



THE GRASSROOTS TRUST (UK)

Prevention of fraud, loss and bribery

Policy Lead	Executive Officers
Audience	Anyone who engages with the Grassroots Trust
Formally endorsed by	Trustees
Last updated	November 2023
Next Review	November 2024

Fraud, loss and bribery

"The Grassroots Trust" is committed to conducting all aspects of its business fairly, openly and honestly and in accordance with the highest ethical and legal standards. This includes a commitment to implementing and enforcing effective systems to counter fraud, bribery and corruption.

Definitions

Fraud

Fraud is a commonly understood term, but different definitions emphasize different aspects. "The Grassroots Trust" considers that fraud is knowingly making an untrue or misleading representation with the intention of making a gain for oneself or another or causing a loss, or risk of loss, to another.

Loss

Losses are not necessarily caused by fraud. Non-fraudulent losses include losses caused by genuine errors, accidents or forceful external action (eg: cases of burglary or robbery where there has been no collusion between an external perpetrator and "insiders").

There may be losses incurred in the banking system, exceptional losses caused by the way that exchange rates have been handled, and so-called "fruitless" payments (eg: where a contract has had to be cancelled and a penalty is due, or where a payment has been made for goods or services not supplied and it is not possible to recover the money).

There are also losses incurred due to partner organizations becoming insolvent and not being able to meet their financial contractual arrangements and responsibilities.

Bribery

Bribery means giving, requesting or accepting, a financial or other advantage to encourage or reward another person for improper behaviour. The term "facilitation

payment” and other common terms that are used to refer to bribes are also considered bribes in this document.

Financial or other advantage - means that the gift does not have to be money, it can be anything that the person receiving it would see as being valuable either for themselves or somebody close to them. This could include contracts, non-monetary gifts or even offers of employment.

Improper behaviour means anything that is illegal, unethical or a breach of duty whether in the public private sector, anywhere in the world. In the workplace, this might mean stealing from an organization, giving out confidential information, or giving unfair advantage to somebody. No matter how small the amount, any advantage given, requested or accepted in return for doing something improper is regarded as a bribe.

Bribery is a form of corruption. Corruption means 'any abuse of a position of trust in order to gain an unfair advantage'.

Policy

“The Grassroots Trust” has a 'zero tolerance' policy towards fraud, bribery and corruption. This means that “The Grassroots Trust”:

- does not accept any level of fraud, bribery or corruption within the organisation or by any other individual or organization receiving funds from or representing “The Grassroots Trust”
- will always seek to take appropriate action against those found to have perpetrated, be involved in, or assisted with fraudulent or other improper activities in any of its operations
- is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum.

“The Grassroots Trust” requires all individuals working for the organization to act honestly and with integrity at all times and to safeguard the resources for which they are responsible.

“The Grassroots Trust” mitigates fraud, bribery and corruption through the implementation of robust processes, controls and reporting procedures that are fit for purpose and regularly reviewed.

Fraud is against “The Grassroots Trust’s” values and is unacceptable as it contradicts our values statement:

We are committed to accountability.

We are accountable to God for the use of our time, and resources. We are accountable to our partners and supporters, being honest, trustworthy and

transparent in all we do. We are committed to making what we do consistent with what we say.

Fraud is a criminal offence and considered to be gross misconduct

Fraud of any size, including facilitation payments is not acceptable and if someone was found guilty of fraud, or enabling fraud, that would constitute personal gross misconduct and the individual would be subject to the disciplinary process. This may lead to the dismissal of the individual(s) concerned and may lead to prosecution.

Genuine Extenuating Circumstances

We recognise that there may be rare occasions, for example related to personal safety or critical health, in which it is necessary to make a facilitation payment. Should this happen, the individual must immediately inform a senior manager of what has occurred and this will be formally recorded. If they fail to do so, the facilitation payment will be handled as fraud as defined above.

Fraud is a major risk

As part of risk assessment process, fraud is recognized as one of the major risks that an organization faces and we need to have robust systems in place in order to minimize this risk.

Whistleblowing

All staff and volunteers have the right to report a suspected incidence of fraud directly to a senior manager (e.g. CEO, trustee, treasurer, team leader, etc).

If an employee/volunteer raises a genuine concern under the policy, he or she will not be at risk of losing their job, nor will they suffer any form of detriment as a result. Provided the employee/volunteer is acting in good faith, and in accordance with the policy, and is not seeking to cause mischief, it does not matter if they are mistaken.

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GRASSROOTS is a Christian charity based in the UK.

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