the UK would expect in relation to the activity. If the activity takes place overseas, then any local customs are disregarded unless permitted by the country's written law. In each case, it is the intention to bring about the improper performance that is the key to the offence.

The key difference between genuine hospitality (allowed by the Act) and a bribe dressed up as hospitality is the intention to obtain an advantage.

All employees are required to abide by the law, and the following rules must be followed to help protect both the Company and the individual:

1. Gifts – no gifts, irrespective of value, can be offered or received by any employee without the express agreement of both the Financial Controller and the responsible Management Committee member. As a general rule, gifts from suppliers cannot be accepted, unless placed into a staff pool for distribution through an annual raffle. Please also note that any gifts made to third parties must be disclosed to HMRC where the value exceeds £250 in any fiscal year, rendering such gifts liable to income tax for the recipient.
2. Hospitality – inviting customers to events (e.g., sports match) can only proceed on the basis of an objective to improve business relationships on behalf of the Company. All such invitations must be approved by the responsible member of the Management Committee in advance and in writing. No gifts, irrespective of value, can be offered without the express agreement of both the Financial Controller and the responsible Management Committee member.