made openly – if made in secret and undocumented then the purpose will be open to question;

reasonable value – the size of the gift is small and the value of the hospitality or expense accords with general business practice. Cash should be neither given nor received as a gift under any circumstances;

appropriate – the nature of the gift, hospitality or expense is appropriate to the relationship and accords with general business practice;

legal – the gift or hospitality is compliant with relevant laws;

reported and documented - the gift, hospitality or expense should be recorded and reported to the Synod Moderator and a note placed on the minister's/CRCWs file;

4. All gifts and hospitality offered, unless of a nominal value (under £100) will be recorded and documented as above, whether accepted or not.

**Agreed Mission Council 07/2020**