

Brighter Futures

FINANCIAL CONTROLS POLICY



Anti-Bribery, Corruption and Fraud

1. Purpose

This policy sets out the commitment of Brighter Futures to conduct its activities with honesty, integrity, and transparency. It aims to prevent, detect, and respond to bribery, corruption, and fraud in all areas of our work.

2. Scope

This policy applies to:

- Trustees and board members
- Employees (permanent, temporary, and volunteers)
- Contractors, consultants, and partners
- Anyone acting on behalf of the charity

3. Definitions

Bribery

Offering, giving, receiving, or soliciting something of value to influence a decision or gain an improper advantage.

Corruption

Abuse of entrusted power for private gain.

Fraud

Intentional deception to secure unfair or unlawful gain (financial or otherwise).

Examples include:

- Falsifying expenses or financial records
- Misuse of charity funds or assets
- Kickbacks or secret commissions
- Conflicts of interest not disclosed

4. Policy Statement

Brighter Futures has zero tolerance for bribery, corruption, and fraud. Any such activity will be treated as a serious disciplinary matter and may result in dismissal, termination of contracts, and/or referral to law enforcement authorities.

5. Legal Compliance

The charity will comply with all applicable laws and regulations, including:

- Relevant anti-bribery and fraud legislation (e.g. UK Bribery Act 2010, where applicable)
- Charity Commission guidance
- Local laws in countries where we operate

6. Responsibilities

Board of Trustees

- Ensure effective governance and oversight
- Approve and review this policy
- Promote a culture of integrity

Senior Management

- Implement and enforce this policy
- Ensure staff are trained and aware
- Monitor risks and controls

Staff and Volunteers

- Act honestly and ethically
- Report any concerns promptly
- Avoid situations that could lead to bribery or fraud

7. Prohibited Conduct

The following are strictly prohibited:

- Offering or accepting bribes
- Facilitation payments (small unofficial payments to speed up processes)
- Misuse of funds or resources
- Concealing or falsifying financial records
- Undisclosed conflicts of interest

8. Gifts and Hospitality

- Must be reasonable, proportionate, and transparent
- Must not influence (or appear to influence) decisions
- Must be recorded in a Gifts Register
- Cash or cash equivalents are never permitted

9. Financial Controls

The charity will maintain strong financial controls, including:

- Segregation of duties
 - Approval limits for spending
 - Accurate record-keeping
 - Regular audits and reconciliations
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10. Reporting Concerns (Whistleblowing)

All staff and stakeholders are encouraged to report suspected wrongdoing.

Reports can be made to:

- Line manager
- Designated safeguarding or compliance officer
- Trustee or board representative

Reports will be:

- Taken seriously
- Investigated promptly and fairly
- Treated confidentially where possible

The charity will not tolerate retaliation against whistleblowers.

11. Investigation Process

- All allegations will be investigated proportionately
- Appropriate disciplinary or legal action will be taken
- External authorities may be notified where required

12. Training and Awareness

- Staff and volunteers will receive appropriate training
- Regular updates and refreshers will be provided
- Key policies will be accessible to all

13. Monitoring and Review

- This policy will be reviewed annually
- Risks will be regularly assessed
- Improvements will be made as needed

14. Breach of Policy

Failure to comply with this policy may result in:

- Disciplinary action
- Termination of employment or contract
- Legal action

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Signature of approving Trustee (1) J. Owen