

HUBFORT

ENTERTAINMENT POLICY

Policy Title	Entertainment Policy
Document Owner	Managing Director, HUBFORT
Applies To	All employees, contractors, directors and agents of HUBFORT
Effective Date	16 April 2026
Version	1.0
Review Cycle	Annual
Jurisdiction	United Kingdom

1. Purpose

Client and business entertainment is a legitimate part of relationship building. This policy sets out how entertainment can be offered and accepted without creating risk under the UK Bribery Act 2010 or conflicts with our client obligations.

2. Scope

This policy covers all forms of entertainment offered to, or received from, clients, prospects, suppliers, partners, and any other external party in connection with HUBFORT's business. Examples include sporting events, cultural events, concerts, theatre, golf days, and hospitality boxes.

3. Definition

Entertainment is hospitality that is primarily leisure or social in nature, usually with a ticketed or experience-based element. It is distinct from business meals, which are covered separately by the Business Meals Policy.

4. General Principles

- Entertainment must have a clear business purpose, usually relationship development or a specific networking objective
- It must be reasonable and proportionate, not lavish
- A HUBFORT representative must be present throughout; tickets may not be handed over for the recipient to use alone
- Entertainment must be offered openly and recorded in the entertainment register
- Frequency to any single individual or organisation must be modest, no more than twice per calendar year

5. Approval Thresholds

- Entertainment up to £75 per head: approval by the line manager
- Entertainment between £75 and £200 per head: approval by the Managing Director in advance
- Entertainment above £200 per head: board approval in advance
- Any entertainment involving a public official or regulator, of any value: Managing Director approval in advance with written justification

6. Prohibited Entertainment

The following forms of entertainment must never be offered or accepted:

- Adult entertainment of any kind, including venues that market themselves as such
- Entertainment during a live procurement, tender, or contract negotiation with the party concerned
- Entertainment that could reasonably be seen as influencing a specific pending decision
- Gambling-related hospitality funded by the company
- Travel or accommodation for the guest, unless it forms part of a board-approved event

7. Accepting Entertainment

Entertainment offered to a HUBFORT employee by an external party must be assessed against the same thresholds:

- Under £75 per head: may be accepted and recorded in the entertainment register
- £75 to £200: line manager approval required before acceptance
- Over £200: Managing Director approval required before acceptance

Repeated invitations from the same source should be declined or reciprocated to avoid an asymmetric pattern of hospitality.

8. Spouses, Partners, and Family

Inviting partners or family to client entertainment is generally discouraged, as it dilutes the business purpose. Where it is appropriate (for example, a formal dinner where convention expects partners), it must be specifically approved and the additional cost must not exceed the per-head cap.

9. Entertainment of Public Officials

Entertainment of public officials, civil servants, regulators, or employees of state-owned enterprises carries enhanced risk. Any such entertainment requires Managing Director pre-approval, must be modest, must have a clear business rationale, and must be recorded with full detail including the official's name, role, and organisation.

10. Recording

All entertainment given or received, regardless of value, must be recorded in the central entertainment register within five working days. Required information:

- Date and nature of the event
- Host and guest names and organisations
- Estimated cost per head
- Business purpose
- Approval reference

11. Tax Treatment

Client entertainment is generally not deductible for Corporation Tax and does not attract VAT recovery under UK tax rules. Staff entertainment falls under separate rules including the £150 per head annual function exemption.

12. Breach

Breach of this policy is a disciplinary matter. Where entertainment is used or appears to be used to influence a business decision, it may also be a criminal offence under the UK Bribery Act 2010.

13. Related Documents

- Anti-Bribery and Corruption Policy
- Gifts Policy
- Business Meals Policy
- Conflicts of Interest Policy

Approval

This policy has been reviewed and approved for release by the undersigned.

Approved By	Role	Date
Syed Ehsan	Managing Director	16 April 2026