

## 6.4 SEC & TRCH Policy: Anti-Corruption, Bribery and Fraud

It is SEC policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to corruption, bribery, fraud or other financial irregularity and we are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

We will uphold all laws relevant to countering bribery, corruption and fraud. We are bound by the laws of the UK, including the Bribery Act 2010 (the 'Act'), in respect of our conduct.

The prevention, detection and reporting of bribery, fraud and other forms of corruption are the responsibility of all those working or volunteering for SEC.

The purpose of this policy is to:

- set out our responsibilities in observing and upholding our position on corruption, bribery, fraud or other financial irregularity; and
- provide information and guidance on how to recognise and deal with corruption, bribery and fraud issues

### Who is covered by, and must comply with, this policy?

This policy applies to all people involved with the SEC and Trinity Rooms, including trustees, employees, contractors and volunteers.

Any alleged failure to follow this policy will be investigated (and, where appropriate, action taken). We reserve our right to terminate our contractual or informal relationship with individuals and organisations if they breach this policy.

### Definitions of Bribery, Corruption, Fraud or other Financial Irregularity

- A **financial irregularity** is a breach of the standards of financial integrity.
- **Bribery** is offering, promising, giving or accepting any financial or other advantage, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the advantage.
- An **advantage** includes money, gifts, loans, fees, services, the award of a contract or anything else of value.
- A person acts **improperly** where they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.
- **Facilitation payments**, also known as 'back-handers' or 'grease payments' are unofficial payments made to secure or expedite a routine or necessary action.
- **Kickbacks** are typically payments made in return for a business favour or advantage.
- **Corruption** is the abuse of entrusted power or position for private gain.
- **Fraud** is intentionally deceiving someone in order to gain an unfair or illegal advantage or to deprive someone of their legal rights. Fraud generally implies an act of theft, the intentional distortion of financial statements or other accounting records in order to conceal the misappropriation of assets, or otherwise, for gain. SEC will investigate all

reports of fraud or potential fraud and will make every attempt to recover its losses and restore assets. SEC will report fraud or attempted fraud, to the police.

- **Theft** is the dishonest taking of property belonging to SEC, a sub-contractor employed by SEC, an employee, a trustee, a volunteer or a visitor.

### What is not acceptable?

It is not acceptable for anyone involved with the SEC and Trinity Rooms, including trustees, employees, contractors and volunteers to

- 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
- accept payment from a third party that is offered with the expectation that it will obtain a business advantage for them
- accept a gift or hospitality from a third party that is offered or provided with an expectation that a business advantage will be provided in return
- threaten or retaliate against another person who has refused to commit a bribery offence or who has raised concerns under this policy
- engage in any activity that might lead to a breach of this policy.

### Facilitation payments and kickbacks

We do not make, and will not accept, facilitation payments or 'kickbacks' of any kind.

Trustees or employees who make a payment on behalf of SEC should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. If you have any suspicions, concerns or queries regarding a payment, you should raise these with the Chair of Trustees.

### Record-keeping

SEC will keep financial records and have appropriate internal controls in place which will evidence the reason for making payments to third parties.

All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers will be prepared with strict accuracy and completeness.

### How to raise a concern

People involved with SEC and TRCH are asked to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If they are unsure whether a particular act constitutes bribery, fraud, corruption or other irregularity, or have any other queries, the issue should still be raised.

In the first instance, contact the Chair of Trustees , Sarah Frazer, on 0787 574 7994.

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