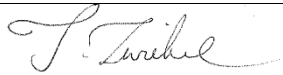


Sunbeams

ANTI-FRAUD AND CORREUPTION POLICY

Document Control Sheet

Document Title	Sunbeams Anti-Bullying Policy
Document Reference	SBP27
Version Number	1
Date Created	September, 2025
Date Approved	September, 2025
Next Review Date	September, 2026
Status	Approved
Approved By	Jessica Zwiebel, Safeguarding Officer and Trustee
Signature	

Revision History

Version	Date	Author	Description of Change	Approved By
1.0	Sep 2025	DSL	Initial release establishing principles, definitions, and procedures.	Board of Trustees

1. Purpose and Scope

Sunbeams are committed to the highest standards of financial integrity, honesty, and accountability. Fraud, corruption, bribery and misuse of funds threaten the charity's ability to support young people and damage public trust.

This policy sets out how Sunbeams prevents, detects, and responds to fraud and corruption. It applies to:

- All staff (permanent, temporary, sessional)
- Volunteers and mentors
- Trustees
- Freelancers and contractors
- Any individual acting on behalf of Sunbeams

The policy should be read alongside the Financial Procedures Policy, Whistleblowing Policy, Conflicts of Interest Policy, and Data Protection Policy.

2. Definitions

2.1 Fraud

Fraud is wrongful or criminal deception intended to result in financial or personal gain. Examples include:

- Theft of money, assets or equipment
- Falsifying invoices, receipts, timesheets or expenses
- Misappropriating restricted funds
- Altering financial records
- Using Sunbeams assets for personal benefit
- Claiming for costs not incurred
- Colluding with suppliers or service providers

2.2 Corruption

Corruption involves the misuse of entrusted power for private gain. Examples include:

- Favouritism in procurement
- Influencing decisions in exchange for benefits
- Offering or accepting rewards for preferential treatment

2.3 Bribery

Bribery is offering, receiving or requesting something of value to influence a decision. Sunbeams complies with the Bribery Act 2010.

2.4 Financial Irregularity

Any activity that appears unusual, inconsistent, poorly documented, or deliberately concealed.

3. Zero-Tolerance Statement

Sunbeams has **zero tolerance** for:

- Fraud
- Corruption
- Bribery
- Theft
- Misuse of funds or assets
- Deliberate falsification of records
- Collusion or concealment
- Retaliation against whistleblowers

Any suspected fraud will be investigated promptly. Where necessary, Sunbeams will:

- Report the incident to the **Charity Commission** (Serious Incident)
- Report to **police or Action Fraud**
- Inform relevant funders (as required by grant agreements)
- Seek recovery of funds
- Implement disciplinary action up to termination of employment or role.

4. Roles and Responsibilities

4.1 Trustees

- Promote a culture of integrity and honesty
- Oversee financial governance and internal controls
- Review high-risk expenditure
- Receive investigation findings
- Approve reporting to the Charity Commission

4.2 Director

- Leads day-to-day financial oversight
- Ensures staff follow financial policies
- Conducts initial assessment of concerns
- Reports serious concerns immediately to the Chair of Trustees
- Supports investigations

4.3 Finance & Development Officer

- Maintains accurate bookkeeping on QuickBooks
- Ensures segregation of duties
- Conducts monthly bank reconciliations
- Flags inconsistencies quickly
- Supports financial investigations with records and evidence

4.4 Managers and Project Leads

- Follow financial procedures (authorization, purchasing, expenses)
- Keep accurate records for projects and funders
- Escalate concerns immediately

4.5 All Staff and Volunteers

- Must act honestly and responsibly
- Must follow policies and procedures
- Must report suspicious behaviour or irregularities
- Must not conduct their own investigations

5. Preventative Controls

Sunbeams operate strong internal controls to reduce fraud risks. These controls are described fully in the Financial Procedures Policy and include:

5.1 Segregation of Duties

- Finance Officer may prepare but **cannot release** payments
- All payments require **two authorised trustee signatories**
- No one person can order, approve and release funds

5.2 Payment Controls

- Two signatories needed for every payment
- No cash payments unless essential
- All expenditure must have valid documentation (invoice/receipt)

5.3 Banking Controls

- All accounts held in the charity's name only
- Online banking access separate for each authoriser
- Monthly bank reconciliations signed off by Treasurer

5.4 Income Controls

- Cash counted by two individuals
- Cash banked within 48 hours
- Gift Aid processed transparently

5.5 Asset Controls

- Asset register maintained and reviewed annually
- Lost/damaged items reported immediately

5.6 Procurement Controls

- Staff must declare conflicts of interest
- No personal relationships influencing supplier selection
- Quotes required for larger purchases

5.7 Anti-Bribery Controls

- No acceptance of gifts or hospitality that could influence decisions
- All gifts/hospitality above nominal value recorded

6. Detection of Fraud

Examples of warning signs include:

- Missing receipts or altered documents
- Unexplained variances in budgets
- Unusual supplier patterns

- Duplicate or inflated invoices
- Delayed banking of cash
- Staff resisting financial oversight
- Complaints from suppliers or partners
- Concerns raised confidentially by volunteers or beneficiaries

Sunbeams encourage early reporting of “small concerns” before they escalate.

7. Reporting Concerns

Concerns can be raised by:

- Staff
- Volunteers
- Trustees
- Beneficiaries or parents
- External partners
- Funders
- Members of the public

7.1 How to Report

Concerns should be reported to:

1. **Director – Jessica Zwiebel**
2. **Chair of Trustees – Mina Davidovits**
3. Or via the **Whistleblowing Policy** where confidentiality is required

Reports may be:

- Verbal
- Written
- Anonymous (via whistleblowing route)

7.2 What happens after reporting

- Acknowledgement within **2 working days**
- Initial assessment completed within **10 working days**

- Trustees informed of outcome
- If needed, a full investigation begins

8. Investigation Procedure

All investigations follow a structured sequence:

Step 1 – Secure records

- Freeze relevant accounts if needed
- Preserve documents, emails, financial logs

Step 2 – Appoint Investigators

- Director + Treasurer OR
- Independent Trustee OR
- External auditor (for serious or complex cases)

Step 3 – Evidence Review

- Bank statements
- Invoices, receipts, contracts
- Emails and correspondence
- Expense claims
- Timesheets
- Cash logbooks

Step 4 – Interviews

- Staff or volunteers involved
- Witnesses
- Relevant third parties

Step 5 – Report

A written report will include:

- Findings
- Whether fraud occurred
- Amount lost

- Individuals involved
- Recommended actions

Step 6 – Action

Depending on findings:

- Disciplinary proceedings
- Role termination
- Recovery of funds
- Reporting to police
- Serious Incident Report to Charity Commission
- Informing funders
- Control improvements

9. Confidentiality and Whistleblowing

All reports are handled sensitively and in line with:

- Whistleblowing Policy
- Data Protection Policy
- Confidentiality Agreements

No retaliation is permitted against anyone raising concerns in good faith.

10. Training and Awareness

- All staff and volunteers receive training at induction
- Annual refreshers for staff handling finance
- Additional training for Trustees and Finance Officer
- Policy shared in staff handbook and accessible on internal systems

11. Monitoring and Review

- Reviewed annually by Director and Trustees
- Updated if legislation changes

- Lessons from investigations or audits incorporated
- Reported annually as part of governance review