Board member guidance on gifts and hospitality

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Document Control

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Prepared By	Risk and Governance Manager
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Status Control

Version	Date	Status	Prepared by	Reason for Amendment
1.0	February 2026	Draft	Risk and Governance Manager	New guidance following recent review of employee T&S and G&H policy
1.1	May 2026	For approval	Risk and Governance Manager	ELG feedback

1 Introduction

This guidance has been prepared to advise Board members on the use of VisitScotland provided hospitality and the acceptance of hospitality and gifts whilst undertaking their duties, on behalf of VisitScotland.

This guidance aligns with the Ethical Standards in Public Life etc (Scotland) Act 2000 and the Scottish Government's Model Code of Conduct for public appointments that Board members agreed to abide by on commencement of their role.

VisitScotland has separate policies for employees covering Travel and Subsistence Expenses and Gifts and Hospitality. **This guidance is for Board members only.**

2 Guiding principles

VisitScotland recognises that there are occasions when Board members may be offered hospitality or gifts related to their work. It is important that all Board members follow the guiding principles:

- You must not offer or accept any gifts or hospitality that may give the impression that your personal integrity or judgement is compromised.
- You cannot show favour or disfavour to any person or organisation.
- Gifts and hospitality must not conflict with VisitScotland objectives or those of our partners, including Scottish Government.
- Board members must not be involved in hospitality that relates to party political activity as part of their role at VisitScotland.
- Accepting cash (or equivalent) is not an acceptable gift and may be an act of bribery (a criminal offence). Any offer should be reported to the Chief Executive.
- Accepting gifts or hospitality during a procurement process is not acceptable. Any offer should be reported to the Director of Corporate Services.
- Extra care should be taken when being offered or offering gifts or hospitality to international guests, due to cultural differences.
- Accepting hospitality that includes a 'plus one' (family member or friend) should be given special consideration for appropriateness. In all but exceptional cases, this should normally be rejected. When in doubt, please speak to the Chief Executive or Director of Corporate Services.

The receipt of gifts and hospitality must be recorded. If you are in any doubt, make a declaration.

3 Board dinners/events and Board meetings

For annual or biennial Board dinners/events or Board meetings, where external stakeholders may be in attendance:

- VisitScotland will make advance arrangements for the purchase of food and drinks, with alcohol to a moderate and reasonable level (up to a maximum of two drinks per person). These expenses will normally be invoiced to VisitScotland Finance department directly.
- Board members may choose to purchase additional alcohol at their own expense, but this will not be reimbursed by VisitScotland.
- Alcohol consumed by Board members following a Board meeting will be at their own expense and will not be reimbursed by VisitScotland.
- Alcoholic drinks cannot be purchased on VisitScotland employee credit cards or claimed on expenses in relation to Board dinners, events or meetings.

This guidance also covers Audit and Risk Committee meetings.

4 Hospitality at other events

- In line with the Model Code of Conduct, offers of hospitality should be refused, unless they are hospitality that would reasonably be associated with your duties as a Board member or has been approved in advance by VisitScotland.
- Board members may be asked to join VisitScotland employees to host guests at events (for example, sporting events or receptions). This does not need to be declared as hospitality, as it is part of the work of a Board member.
    - Partners or family members would not normally be included in such invitations.
- If invited to speak at a conference in your capacity as a Board member, it would be reasonable for the organiser of the event to pay for a conference ticket, travel, accommodation and subsistence and should be registered as hospitality.
- Board members should refuse lavish hospitality.
- Board members should refuse all hospitality when VisitScotland is involved in a procurement tender process.

5 Gifts

- In line with the Model Code of Conduct, any offers of gifts should be refused unless they are:
    - a minor item or token of modest intrinsic value offered on an infrequent basis (usually below the value of £50)
    - a gift being offered to VisitScotland
- Board members should always refuse costly gifts.
- Board members should refuse all gifts when VisitScotland is involved in a procurement tender process.
- Board members can never accept an offer of cash or equivalent. This includes:
    - Cash or cheques
    - Lottery tickets
    - Gift vouchers
    - Free holiday arrangements/vouchers
    - Free airline tickets/vouchers
    - Free accommodation arrangements/vouchers
    - Free luncheon or dinner arrangements/vouchers
    - Free car hire arrangements/vouchers

6 How to make a declaration

The receipt of gifts and hospitality must be recorded. If you are in any doubt, make a declaration by completing this form.

Please select the Chief Executive or Director of Corporate Services as the approver.