Anti-fraud, Bribery, Corruption and Irregularities Policy 2026

Introduction
Hesketh Bank Community Centre (HBCC) ensures that all of the trustees and employees of the Trust fully adhere to the Fraud Act (2006) and the Bribery Act (2010). HBCC requires all employees, volunteers and Trustees to act honestly and with integrity at all times and to safeguard all resources for which they are responsible.

HBCC will not accept any level of fraud, bribery or corruption and consequently any case will be thoroughly investigated and dealt with severely.

In line with the Fraud Act (2006), HBCC will adhere to the legal definitions of fraud offences, as follows:

- Fraud by false representation
- Fraud by failing to disclose information
- Fraud by abuse of position

Fraud by false representation
Representation must be made dishonestly and is made with the intention of making a gain or causing a loss or risk to another.

A representation is defined as false if it is untrue or misleading and the person making it knows that it is or might be, untrue or misleading. Representation can be stated by words or communicated by conduct i.e., written, spoken or by electronic means.

Fraud by failing to disclose information
Fraud by failing to disclose information is defined by fraud which has been committed should a person fail to declare information which he/she has a legal duty to disclose.

There is a requirement that the person acts dishonestly and intends to make a gain for himself/herself, cause a loss to another or expose another to a risk of loss.

Fraud by abuse of position
Fraud by abuse of position requires a person who is in a privileged position to act dishonestly by abusing the position held; and by doing so, fails to disclose to another person, information which he/she is legally required to disclose. The dishonest act must be with the intention of making a gain for himself/herself or another. The offence may be committed by omitting to make a declaration as well as by an act.

This policy also takes into account the Bribery Act (2010)

Bribery and corruption
Bribery and Corruption is a specific type of fraud and involves: - 'The offering, giving, soliciting or acceptance of any inducement or reward which may influence the action of any person'. (Corruption involves two or more people. Corruption does not always result in a loss; indeed, the corrupt person may not benefit directly from their deeds).

Irregularity
An irregularity may be any significant matter or issue other than fraud, bribery or corruption. For example, an irregularity may be where a trustee or employee makes a genuine error or mistake in the course of their duties/responsibilities, but where this error or mistake is subsequently hidden.

Additionally, an irregularity may also involve consideration of the possible inappropriate use of HBCC's funds or assets, but which may not technically constitute fraud, bribery or corruption.

Responsibilities:
Chairperson
Overall responsibility for dealing with fraud and corruption rests with the Chairperson.
The responsibilities of this post include:

- Establishing and maintaining a sound system of internal control to prevent fraud.
- Establishing effective financial regulations, policies and procedures.
- Establishing appropriate mechanisms for reporting fraud risk issues.
- Ensuring that vigorous and prompt investigations are carried out.
- Taking appropriate legal and/or disciplinary action where fraud is proven.
- Ensuring that appropriate action is taken to minimise the risk of similar frauds in the future.
- Taking appropriate action to recover assets and minimise the loss.

Trustees
- Trustees are responsible for ensuring that an adequate system of internal control exists within their areas of responsibility and that those controls are effective.
- The responsibility for prevention and detection of fraud therefore rests primarily with the Trustees.
- Trustees need to assess all types of risk their area of responsibility might be exposed to.
- Trustees should keep alert to unusual events or transactions and report as necessary.
- It is the responsibility of all Trustees within HBCC to ensure that public funds are safeguarded against fraud, corruption and irregularities.

Employees and volunteers
- Employees and volunteers in a position of financial responsibility and authorisation, are required to provide the Treasurer with information concerning their direct or indirect financial interests and to ensure that information is kept up to date.
- Employees and volunteers must alert the Treasurer if they believe any opportunity for fraud exists because of poor financial procedures or controls.
- Employees and volunteers must report any suspicion of fraud immediately to the Treasurer who will make a formal record of this.
- Employees and volunteers are required to co-operate fully with internal checks, reviews or fraud investigations.

Failure to comply with policies and procedures will result in disciplinary action.

All representatives of HBCC have the right to “blow the whistle” on what they perceive to be a cause of serious concern or malpractice.

Fraud response plan
The following procedures will be followed in the event of a fraud being detected or suspected:

- Initial actions
- Reporting procedures
- Investigating
- Securing Evidence
- Informing the police
- Disciplinary action
- Prevention of losses
- Financial recovery

Detection and investigation
Where a fraud is detected or suspected, initial responsibility for investigating the matter rests with the Treasurer.

The investigating officer shall inform the Chairperson and investigations will commence as soon as possible.

It is essential that all material that may be of evidential value must be recovered and preserved for further investigation if required.

Additionally, the decision must be made as to the suspension of the individual(s) concerned.

Sanction and redress
HBCC’s disciplinary procedures provide scope for offences such as fraud, theft and deliberate falsification of registers, reports, accounts, expense claims and self-certification forms to be regarded as gross misconduct which will result in instant dismissal.

In cases where fraud is proven HBCC will notify the police and appropriate funding agencies/charities commission of the outcome.

HBCC has a loyal and trustworthy team and to date has no history of bribery or any fraudulent claims.

If you need any further information, advice or guidance relation to this policy, please contact the Chairperson of the Board of Trustees

This policy will be reviewed on an annual basis, unless circumstances arise which require the policy to be reviewed earlier.

This policy has been approved for issue by the board of trustees at Hesketh Bank Community Centre.

Policy dated: 01/10/2026

Policy review date: 30/09/2027