

1. Introduction

The Association of Charitable Foundations (ACF) is committed to carrying out its work in a fair, open and honest way, without corrupt practices or acts of bribery, ensuring adherence to the highest legal and ethical standards.

ACF encourages engagement by those covered by the policy with ACF members, sector funders, industry stakeholders and regulators in a transparent manner. This policy is designed to provide guidance to ensure we meet our policy aims while maintaining necessary connections to meet our charitable mission.

This policy has been developed by ACF and is communicated to everyone involved in the business to ensure their commitment to it. Any breach of this policy will be regarded as a serious matter by ACF and is likely to result in disciplinary action.

2. Policy Statement

Bribery is a criminal offence under the Bribery Act 2010 (Act). ACF does not, and will not, pay bribes or offer improper inducements to anyone for any purpose, nor do we or will we, accept bribes or improper inducements.

To use a third party as a conduit to channel bribes to others is a criminal offence. ACF do not, and will not, engage indirectly in or otherwise encourage bribery.

We are committed to the prevention, deterrence and detection of bribery. ACF attaches the utmost importance to this policy and will apply a “zero tolerance” approach to acts of bribery and corruption by any of our employees or third-party representatives. We aim to maintain anti-bribery compliance “business as usual”, rather than as a one-off exercise.

3. Who is covered by the policy?

This anti-bribery policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), no matter where they are located.

The policy also applies to Officers, Trustees, Board, and/or Committee members at any level.

In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to current and potential members, funders, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

Any arrangements ACF makes with a third party is subject to clear contractual terms including specific provisions that require the third party to comply with the Bribery Act 2010. The ACF staff member responsible for the contract is also responsible for ensuring that third parties who carry out activities supported by ACF understand the requirements of this policy.

4. What is Bribery and corruption?

Bribery refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

Corruption is the misuse of public office or power for private gain; or misuse of private power in relation to business outside the realm of government.

Acts of bribery or corruption are designed to influence an individual in the performance of their duty and incline them to act dishonestly. For the purposes of this policy, whether the payee or recipient of the act of bribery or corruption works in the public or private sector is irrelevant.

The person being bribed is generally someone who will be able to obtain, retain or direct business. This may involve initiatives such as tendering and contracting, or it may simply involve the handling of administrative tasks such as licences, fees, taxes or similar. It does not matter whether the act of bribery is committed before or after the tendering of a contract or the completion of administrative tasks.

5. Gifts, entertainment and hospitality

This policy does not prohibit gifts, entertainment, hospitality, invitations to events, functions, or other social gatherings or other promotional expenditures (given and received) to or from third parties which are proportionate, transparent, reasonable and for bona fide purposes related to ACF aims and objectives.

6. How to evaluate what is 'acceptable'

The above activities are acceptable provided they fall within reasonable bounds of value and occurrence, which meet the following requirements:

- not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, as an explicit or implicit exchange for favours or benefits.
- not made with the suggestion that a return favour is expected.
- made in compliance with local law.
- given in the name of the company, not in an individual's name.
- does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift.
- given/received openly, not secretly.
- not selectively given to a key, influential person, clearly with the intention of directly influencing them.
- not above a certain excessive value, (usually in excess of £25).
- not of financial value if offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of the Director of finance and operations.

7. Recording gifts, entertainment and hospitality

ACF will establish, maintain and monitor a gifts, entertainment and hospitality register, which will be made available via an online reporting facility. Any form of gift, entertainment or hospitality – given,

received or offered – with a value of more than £25 must be appropriately recorded in the register. Any which exceeds £250 will need prior approval by prior approval of the Director of finance and operations.

In the event that an impermissible form of gift, entertainment or hospitality has been accepted, you must appropriately record the transaction within the register and contact the Director of finance and operations immediately.

8. Your Responsibilities

You must ensure that you read, understand and comply with this policy.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for ACF or under its control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your line manager as soon as possible if you believe or suspect that a conflict with this policy or the Act by an employee or a third party has occurred or may occur in the future. For example, if a third party offers you something to gain an advantage with ACF or indicates to you that a gift or payment is required to secure their co-operation with ACF supported activities.

Any person covered by this policy who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct or removal from the Board. ACF also reserves the right to terminate its contractual relationship with any third parties if they breach this policy.

9. Record Keeping

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

You must declare and keep a written record of all hospitality or gifts with a value of more than £25 accepted or offered on the gifts, entertainment and hospitality register, which will be subject to managerial review.

You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with ACF's expenses policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties such as members, 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.

10. How to raise a concern

You are encouraged to raise concerns about any issue or suspicion of breach of this policy at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, you should follow the process in ACF's Whistleblowing Policy. Statutory protection of whistle blowers is afforded under the Public Interest Disclosure Act 1998.

11. Protection

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. It is ACF's policy that employees will

not suffer retaliation or harassment for reporting in good faith any compliance concerns. ACF aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

ACF 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 or other corruption offence has taken place or may take place in the future.

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 any of the roles named in section 3.1 of the Whistleblowing Policy

12. Training and Communication

All ACF employees and trustees will receive periodic training as required on how to adhere to this policy and the Act.

Employees required to undergo training on this policy shall also be required to complete a periodic certification that they (a) have completed and understood the required training, (b) have complied with this policy in the past, and (c) agree to comply with this policy in the future.

To the extent possible and practical, such training will also be made available to other persons subject to this policy, including but not limited to, trustees, consultants and other relevant persons acting as an agent for the ACF.

ACF zero-tolerance approach to bribery and corruption will be communicated to all members, partners, associates, suppliers, and contractors at the outset of its relationship with them and as appropriate thereafter.

13. Who is responsible for the Policy?

The Board of Trustees has overall responsibility for ensuring this policy complies with ACF's legal and ethical obligations, and that all those under ACF control comply with it.

The Director of finance and operations has primary and day-to-day responsibility for implementing this policy and for monitoring its use and effectiveness and dealing with any queries on its interpretation. Management at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it.

14. Risk Assessment, Monitoring and Review

As part of its formal annual risk assessment process the Board of Trustees will monitor the effectiveness and review the implementation of this policy, considering its suitability, adequacy and effectiveness. The Director of finance and operations will carry out regular audits of ACF's control systems and procedures to provide assurance that they are effective in countering bribery and corruption.

All employees and trustees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

This policy does not form part of any employee's contract of employment, and it may be amended at any time.