

Guidance for trustees

Register of gifts and entertainment

July 2018

The Pensions
Regulator

Below is an example of a register that may be maintained by trustees in order to identify and record gifts and entertainment. Please note that this is just one of many examples, and any such register needs to be scheme specific. This is the gifts and entertainment register referred to in the conflicts procedure adopted by the trustees on [date]. It should be available for inspection at each trustee’s meeting, or on request by any director of one of the joint trustees. It was last updated on [date].

Register of gifts and entertainment

Date identified	Name of trustee	Role in scheme management	Nature of gift or entertainment and approximate value	Accepted Yes/No	How notified ¹	Action taken ²	Follow up required Yes/No

1 Eg verbal declaration at trustee meetings, written conflicts declaration etc
2 Eg director withdrawing from a decision-making process; disclosure in Annual Report to members

Register of gifts and entertainment continued...

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www.tpr.gov.uk

www.trusteetoolkit.com

Free online learning for trustees

www.pensionseducationportal.com

Free online learning for those running public service schemes

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