



The Athelstan Trust

Anti-Bribery and Corruption Policy

Anti-bribery and corruption policy

Introduction

- 1 **Commitment:** The Trust is committed to implementing effective measures to prevent, monitor and eliminate the risks of bribery, of the facilitation of tax evasion and to enforce effective systems to counter bribery and the facilitation of tax evasion.
- 2 **Application:** This policy applies to all Staff working in the Trust, whether paid or unpaid, whatever their position, role or responsibilities and **Staff** includes employees, governors, trustees, contractors, and volunteers. It also applies to any other person or body, who acts or performs services for or on its behalf and any third party.
- 3 **Conduct:** The Trust conducts its business activities in an honest and ethical manner. The Trust will not tolerate any form of bribery and / or corruption by, or of, its Staff nor their facilitation of tax evasion.
- 4 **Purpose:** The purpose of this policy is to:
 - 4.1 set out the Trust's responsibilities, and of those working for the Trust, in observing and upholding its position on bribery and corruption; and
 - 4.2 provide information and guidance to those working for the Trust on how to recognise and deal with bribery, corruption issues and the facilitation of tax evasion.
- 5 **Definition of a bribe:** A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.
- 6 **Definition of tax evasion and the facilitation of tax evasion:** In this policy, tax evasion means avoiding, reducing, or delaying payment of tax in a criminal way. It includes: fraudulent conduct intended to prejudice HM Revenue & Customs or the Department for Work and Pensions; taking steps with a view to the fraudulent evasion of tax; and being knowingly concerned in the fraudulent evasion of tax. In this policy the facilitation of tax evasion refers to facilitating it in a criminal way. This includes aiding and abetting a tax evasion offence or being knowingly concerned in or taking steps with a view to the evasion of tax by another person. In this policy tax evasion and the facilitation of tax evasion include conduct which is criminal under foreign law and which would have been criminal had it been carried-out against UK tax authorities or in the UK.
- 7 **Definition of third party:** Third party means any individual or organisation you come into contact with during the course of your work for the Trust. This includes parents, carers or guardians of current or prospective pupils, suppliers, distributors, business contacts, agents, advisers, government and public bodies, including their advisors, representatives and officials, politicians and political parties.

Gifts and hospitality

- 8 **Hospitality:** This policy does not prohibit the Trust's normal and appropriate hospitality (given and received) to or from third parties.
- 9 **Prohibited gifts:** The Trust prohibits the accepting of gifts from, or the giving of gifts to, a third party in the following circumstances:



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- 9.1 it is made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- 9.2 it contravenes the law;
- 9.3 it is given in your name, not in the name of the Trust or one of its Academies;
- 9.4 it includes cash or a cash equivalent such as gift certificates or vouchers (other than as permitted under the Code of Conduct);
- 9.5 taking into account the reason for the gift, it is of an inappropriate type and value and given at an inappropriate time;
- 9.6 it is given secretly;
- 9.7 where a third party is a government official or a representative, or a politician or a political party.

Facilitating tax evasion

10 Risk assessment

10.1 The Trust evaluates the risk of Staff facilitating tax evasion by considering the motive, opportunity and means.

11 Due diligence

11.1 The Trust and its Academies will carry out appropriate due diligence into their suppliers and partner organisations.

12 Risk events

12.1 This section sets out key events or steps which may involve risk. Staff must not take any of the steps set out in this section without the prior approval of the Chief Financial Officer. Staff must inform the Chief Financial Officer in the event that any of these events happen or steps are attempted or are requested:

12.1.1 in respect of parents, accepting payment:

- (a) of substantial sums in cash; and/or
- (b) from accounts in jurisdictions lacking sound anti-fraud, corruption, terrorism or anti-money laundering control.

12.1.2 in respect of suppliers and other commercial partners:

- (a) entering into side-letters which materially vary key terms in the main agreement like performance and price;
- (b) entering into commercial arrangements involving steps, terms or parties for which there is no clear, legitimate commercial need;



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- (c) making payment in cash except for petty cash payments where it is usual legitimate commercial practice;
- (d) being asked to make payment otherwise than in accordance with contractual terms or without a numbered invoice or receipt;
- (e) being asked to pay an invoice which appears to be non-standard or customised, for example with non-standard allocations for the goods and services supplied or which does not include VAT or VAT registration details when it should;
- (f) being asked to make payment otherwise than to the supplier's regular account for invoices, previously approved by the Trust;
- (g) issuing or being asked to issue customised or non-standard invoices, re-issuing invoices or issuing invoices for example which do not reflect sums payable or their proper apportionment to services and cost centres in accordance with usual commercial practice.

12.1.3 in respect of Staff:

- (a) engaging Staff other than on standard commercial terms correctly reflecting the basis on which they are engaged;
- (b) claiming or paying expenses on a non-taxable basis except where it is clear that is the correct treatment;
- (c) paying fees, salary or expenses otherwise than into a UK bank account (after proper deductions in respect of tax and NI payable at source where applicable).

12.2 Staff must not without the prior approval of the Chief Financial Officer make payment except into a UK based bank account of a person or organisation whose identity and ownership of the account has been verified by the Trust.

Unacceptable behaviour

13 It is not acceptable for you (or someone on your behalf) to:

- 13.1 give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- 13.2 give, promise to give, or offer, a payment, gift or hospitality to a government official, agent or representative to "facilitate" or expedite a routine procedure;
- 13.3 accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- 13.4 accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Trust in return;
- 13.5 create false records or fail to record and account for receipts, payments or commercial arrangements accurately;



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- 13.6 enter into or document any arrangement which does not accurately reflect or conceals what is happening commercially;
- 13.7 pay trade suppliers or contractors in cash;
- 13.8 enter into arrangements where the legitimate commercial reason for including any step, any party or any document is not clear;
- 13.9 enter into or assist with any other arrangement which you know or suspect is fraudulent;
- 13.10 threaten or retaliate against another worker who has refused to commit a bribery or tax evasion offence or who has raised concerns under this policy;
- 13.11 engage in any activity that might lead to a breach of this policy.

Facilitation payments and kickbacks

- 14 **Facilitation payments:** The Trust does not make, and will not accept, facilitation payments or "kickbacks" of any kind.
- 15 **Kickbacks:** Kickbacks are typically payments made in return for a business favour or advantage. All Staff must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by the Trust.
- 16 **Payments made by you:** If you are asked to make a payment on behalf of the Trust or one of its Academies, you should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Chief Financial Officer.

Appropriate gifts

- 17 You are permitted to receive small gifts from pupils or parents (e.g. at the end of the year or Christmas) if the following conditions are met:
 - 17.1 the gift does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - 17.2 it is appropriate in the circumstances (e.g. it is given as a "thank you" for providing extra tuition or support);
 - 17.3 taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time;
 - 17.4 it is given openly, not secretly; and



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17.5 it is not made in explicit or implicit exchange for favours or benefits or with the apparent intention of securing some advantage from you.

18 If you are unsure about whether a particular gift complies with the above requirements, you must report the gift to the Headteacher.

Donations

19 **Political parties:** The Trust does not make contributions to political parties. We only make charitable donations which accord with the Trust's governing instrument and that are legal and ethical under UK law.

Reporting

20 **Raising concerns:** You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with the Chief Financial Officer.

21 **Reporting whistleblowing:** If you encounter any of acts of corruption or bribery or the facilitation of tax evasion by the Trust or an Academy or your colleagues, or,, if you are offered a bribe by a third party, are asked to make one, are asked to engage in activity which you suspect may facilitate tax evasion or if you suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity by the Trust or an Academy or your colleagues, you must report them promptly in accordance with the Trust's whistleblowing policy.

22 **Reporting - other::** If you encounter any of acts of corruption, bribery or tax evasion by a third party, or if you or a colleague are offered a bribe, are asked to make one, are asked to engage in activity which you suspect may facilitate tax evasion or if you suspect that this may happen in the future, or believe that you or a colleague are a victim of another form of unlawful activity by a third party, you must report them promptly to the Chief Financial Officer]. For example, if you encounter any of the following situations while working at the Trust, you must report them promptly using the procedure set out in the Trust's whistleblowing policy:

- 22.1 you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- 22.2 a third party insists on receiving a commission or fee payment before committing to sign up to a contract with the Trust, or carrying out a government function or process for the Trust;
- 22.3 a third party requests payment in cash and / or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- 22.4 a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- 22.5 a third party requests an unexpected additional fee or commission to "facilitate" a service;
- 22.6 a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- 22.7 you are offered an unusually generous gift or offered lavish hospitality by a third party;
- 22.8 a third party requests that a payment is made to "overlook" potential legal violations;



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- 22.9 a third party requests that you provide employment or some other advantage to a friend or relative;
 - 22.10 you receive an invoice from a third party that appears to be non-standard or customised or you are asked to pay without an invoice;
 - 22.11 you are asked to provide non-standard or customised invoices;
 - 22.12 a third party insists on the use of side letters or refuses to put terms agreed in writing;
 - 22.13 contracts, terms or arrangements are more elaborate than appear to be commercially necessary;
 - 22.14 parties or steps in transactions are located in or funds are routed through jurisdictions which are identified by credible sources to lack sound anti-fraud, anti-corruption, anti-terrorism or anti-money laundering control;
 - 22.15 you are asked to pay in cash or we receive payment in cash, except where the sum is nominal and payment in cash is in accordance with normal good business practice;
 - 22.16 you identify any circumstances which might conceal or misrepresent an arrangement or appear unnecessarily complex or might otherwise facilitate or risk facilitating the evasion of tax;
 - 22.17 you notice that the Trust or one of its Academies has been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
 - 22.18 a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to the Trust.
- 23 **Prevention, detection and reporting:** The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the Trust or under the Trust's control. All Staff are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Induction and training

- 24 Training on this policy should form part of the induction process for all new Staff, and governors. All existing Staff and governors will receive regular, relevant training on how to implement and adhere to this policy. Governors and senior members of staff will support training, demonstrating and modelling the Trust's top-level commitment to the issues addressed in this policy.
- 25 The Trust's zero-tolerance approach to bribery, corruption and the facilitation of tax evasion must be communicated to all third parties at the outset of the relationship and as appropriate thereafter.

Records

- 26 **The Trust's obligations:** The Trust must keep financial records and have appropriate internal controls in place evidencing the business reason for making payments to third parties and to prevent bribery, corruption and the facilitation of tax evasion.
- 27 **Your obligations:** You must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to review by the Chief Financial Officer. You must read and be familiar with this policy and ask your Line Manager if there is anything that is not clear to you.



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- 28 **Trust's expenses policy:** You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with the Trust's expenses policy and specifically record the reason for the expenditure.
- 29 **Records:** All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as parents, guardians or carers, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments or facilitate tax evasion.

Detriment

- 30 **Detriment:** The Trust is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery, tax evasion or other corruption offence has taken place, or may take place in the future.
- 31 **Detrimental treatment:** Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Chief Financial Officer immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the Trust's Grievance Procedure.

Consequences of breaching this policy

- 32 **Breach:** Any employee who breaches this policy may face disciplinary action, which could result in dismissal for gross misconduct. Anyone else who provides services to the Trust and is found to be in breach of this policy can expect to have their contract terminated.
- 33 **Sanction:** For individuals, bribery and corruption are punishable by up to ten years' imprisonment and facilitating tax evasion by up to life imprisonment. If the Trust is found to have taken part in or failed to prevent bribery corruption, or the facilitation of tax evasion, the Trust could face an unlimited fine and damage to its reputation. The Trust therefore takes its legal responsibilities very seriously.