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THE PERSE
SCHOOL
CAMBRIDGE

Anti-bribery and corruption policy

The Perse School

January 2019

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Introduction

- 1 **Commitment:** The School 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 School, whether paid or unpaid, whatever their position, role or responsibilities and **Staff** includes employees, governors, contractors, and volunteers. It also applies to any other person or body, who acts or performs services for or on the School's behalf.
- 3 **Conduct:** The School conducts its business activities in the UK and overseas in an honest and ethical manner. The School will not tolerate any form of bribery and / or corruption by, or of, its Staff, nor their facilitation of tax evasion. The School will not conduct business with third parties that do not support the School's position on bribery, corruption and the facilitation of tax evasion.
- 4 **Purpose:** The purpose of this policy is to:
 - 4.a set out the School's responsibilities, and of those working for the School, in observing and upholding its position on bribery, corruption and the facilitation of tax evasion; and
 - 4.b provide information and guidance to those working for the School on how to recognise and deal with bribery and corruption issues.
- 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 corruption:** In this policy, corruption means the abuse of, or enticement of another to abuse, entrusted power for private gain.
- 7 **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 and 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.
- 8 **Definition of third party:** Third party means any individual or organisation Staff come into contact with during the course of their work for the School. 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.
- 9 **Definition of Line manager:** For the purposes of this policy, the line managers for Staff are as follows:
 - 9.a Governors: The Chairman of the Governors' Finance & Purposes Committee
 - 9.b The Head of the Upper School and the Bursar: The Chairman of the Governors' Finance & General Purposes Committee

- 9.c The Head of the Prep, the Head of the Pelican and the Deputy Heads of the Upper: the Head
- 9.d Other teaching staff at the Upper School: the Senior Deputy Head
- 9.e Other teaching staff at the Prep School: the Head of the Prep
- 9.f Other teaching staff at the Pelican School: the Head of the Pelican
- 9.g Other support staff: the Bursar
- 9.h Contractors and other third parties who act or perform services for or on behalf of the School: the Bursar
- 9.i Volunteers: the Senior Deputy Head (Upper School volunteers), the Head of the Prep (Prep School volunteers), the Head of the Pelican (Pelican School volunteers).

Gifts and hospitality

- 10 **Hospitality:** This policy does not prohibit the School's normal and appropriate hospitality and other benefits (given and received) to or from third parties.
- 11 **Prohibited gifts and hospitality:** The School prohibits the accepting of gifts or hospitality from, or the giving or promising of gifts or hospitality to, a third party in the following circumstances:
 - 11.a they are 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;
 - 11.b they are known or suspected to be offered or provided by a third party with the expectation that a business advantage will be provided by the School in return;
 - 11.c they are made in explicit or implicit exchange for favours or benefits or with the apparent intention of securing some advantage from a member of Staff;
 - 11.d they contravene the law;
 - 11.e they are given in a member of Staff's name, not in the name of the School;
 - 11.f they include cash or a cash equivalent such as gift certificates or vouchers except where specifically authorised by the Bursar (e.g. as a thank you for visiting speakers or others who have given their time to the School free of charge);
 - 11.g taking into account the reason for the gift, they are of an inappropriate type and value and given at an inappropriate time;
 - 11.h they are given secretly; or
 - 11.i where a third party is a government official or a representative, or a politician or a political party.

It is expressly prohibited for a member of staff to accept hospitality from an organisation or individual actively involved in a tender process at the School, except where this is provided as part of a fact finding visit or meeting.

It is also expressly prohibited for a member of staff to accept any gift or benefit from an organisation or individual that is actively involved in discussing an application for entry of a pupil to the School.

- 12 **Appropriate hospitality:** It is accepted that, in the course of their normal duties, members of Staff will sometimes receive conventional hospitality including, but not limited to:
- 12.a working meals including meals taken in the course of meetings or training schemes;
 - 12.b meals provided by other organisations or individuals during fact finding or information sharing events;
 - 12.c attendance at formal functions as a representative of the School; a formal function is an event promoted by an organisation or individual, usually ceremonial in nature, for which an official invitation is issued to and accepted on behalf of the School;
 - 12.d attendance at formal social functions in relation to which invitations have been issued to a number of Staff members and / or to a number of individuals from different organisations; and
 - 12.e attendance at informal gatherings or shared events such as meetings with representatives of other schools and organisations or individuals for the purposes of sharing good practice.
- 13 Offers of hospitality which exceed the norms set out in 12 above should in general be refused. In particular:
- 13.a inducements which could lead to a contractual position between the School and a supplier, contractor or consultant should be avoided;
 - 13.b substantial or repeated offers of travel or accommodation or invitations to social functions should only be accepted after careful consideration; and
 - 13.c substantial or repeated offers of meals or invitations to, and / or tickets for, sporting, cultural or social events, particularly from the same source, should only be accepted after careful consideration.
- 14 Particular care should be taken when offered any form of hospitality from a person or organisation which has, or is hoping to have, a contractual relationship with the School. If Staff have any doubt about whether to accept any hospitality offered to them, they should refer the matter to their line manager.
- 15 **Approval of Hospitality:** Before accepting any offers of hospitality or other benefits of £50 or over in value, Staff should seek the approval of their line manager.
- 16 **Registration of Hospitality:** The School maintains a register in respect of the acceptance of offers of benefits and hospitality over the values specified in 17. below. It is held by the Bursar and is open to inspection by the School's internal and external auditors. The Bursar will provide the Governor's Audit committee with an annual report on the register of benefits and hospitality.
- 17 **Value of Hospitality and Benefits:** Where a member of Staff receives hospitality or other benefits, or a series of hospitality or other benefits, from the same organisation or individual in one year with a cumulative value of £250 or over when taken together, these must also be formally registered within 28 days of receipt using the declaration in Appendix 1 to this policy.

- 18 **Appropriate gifts:** Staff are permitted to receive small gifts from pupils or parents (e.g. at the end of the year or Christmas) or from other third parties if the following conditions are met:
- 18.a it is not a prohibited gift as defined in 11 above;
 - 18.b the gift has a value of £50 or less either individually or cumulatively from one source in any one academic year;
 - 18.c the gift has a value of £50 or more but results from a collection of small individual contributions from separate sources e.g. a wedding gift given by pupils in a teacher's tutor group. Receipt of such gifts must be formally registered within 28 days using the declaration in Appendix 1 to this policy; and
 - 18.d it is appropriate in the circumstances (e.g. it is given as a "thank you" for providing extra tuition or support).
- 19 Other than in the case of gifts as described in 18.c above, any gift or gifts of more than £50 in value either individually or cumulatively from one source in any one academic year must be politely refused, or, if inadvertently accepted, returned or given to another charity. Details of the receipt of such a gift must be reported to the member of Staff's line manager. Details of the receipt of such a gift which is then given to another charity must be reported to the Bursar.
- 20 If unsolicited gifts of a substantial nature arrive from contractors they should be returned with a polite explanation that the School's policies do not allow their acceptance.
- 21 If Staff have any doubts about whether an offer of a gift should be refused on the grounds that refusal may cause offence, they should consult their line manager, who in turn should discuss the matter with the Bursar to determine whether the gift should be accepted, or re-distributed to another charity, or dealt with in another appropriate way. The Bursar is the final arbiter on the advisability of accepting or refusing gifts.
- 22 If a member of Staff is unsure about whether a particular gift complies with the above requirements, they must report the gift to their line manager.
- 23 The acceptance of any gift or hospitality by a third party who acts or performs services for or on behalf of the School must conform to the requirements laid down to Staff for their acceptance. In this regard, the receipt of any gifts, benefits and hospitality by a third party relating to them acting or performing services for or on behalf of the School with an individual or one-year cumulative value of £50 or over for gifts or £250 or over for benefits and hospitality must be notified to the School's Bursar on the form contained in Appendix 2.

Facilitating tax evasion

- 24 **Risk assessment:** The School evaluates the risk of Staff facilitating tax evasion by considering their motive, opportunity and means. Given the School's core business of providing educational services for pupils principally to parents and other fee payers it has identified key risks and risk events.
- 25 **Due diligence:** The School will carry out appropriate due diligence into its suppliers and partner organisations.
- 26 **Risk events**
- 26.a 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 Bursar. Staff

must not without the prior approval of the Bursar or Deputy Bursar make payment (by way of refund or otherwise) except into a UK based bank account of a person or organisation whose identity and ownership of the account has been verified by the School.

Staff must inform the Bursar in the event that any of these events happen or steps are attempted or are requested:

26.a.1 In respect of parents and other fee payers, accepting payment:

- (a) of substantial sums in cash;
- (b) from parties with no clear legitimate reason for meeting the parent or fee-payer's liabilities;
- (c) from accounts in jurisdictions lacking sound anti-fraud, corruption, terrorism or anti-money laundering control. Transparency International's [Annual Corruption Perceptions Index](#) is a useful reference point to help gauge which jurisdictions might require closer due diligence.

26.a.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;
- (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 School;
- (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.
- (h) Being asked to make payments otherwise than into a UK bank account, unless it is the supplier's regular account for invoices, previously approved by the School.

26.a.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).

Unacceptable behaviour

- 27 It is not acceptable for Staff (or someone on their behalf) to:
- 27.a accept payment from a third party that they know or suspect is offered with the expectation that it will obtain a business advantage for them;
 - 27.b create false records or fail to record and account for receipts, payments or commercial arrangements accurately;
 - 27.c enter into or document any arrangement which does not accurately reflect or conceals what is happening commercially;
 - 27.d pay trade suppliers or contractors in cash;
 - 27.e enter into arrangements where the legitimate commercial reason for including any step, any party or any document is not clear;
 - 27.f enter into or assist with any other arrangement which they know or suspect is fraudulent;
 - 27.g 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;
 - 27.h engage in any activity that might lead to a breach of this policy.

Facilitation payments and kickbacks

- 28 **Facilitation payments:** The School does not make, and will not accept, facilitation payments or "kickbacks" of any kind.
- 29 **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 School.
- 30 **Payments made by Staff:** If a member of Staff is asked to make a payment on behalf of the School, they should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. Staff should always ask for a receipt which details the reason for the payment. If they have any suspicions, concerns or queries regarding a payment, they should raise these with the Bursar.

Donations

- 31 **Political parties:** The School does not make contributions to political parties.
- 32 **Charitable giving:** The School only makes charitable donations which accord with its Memorandum of Association and that are legal and ethical under UK law.

Reporting

- 33 **Raising concerns:** Staff should be aware of the specific risk events described in section 26 above and are encouraged to raise concerns about any issue or suspicion of malpractice at

the earliest possible stage. If a member of Staff is unsure whether a particular act constitutes bribery or corruption, or if they have any other queries, these should be raised with the Bursar.

- 34 **Reporting - whistleblowing:** If Staff encounter any of acts of corruption, bribery or the facilitation of tax evasion **by the School or their colleagues**, or, if they are offered a bribe, are asked to make one, asked to engage in activity which they suspect may facilitate tax evasion or if they suspect that this may happen in the future, or believe that they are a victim of another form of unlawful activity **by the School or their colleagues**, they must report them promptly in accordance with the School's Whistleblowing policy.
- 35 **Reporting - other:** If Staff encounter any acts of corruption or bribery or tax evasion **by a third party**, or if they or a colleague are offered a bribe, are asked to make one, are asked to engage in activity which they suspect may facilitate tax evasion or if they suspect that this may happen in the future, or believe that they or a colleague are a victim of another form of unlawful activity **by a third party**, they must report them promptly to the Bursar. For example, if Staff encounter any of the following situations while working at the School, they must report them promptly to the Bursar:
- 35.a Staff become aware that a third party engages in, or has been accused of engaging in, improper business practices;
 - 35.b a third party insists on receiving a commission or fee payment before committing to sign up to a contract with the School, or carrying out a government function or process for the School;
 - 35.c 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;
 - 35.d a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
 - 35.e a third party requests an unexpected additional fee or commission to "facilitate" a service;
 - 35.f a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
 - 35.g Staff are offered an unusually generous gift or offered lavish hospitality by a third party;
 - 35.h a third party requests that a payment is made to "overlook" potential legal violations;
 - 35.i a third party requests that a member of Staff provides employment or some other advantage to a friend or relative;
 - 35.j Staff receive an invoice from a third party that appears to be non-standard or customised or are asked to pay without an invoice;
 - 35.k Staff are asked to provide non-standard or customised invoices;
 - 35.l a third party insists on the use of side letters or refuses to put terms agreed in writing;
 - 35.m contracts, terms or arrangements are more elaborate than appear to be commercially necessary;

- 35.n 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;
 - 35.o Staff are asked to pay in cash or the School receives payment in cash, except where the sum is nominal and payment in cash is in accordance with normal good business practice;
 - 35.p Staff 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;
 - 35.q Staff notice that the School has been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
 - 35.r 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 School.
- 36 **Prevention, detection and reporting:** The prevention, detection and reporting of bribery, tax evasion and other forms of corruption are the responsibility of all those working for the School or under the School's control. All Staff are required to avoid any activity that might lead to, or suggest, a breach of this policy.

Induction and training

- 37 This policy is provided to support staff on induction. A summary of this policy is included in the Teaching Staff Handbook which is provided to teaching staff on induction. The policy is provided to Governors in the Governing Board Handbook. The policy is also available to staff on the School Policies section of SharePoint. Staff can also seek guidance or support via their line manager if they are unsure about any situation.
- 38 Training on this policy will be provided as appropriate. Governors and senior members of staff will support training, demonstrating and modelling the School's top-level commitment to the issues addressed in this policy.
- 39 The School's zero-tolerance approach to bribery, corruption and the facilitation of tax evasion will be communicated to all third parties at the outset of the relationship and as appropriate thereafter.

Records

- 40 **The School's obligations:** The School must keep financial records and have appropriate internal controls in place to prevent bribery, corruption and the facilitation of tax evasion.
- 41 **Expense Claims:** Staff must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are authorised by the relevant head of department or senior management team member and specifically record the reason for the expenditure.
- 42 **Records:** All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as parents, 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

- 43 **Detriment:** The School 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.

- 44 **Detrimental treatment:** Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If any person believes that they have suffered any such treatment, they should inform the Bursar immediately. If the matter is not remedied, and they are an employee, they should raise it formally using the School's grievance procedure.

Consequences of breaching this policy

- 45 **Breach:** Any employee who breaches this policy may face disciplinary action, which could result in dismissal for gross misconduct. Anyone else who acts or performs services for or on behalf of the School and is found to be in breach of this policy can expect to have their contract terminated with immediate effect and without compensation for any loss. Where appropriate, the School will include terms in its contracts with third parties requiring compliance with the School's standards and with the requirements of the Bribery Act 2010 and Criminal Finances Act 2017.
- 46 **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 School is found to have taken part in or failed to prevent bribery, corruption or the facilitation of tax evasion, the School could face an unlimited fine and damage to its reputation. The School takes its legal responsibilities very seriously.

Authorised by	Sir David Wright On behalf of the Board of Governors
Effective Date	3 rd January 2019
Date of next review	January 2020 (or earlier if required)

Appendix 1

Pro-forma for the declaration of hospitality or other benefits

Before accepting any offers of hospitality or other benefits of **£50** or over in value Staff members should seek the approval of their line manager.

Hospitality or other benefits of **£250** or over in value must be formally registered using this pro-forma within 28 days of the date of receipt.

Where a member of Staff receives a series of hospitality or other benefits from the same organisation or individual in any one year with a cumulative value of **£250** or over when taken together, these too must be formally registered using this pro-forma.

Name of member of staff:
Position:
Name & address of donor of gift or hospitality:
Description of hospitality or other benefit:
Value of hospitality or other benefit:
Date of hospitality or other benefit:
Signature of member of staff:
Date of entry:
Bursar's signature

Appendix 2

Pro-Forma for the declaration of gifts and hospitality received by a third party performing services for or on behalf of the School.

Gifts hospitality or other benefits with a value of **£50** or over in the case of **gifts** or **£250** or over in the case of **hospitality or other benefits** received in relation to services performed for or on behalf of the School must be formally registered using this pro-forma within 28 days of the date of receipt. Where a third party performing services for and on behalf of the School receives a series of gifts, hospitality or other benefits from the same party in any one year with a cumulative value of **£50** or over in the case of **gifts** or **£250** or over in the case of **hospitality or benefits** when taken together, these too must be formally registered using this pro-forma.

Name of third party:
Address of third party:
Name & address of donor of gift or hospitality:
Description of gift or hospitality:
Value of gift or hospitality:
Date of gift or hospitality:
Signature of member of third party:
Date of entry:
Bursar's signature