

Elmlea Schools' Trust

Business Ethics Policy

Document History Record of recent Policy changes

Date	Version	Author/Owner	Change	Origin of
20 Oct 2019	1.0	Clare Sanders	Updated Policy for Elmlea Schools Trust	EJS/EIS Business Ethics Policy
Nov 2020	1.1	CS	Updated related parties form to link to Auditors annual return	Bishop Fleming
Sept 2021	1.2	Andrea Bizley	Updated guidance re Related parties and returns	Bishop Fleming
Nov 2022	2.0	Andrea Bizley	Updated policy following review by Judicium	Judicium HR

Trustees 'Committee	Operations
Policy Adopted	November 2022
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Review date	Autumn Term 2023

BUSINESS ETHICS POLICY

Incorporating Register of Business and Pecuniary Interests, Gifts and Hospitality, Bribery and Anti-Fraud Policy and Procedures

Introduction

The purpose of this policy is to confirm the commitment of Elmlea Schools' Trust ("the Trust") to business ethics. The fulfilment of this Business Ethics Policy will assist in the delivery of more effective risk management.

This policy applies to all persons working for the Trust or on its behalf in any capacity, including employees at all levels, Members, Directors, Trustees, Governors, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners and any other person associated with the Trust, wherever located (collectively referred to as **workers** in this policy).

The Trust expects the highest ethical standards for everyone working for it and it is therefore important that workers act, and are also seen to act, impartially.

The Trustees of the Trust seek to run all aspects of its financial management and business activities with high standards of conduct and integrity.

The Board of Trustees is committed to tackling fraud, bribery, corruption or abuse of position for personal gain, wherever it may be found, in any area of the Trusts activity and treats these issues seriously. It is recognised that some concerns may be extremely sensitive.

The Trust considers that all instances of fraud, bribery, corruption and other dishonesty endanger the achievement of the Trust's policies and objectives as they divert its limited resources from the provision of education. There is a clear recognition that the abuse of the Trust's resources, assets and services undermine the Trust's reputation and also threatens its sound financial standing.

In the event that workers, parents or the school community at large become aware of activities which give cause for concern, this Business Ethics Policy is provided as a reference document to establish a framework within which issues can be raised confidentially. The process allows for concerns to be raised within the school environment, allows recourse to an external party outside the management structure of the school where this becomes appropriate and provides for a thorough and appropriate investigation of the matter to bring it to a satisfactory conclusion.

Purposes

The purpose of this policy statement is to set out for workers, the Trust's main objectives for countering fraud, bribery and corruption. This policy statement -

- Defines fraud, corruption and bribery.
- Identifies the scope of the applicability of the policy.
- Sets out the Trust's intended culture and stance against fraud, corruption and bribery.
- Identifies how to raise concerns and to report malpractice.
- Sets out responsibilities for countering fraud.

Definitions

Fraud

Fraud is a range of abuse and malpractice that is covered by the Fraud Act 2006.

The term “fraud” is used to describe a range of activities, such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, concealment of material facts and collusion. More generally it can be defined as the intention to deceive a person or an organisation in order to obtain an advantage, avoid an obligation or cause loss. Fraud may also include the use of information technology equipment to manipulate programmes or data dishonestly, the theft of IT equipment and software and the intentional misuse of computer time and resources. Irrespective of the definition applied, fraud is always deceitful, immoral, and intentional and creates a gain or avoidance of an obligation for one party and / or a loss for another.

Gains and losses do not have to be direct. A gain to a related party or company through intentional abuse of position, albeit not directly to the officer involved, is still fraudulent. In the same way, using the Trust’s name to procure personal goods and services is also fraudulent; where there is deliberate abuse of position to make a gain in the form of goods and services at a discount price or to get the Trust to pay for them.

Corruption

Corruption will normally involve dishonest or fraudulent conduct by those in power, as above, typically involving some bribe, threat or reward being involved.

Bribery - The Bribery Act 2010

There are four key offences under the Act:

- bribery of another person (section 1)
- accepting a bribe (section 2)
- bribing a foreign public official (section 6)
- failing to prevent bribery (section 7) The Bribery Act 2010

A bribe means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way.

Bribery is an inducement or reward offered, promised, given, accepted or sought in order to gain an improper commercial, contractual, regulatory or personal advantage.

Bribery and corruption are punishable for individuals by up to ten years’ imprisonment and if the Trust is found to have taken part in corruption it could face an unlimited fine and/or damage to its reputation. The Trust therefore takes its legal responsibilities very seriously and has a zero-tolerance approach to bribery.

It is unacceptable to:

- give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
- give, promise to give, or offer a payment, gift or hospitality to a government official, agent or representative to “facilitate” or expedite a routine procedure;
- accept payment from a third party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
- accept a gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
- retaliate against or threaten a person who has refused to commit a bribery offence or who has raised concerns under this policy;
- Engage in any activity that might lead to a breach of this policy.

Facilitation Payments / Kickbacks

Facilitation payments and “kickbacks” are not tolerated and are illegal. Facilitation payments are unofficial payments made to public officials in order to secure or expedite actions. Kickbacks are typically payments made in return for a business favour or advantage.

Gifts and Hospitality

This policy is not meant to change the requirements of the Trust’s approach to gifts and hospitality as set out within its policies and procedures. These make it clear how to deal with all offers of gifts and hospitality of all values.

Scope of the policy

The Policy Statement applies to all workers. The Trust's Business Ethics Policy is not intended to have contractual effect, but workers are required to comply with it at all times.

The Trust expects that individuals and organisations (e.g. partners, suppliers, contractors, and service providers) with which it deals will act with integrity and without thought or actions involving fraud, bribery and corruption. Where relevant, the Trust will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption. Evidence of such acts may lead to a termination of the particular contract and/or prosecution.

The Trust recognises the importance of the seven principles of public life defined by the Nolan Committee 1995 and expects all workers to conduct themselves according to them. The seven principles are worthy of being read by all;

- Honesty - Holders of public office should be truthful.
- Integrity - Holders of public office must avoid placing themselves under any obligation to individuals or organisations that might try inappropriately to influence them in the performance of their official duties. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family or their friends. They must declare and resolve any interests and relationships.
- Selflessness - Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.
- Objectivity – Holders of public office must act and take decisions impartially, fairly and on merit using the best evidence and without discrimination or bias.
- Openness - Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.
- Accountability - Holders of public office are accountable to the public for their decisions and actions and must submit themselves to whatever scrutiny is necessary to ensure this.
- Leadership - Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the and challenge poor behaviour wherever it occurs.

Through observance of these principles the Trust requires workers to be alert to the possibility of fraud, bribery, corruption and dishonesty in all their dealings.

The Trust also requires that those employees responsible for its systems and procedures should design and operate systems and procedures which endeavour to minimise losses due to fraud, bribery, corruption, and other dishonest action and abuse.

Culture and stance against fraud, bribery and corruption

The Trust is determined that the culture and tone of the organisation will be one of honesty and opposition to fraud, bribery and corruption of any kind.

The Trust expects that the Board of Trustees and its workers will lead by example in ensuring adherence to legal requirements, financial rules, codes of conduct and prescribed procedures and practices.

The Trust implements and maintains systems of accountability and control to ensure that its resources are properly applied in the way it intended. These systems include, as far as is practical, adequate internal controls to detect not only significant errors but also importantly, fraud, bribery and corruption.

Raising concerns

Existing good practice within the Trust in terms of its systems of internal controls, both financial and non-financial, and the external regulatory environment in which the Trust operates, ensures that cases of suspected fraud or impropriety rarely occur.

Workers are an important element in the Trust's defence against fraud, bribery and corruption; they are expected to raise any concerns that they may have on these issues where they are associated with the Trust's activities.

The Trust's senior leadership and Trustees will be robust in dealing with financial malpractice of any kind.

Workers should follow the guidance issued in the Trust's Whistleblowing procedures.

All concerns reported, by whatever method, will be treated in confidence. However, where anonymity is requested, this may make the concerns difficult or impossible to investigate if the Trust is unable to gather any further information from you. All concerns will be reviewed and investigated by a member of staff deemed to be appropriate and best placed to do so. This may mean that, depending on the level, type and details of the concerns you raise, that your concerns are investigated by members of the Trust and individual schools senior leadership teams, Members, Trustees, Governors. In the case of very serious concerns, the Police may also be involved.

This document is a public commitment that concerns are taken seriously and will be actioned.

Workers will be supported and not be subjected to any detriment for raising genuine concerns with good intent (even if they turn out to be mistaken or those concerns are subsequently unfounded). However, any employee who raises unfounded concerns in bad faith or makes malicious allegations may be subject to disciplinary action. The Trust will determine appropriate alternative action for non-employed workers.

If you are victim of fraud, bribery or corruption it is important that you inform the CEO without delay.

Guiding Principles

The Financial Management Standard of the Trust and the current version of the Academy Trust Handbook represent the context within which the Trust operates financially.

1. Business and Pecuniary (monetary) Interests/Related Parties

Workers have a responsibility to avoid any conflict between their business and personal interests and affairs and the interests of the Trust.

The Trust maintains a register of business and pecuniary interests (related parties) that lists for Members, Trustees, Governors and key members of senior staff, any business interests that they, or any member of their immediate family have. The register is available for inspection by staff, parents, auditors and the Education and Skills Funding Agency (ESFA).

The maintenance of the register helps the Members, Trustees, Governors and key members of senior staff to meet requirements for withdrawal from meetings due to a conflict of personal interest as stated in the DfE Governance Handbook and with reference to the Academy Trust Handbook.

The register should include all:

Business Interest declarations including directorships, shareholdings and other appointments of influence within a business or other organisation that may have dealings with the Trust. The disclosures should also include business interests of related persons such as parent, spouse, child, cohabitee and business partner where influence could be exerted by that person over a Trustee, Governor or worker.

and

Pecuniary Interests (monetary) such as providing supplies or services to the Trust for workers other than their contracted job or within their role as Governor.

Where a Trustee, Governor or key member of senior staff or related person has any interest, either pecuniary or non-pecuniary, in a matter to be discussed at a Board of Trustees or committee meeting the Trustee, Governor or key member of senior staff must declare their interest and withdraw from that part of the meeting.

Where a Trustee, Governor, key member of staff, or related person, has a pecuniary interest in a business, and that interest exceeds limits that may be specified in the Trusts' Memorandum of Understanding or Articles of Association, the Trust must not enter into any contract or arrangement (such as the purchase of goods and service) with that business. For example, the Trust or an individual school within the Trust would not generally be permitted to trade with a company in whom a Trustee, Governor or key member of senior staff holds more than 1/100th of the share capital.

It is the responsibility of Members, Trustees, Governors and key members of staff to ensure their declarations of business interests are kept up to date at all times, and to amend or update them as necessary.

All Trustees meetings' agendas will contain a standing item for attendees to declare any changes to their declarations of interests.

At the beginning of each academic year every Member, Trustee, Governor and key member of senior staff will be required to complete the appropriate form (Reference Appendix 1) and should ensure that it is updated throughout the academic year as and when any business or pecuniary interest may arise. Nil returns will also be required where a Member, Trustee, Governor or key member of senior staff has no such interest.

Key members of senior staff should also be aware, for their own and the Trust's protection (whoever is appropriate in the case in question) to ensure that they let others know of any circumstances that they, or others, may believe constitutes a conflict of interests or could potentially influence their judgement.

The Trust is required to record and publish business and pecuniary interests. (Schedule used reference Appendix 2).

2. Donations

The Trust does not make contributions to political parties. The Trust may make charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without prior approval of the CEO.

3. Gifts and Hospitality

Workers should avoid accepting excessive hospitality, entertainment or other services from existing or prospective suppliers. They are required to inform the Business Director of offers, as detailed below, of gifts and hospitality offered in connection with their links with the Trust as they arise, and whether the offer was accepted or declined.

The acceptance of gifts and hospitality can potentially compromise workers, great care should be taken in dealing with commercial organisations and the following guidance should be followed: -

Limits Gifts, Hospitality, Entertainment or other services	Information on acceptance/referral/declaration
Below £50 (occasional/one offs)	Deemed acceptable Declaration not required
Below £50 (regular)	Advisory Band - please refer to Business Director as to whether declaration of offer to be registered
Between £50 and £250 (occasional/one offs)	Advisory Band - please refer to Business Director as to whether declaration of offer to be registered
Over £250	Declaration of offer to be registered whether accepted or declined
Any gifts/favours that are sustained or Members, Trustees, Governors or other workers have concerns about that may compromise their integrity should be documented.	

Gifts of low intrinsic value may be accepted unless there is any doubt as to whether the acceptance of such an item is inappropriate, in which case it should be declined or referred to the Director of Finance and Operations..

The following examples of gifts and favours are considered acceptable if given on an occasional basis:

- A modest business dinner to discuss business
- Attendance at trade fairs or similar events where there is a general invitation to customers
- Attendance at cultural or sporting events sponsored by the company concerned
- Attendance at a company anniversary celebration.

Gifts received on behalf of the Trust remain the property of the Trust. The gift may be required for departmental display, or it may, with the Business Director's approval remain in the care of the recipient. Unless otherwise agreed, the gift is to be returned to the Trust on termination of employment.

Workers must be mindful that even low value gifts and hospitality may be inappropriate if they are given or offered on a regular basis or are intended to (or appear to be) given or offered improperly to influence the recipient.

In the interests of safeguarding children, and to prevent staff from being open to accusation of exerting undue influence, you are NOT permitted to give a gift to a student at any time.

If a gift is received from a pupil or the parents of a pupil and the value is £50 or over this gift is to be declared.

The Trust is required to publish Gifts and Hospitality. (Declaration and Schedule Reference Appendices 3 and 4)

4. Anti-Fraud, Bribery and Corruption Policy and Procedures

The Anti-Fraud, Bribery and Corruption Policy is required to ensure that the Trust's commitment to tackling fraud, bribery and corruption and is protected, to the best of its ability, against fraudulent activity which could result in financial losses and reputational risks.

Aims

- To avoid any fraudulent activity from both internal and external parties.
- Protect the Trust's resources.
- To provide a clear reporting process to all stakeholders when fraud is suspected.
- To meet ESFA audit regulations.

How

- Staff training to identify how to avoid being subject to fraudulent activity.
- Robust financial control measures are in place to reduce fraudulent risk.
- Clear protocols and processes followed when any fraud is suspected.
- Communication to the wider staff on the use and purpose of the policy.

The Trust is committed to the prevention of fraud and the promotion of an anti-fraud culture.

The Trust operates a zero-tolerance attitude to fraud, bribery and corruption and requires all workers and volunteers to act honestly and with integrity at all times, and to report all reasonable suspicions of fraud. Attempted fraud will be treated by the Trust as seriously as accomplished fraud.

The Trust will investigate all instances of actual, attempted or suspected fraud and will seek to recover any losses and pursue appropriate sanctions against the perpetrators. This may include criminal prosecution, disciplinary action, legal proceedings and professional sanctions.

4.1 Definition of Fraud

The Fraud Act 2006 created a general criminal offence of fraud and identified three main ways it can be committed.

- Fraud by false or misleading representation
- Fraud by failing to disclose to another person information which he is under a legal duty to disclose.
- Fraud by abuse of position of trust.

The Act also created four related criminal offences of:

- Possession of articles for use in frauds.
- Making or supplying articles for use in frauds.
- Participating in fraudulent business.
- Obtaining services dishonestly.

The Theft Act 1968 and the Forgery and Counterfeiting Act 1981 define offences of:

- Theft
- False Accounting
- Forgery

The Bribery Act 2010 contains two general offences

- The offering, promising or giving of a bribe (active bribery);
- The requesting, agreeing to receive or accepting of a bribe (passive bribery)

It also sets out two further offences which specifically address commercial bribery:

- Creates an offence relating to bribery of a foreign public official in order to obtain or retain business or an advantage in the conduct of business;
- Creates a new form of corporate liability for failing to prevent bribery on behalf of a commercial organisation.

The term 'fraud' is often used to describe complex financial offences such as false accounting. However, in its simplest form, fraud is lying. Some people will lie, or withhold information, or generally abuse their position to try to trick someone else into believing something that isn't true. Examples might include:

- Sending fake invoices for goods and services that weren't ordered or received.
- Use of the Trust's charge card to make personal purchases.
- Intercepting a Trust cheque and amending the name of the payee and/or the amount.
- Submitting false claims for sickness or expenses.

Individuals caught committing fraud can be prosecuted under the [Fraud Act 2006](#) if they make a false representation, fail to disclose information or abuse their position.

4.2 Key Responsibilities

The Director of Finance and Operations is responsible for:

- Developing, implementing and maintaining adequate systems of internal control that prevent and detect fraud.
- Testing the system of internal control and seeking independent assurance when appropriate.
- Regularly reviewing the anti-fraud policy and compliance with it to ensure it remains effective and relevant to the needs of the Trust.
- Reporting compliance with the policy on at least an annual basis to the Board of Trustees.
- Reporting allegations of actual, attempted or suspected fraud to the Board of Trustees.
- Ensuring all allegations of any actual or suspected fraud are investigated appropriately, in compliance with relevant policies, procedures and legislation before appropriate disciplinary and/or legal action is taken against the perpetrators of such fraud, which may include other workers where their failures have contributed to the commission of such fraud.

The Board of Trustees is responsible for:

- Overseeing the financial performance of the Trust, including its assets, making sure the trust's money is well spent and measures are in place to prevent losses or misuse, including arrangements for preventing and detecting fraud.

Staff are responsible for:

- Familiarising themselves with the types of fraud that might affect the Trust.
- Ensuing they adhere to the agreed policies and procedures, thereby protecting the Trust's reputation and assets from fraud.
- Reporting actual, attempted, suspected fraud; suspicious acts or events or where they suspect the opportunity for fraud may exist, to the Chief Executive Officer/Executive Headteacher, Director of Finance and Operations or the Board of Trustees, as appropriate.
- Assisting in the investigation of suspected fraud when requested to do so, for example by making available all relevant information, co-operating in investigatory meetings or providing witness statements.

4.3 Reporting Suspicions

The Board of Trustees and its workers are an important element of the Trust's stance on fraud and are required to raise any concerns that they may have. The Board of Trustees and Executive Headteacher will deal with any financial irregularities robustly. Workers are also referred to the section "Raising Concerns" earlier in this policy.

Workers should immediately report any suspected irregularities that has occurred or is likely to occur to the Chief Executive Officer/Executive Headteacher, Director of Finance and Operations. However, if the concerns relate to the Chief Executive Officer/Executive Headteacher or Director of Finance and Operations, workers should report their concerns to the Chair of the Board of Trustees.

An investigation will be commenced and should preliminary investigation suggest suspicion is reasonable, the Chief Executive Officer or Chair of the Board of Trustees (as appropriate) will be informed without delay, under no circumstances should workers investigate the matter themselves.

If the suspicion arises from an audit, the Business Director will inform the Chief Executive Officer. If financial irregularity is suspected the Chief Executive Officer may involve the Police.

Third parties are encouraged to report any concerns to the Chief Executive Director in the first instance,

Where further investigations indicate an offence may have occurred, the Chief Executive Officer shall decide whether or not the disciplinary procedure be invoked and whether or not to involve the Police.

The Public Interest Disclosure Act 1998 governs the making to disclosures concerning workplace activities and is intended to protect staff that blow the whistle on bad practice from being subjected to any detriment or unfairly dismissed as a result. Protect, the independent whistleblowing charity can be contact on 020 3117 2520; their website is www.protect-advice.org.uk.

Please refer to the Trust's Whistleblowing Policy and Procedure for further guidance.

A referral form has been provided at Appendix 5 to use as a guide to the type of information that should be captured when an allegation of fraud arises.

If you are victim of fraud, bribery or corruption it is important that you inform the CEO without delay.

4.4 Fraud Response Plan

The Trust has established guidelines for senior staff and the Board of Trustees to use on the immediate actions to be taken in the event of a fraud being discovered or suspected. It covers how and when to seek professional advice, securing evidence and preventing further losses. (Reference Appendix 6 – Fraud Response Plan).

5.0 Reporting fraud

The Trust must notify ESFA of any instances of fraud and theft where the value exceeds £5,000, individually or cumulatively, or of any value where the fraud is unusual or systematic.

5.1 Whistleblowing Policy and Procedures

The purpose of the Whistleblowing Policy and Procedures are set out in the Trust's Whistleblowing policy and procedure for dealing with concerns raised by employees which relate to suspected wrongdoing or dangers at work. Allegations of child abuse against teachers and other staff and volunteers is dealt with in accordance with Keeping Children Safe in Education statutory guidance for schools and colleges.

Further information on whistleblowing can also be found on the ESFA website.



DECLARATION OF PECUNIARY, PERSONAL AND CONFLICTS OF INTEREST
ELMLEA SCHOOLS' TRUST (the "Company")
DECLARATION OF GIFTS & HOSPITALITY and
ACKNOWLEDGEMENT OF ANTI-FRAUD AND FINANCIAL WHISTLEBLOWING INFORMATION
PERIOD ENDING: 31 AUGUST 2022 FOR PERIOD 1 SEPTEMBER 2022 to 31 AUGUST 2023

If you are a Member, Director, Trustee or Governor of a school and/or academy trust (other than Elmlea Schools' Trust) please provide details below:

Name of school or academy trust	
Position held	
Date appointed/elected to post	
Date of termination of post	

DECLARATION OF INTERESTS

To the best of my knowledge the information supplied above is correct and complete. I understand that it is my responsibility to declare any conflict of interest/loyalty, business or personal that relates directly or indirectly, to myself or any relation in any contract, proposed contract or other matter when present at a meeting at the school/trust where such contract or matter comes under consideration. I understand that I must withdraw from any meeting during the discussion of such contract or matter and must not vote in respect of it.

GIFTS AND HOSPITALITY

I confirm that I have read and understood the financial regulations regarding my responsibility for recording all offers of gifts and hospitality offered in connection with my links with Elmlea Schools' Trust.

ANTI-FRAUD and WHISTLEBLOWING

I have read and understood the anti-fraud and whistleblowing policies and procedures for reacting to specific situations.

I agree that the above information is correct. I undertake to provide additional information throughout the period stated above and **will make Elmlea Schools' Trust aware of any changes** should my circumstances change

I agree to review and update this declaration annually and give consent for the information provided to be used in accordance with the trust's Business Ethics policy.

Signed	
Please print name	
Dated	

Declaration of Business Interests/Related Parties– Summary of Returns

Elmlea Schools' Trust

Declaration of Business Interests/related parties – Summary of Returns

(as at XXXX)

Name of Member, Trustee, Governor or Key Management Personnel (Staff)	Role e.g. Member, Trustee, Governor or Member of Staff	Date of Appointment	Appointed by whom	Term of Office (End Date) including date stepped down (where applicable)	Governance role in other educational institution	RELATED PARTIES Include Business Name and Nature of Business Nil return must also be reported				CLOSE FAMILY LINKS		
						Name of institution and role	Directorship	Trusteeships	Shareholdings	Other interests	Family relationship	Business Name

I certify that I have reviewed all the Members, Members, Trustees, Governors and Members of Staff declaration of Business Interests forms and have recorded all declared beneficial interests which have been reported on the 2022/2023 forms, where Members, Members, Trustees, Governors and members of staff have declared any person closely connected with them who have an interest in businesses or other organisations which may have dealings with the Trust.

Elmlea Schools' Trust	
Signed	
Post	Director of Finance and Operations
Date	

1. Related Parties

Definitions per FRS 102

Related party

A related party is a person or entity that is related to the entity that is preparing its financial statements (in this definition referred to as the 'reporting entity').

- a) A person or a close member of that person's family is related to a reporting entity if that person:
 - i. Has control or joint control over the reporting entity;
 - ii. Has significant influence over the reporting entity; or
 - iii. Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

- b) An entity is related to a reporting entity if any of the following conditions applies:
 - iv. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - v. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - vi. Both entities are joint ventures of the same third party.
 - vii. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - viii. The entity is a retirement benefit scheme for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a scheme, the sponsoring employers are also related to the reporting entity.
 - ix. The entity is controlled or jointly controlled by a person identified in (a).
 - x. A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Close family

Close members of the family of a person are those family members, who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- a) that person's children and spouse or domestic partner;
- b) children of that person's spouse or domestic partner; and
- c) dependants of that person or that person's spouse or domestic partner.

Control

The ability to direct the financial and operating policies of an entity with a view to gaining economic benefits from its activities.

Key management personnel

Those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any Director (whether executive or otherwise) of that entity.

Related party transaction

The transfer of assets or liabilities or the performance of services by, to or for a related party irrespective of whether a price is charged.

Definitions per the Charities SORP

Related parties is a term used by the SORP that combines the requirements of charity law, company law and the Financial Reporting Standard in the UK and Republic of Ireland. The term is used to identify those persons or entities that are closely connected to the reporting charity or its trustees.

The following 'natural persons' are classed as related parties:

- A. any charity trustee and custodian trustee of the charity;
- B. a person who is the donor of any land to the charity (whether the gift was made on or after the establishment of the charity); and
- C. any person who is:

1. a child, parent, grandchild, grandparent, brother or sister of any such trustee (A) or donor (B) of land;
2. an officer, agent of a member of the key management personnel of the charity;
3. the spouse or civil partner of any of the above persons (A, B, C1 and C2);
4. carrying on business in partnership with any of the above persons (A, B, C1, C2 and C3);
5. a person, or a close member of that person's family, who has control or joint control over the reporting charity;
6. a person, or a close member of that person's family, who has significant influence over the reporting charity;

'Close member of a person's family' refers to:

- a. that person's children or spouse;
- b. the children, stepchildren or illegitimate children of that person's spouse or domestic partner;
- c. dependents of that person; and
- d. that person's domestic partner who lives with as husband or wife or in an equivalent same-sex relationship.

A charity is not necessarily related to another charity simply because a particular person happens to be a trustee of both. It will only be 'related' if the relationship means that one charity, in furthering its charitable aims, is under the direction or control of the trustees of another charity.

The following entities which are not 'natural persons' are classed as related parties of a reporting entity (including a reporting charity) if any of the following conditions apply:

- the entity and the reporting charity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
- one entity is an associate or joint venture of the other entity (or a member of the group in which the other entity is the parent or a member);
- both entities are joint ventures of the same third entity;
- one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- the entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity;
- an entity that is controlled or jointly controlled by a person, or two or more persons, identified in A, B or C;
- an entity in which a person, or two or more such persons, identified in A, B or C, taken together, have a substantial interest or a significant interest or significant influence over the entity;

Control is presumed to exist when one or more persons identified in A, B or C, taken alone or together, hold directly or indirectly, more than half the voting power of an entity. However, control can also exist when they, directly or indirectly, control half or less than half of the voting power of an entity, if they have:

- power over more than half of the voting rights by virtue of agreement with other investors;
- the power to govern the financial and operating policies of the entity under a statute or an agreement;
- the power to appoint or remove the majority of the members of the board of directors or equivalent governing body, and control of the entity is by that board or body; or
- the power to cast the majority of votes at the meeting of the board of directors or equivalent governing body, and control of the entity is by that board or body.

An individual has a substantial or significant interest in an entity where that person, or two or more persons identified in A, B or C, taken together, have an interest in the equity share capital, or is entitled to exercise, or control the exercise of, more than one-fifth of the voting power any general meeting of that entity.

Control (of an entity) is the power to govern the financial and operating policies of an entity in order to obtain benefits from its activities. For example, a charity may exercise control over a subsidiary in order to raise funds for the charity through trading activities or as a vehicle to carry out the charity's aims.

Key management personnel is a term used by FRS 102 for those persons having authority and responsibility for planning, directing, and controlling the activities of the charity, directly or indirectly, including any Director (whether executive or otherwise) of the charity. This definition includes trustees and those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity.

Related party transactions are the transfer of resources, services or obligations between related parties regardless of whether a price is charged.



DECLARATION OF PECUNIARY, PERSONAL AND CONFLICTS OF INTEREST

ELMLEA SCHOOLS' TRUST (the "Company")

PERIOD ENDING: 31 AUGUST 2023 FOR PERIOD 1 SEPTEMBER 2022 to 31 AUGUST 2023

It is a legal requirement that the Trust to maintain and publish a register of interests. Each Member, Trustee, Governor and key member of staff is required to complete this form annually and ensure that it is updated if personal circumstances change. **A NIL declaration must be made. Where there is nothing to declare please strike through boxes and mark "Nil Return" in relevant boxes.**

This form should be completed as a minimum, by each Member, Trustee, Governor and key members of staff.

Trust name	
YEAR ENDED 31 AUGUST 2022	
Name:	
Position in the Trust:	

I declare that related to role with Elmlea Schools' Trust that I hold the following personal and/or pecuniary interest(s)

Please list out your related party relationships within the table below. Please summarise any transactions with the Trust during the period or confirm that there have been none in the period.

Name of the related party	Nature of the interest (i.e % shareholder, director, trustee)	Nature of the business	Date the interest began	Summary of Transactions during the period or confirm if none:
<i>Example XYZ Co Limited</i>	<i>Director and 50% shareholder</i>	<i>Marketing agency</i>	<i>Appointment date to the Trust, 01.03.2021</i>	<i>Marketing services provided to the Trust. Total sales in the year of £25,000. Related party transaction managed in line with the AFH.</i>

Please list out your close family, as defined in Appendix 3, and their relationship to you. Please summarise their related party relationships (or confirm that there are none) within the table below. Please summarise any transactions between the related party and/or their interests with the Trust during the period; or confirm that there have been none in the period.

Close family name and relationship to you	Name of the related party	Nature of the interest (i.e % shareholder, director, trustee)	Nature of the business	Date the interest began	Summary of Transactions during the period or confirm if none:
<i>Example Mr L Eagle, Brother</i>	<i>Legal Eagles LLP</i>	<i>Mr L Eagle is a partner with 30% interest in the partnership.</i>	<i>Legal and HR advisors</i>	<i>Partnership formed 30.04.2021</i>	<i>No transactions in the year</i>

Notes:

- If there are no entries to be made in a table, please mark “none to all” on the first row.
- If any of the information in this form is unknown or uncertain, please indicate this, and give an indication of when the information will be made available or will have been verified at the audit date so that the audit team can follow up on this.
- If you have any queries in completing this form, please contact the audit team.

I confirm that the above is a complete and accurate record of my business and related interests for the year ended 31 August 2022.

These details have been provided in order to assist in the compilation of the related party transaction disclosures in the year end statutory accounts. Where there have been no material transactions with any of my business interests, no disclosure is required.

I will make The Trust aware of any changes with regard to the above.

.....
Signed

.....
Date

PERSONAL Declaration of Gifts and Hospitality – Financial Year Ending 31 August 2023

Declaration form Reference:

Name	
Role - Member, Trustee, Governor or Member of Staff	
Date of Gift	
Estimated Value (£) of Gift/Hospitality	
Nature of Gift / Hospitality	
Supplier of Gift / Hospitality	
Gift/Hospitality Accepted/Declined	
Reason for Acceptance/Non-Acceptance	

Signed

Role: **Member, Trustee, Governor or member of Staff**

Date

If in Advisory Band – Authorisation required from Director of Finance and Operations

Authorised by

Declaration of Gifts and Hospitality – Financial Year Ending 31 August 2023

Date of Entry	Name of Member, Trustee, Governor or Member of Staff	Estimated Value (£)	Nature of Gift / Hospitality	Supplier of Gift / Hospitality	Reason for Acceptance/ Non-Acceptance	Declaration form Reference

The above gifts and hospitality, which may have an effect on the dealings of Elmlea Schools' Trust, have been declared during the financial year ending 31st August 2023

SCHOOL

Signed

Post

Date

Director of Finance and Operations

If you have any concerns about fraud please print and complete this form and address it to the Chief Executive Officer, Elmlea Schools' Trust, The Dell, Westbury on Trym, Bristol BS9 3UF

If the concern raised relates to the Chief Executive Officer/Executive Headteacher or Business Director, please send the form to the Chair of the Board of Trustees at the above address.

You do not need to give your name. All the information provided will be treated in confidence.

Name of the person(s) or organisation you suspect:

Address: (if known)

Place of work / department / job title: (If known)

Please provide details of your suspicions. You should include as much information as possible. For example, what was said in telephone or other conversations, dates, times and places, vehicles used, as well as the names of any other parties involved: (Continue on a separate page if necessary and attach any additional evidence you may have)

Your details: **(please leave blank if you wish to remain anonymous)**

Name:

Telephone number or contact address:

It is important that allegations of actual, attempted and suspected fraud aren't ignored. Even seemingly insignificant concerns may later reveal a larger, previously unknown problem.

Initiating Action

Suspicion of fraud or financial irregularity may be captured through a number of means. All actual or suspected incidents should be reported immediately in accordance with the Business Ethics Policy.

As soon as practicable, a meeting will be convened to establish:

- Whether an investigation is required
- Who should undertake the investigation
- Whether the individual needs to be suspended (or where the individual is not an employee what other action may be necessary)
- whether the matter should be reported to the Police
- whether there are any regulatory issues.

Investigation Team

The Fraud Response Team will:

- Appoint a co-ordinator to centralise crisis management
- Select an independent investigator with the right experience
- Consider which members, directors, Trustees, Governors or employees should be included or excluded
- Consider whether any external help is required, for example forensic accountants, lawyers, IT data recovery etc.

Resources

The Investigator will:

- Identify relevant people involved and potential witnesses
- Identify any equipment which may have been involved
- Identify the relevant locations where the suspected fraud or irregularity has occurred

Securing Evidence

The Investigator will establish and secure any relevant evidence, including but not limited to

- Identifying the location of the evidence
- Identifying what the evidence is and how to preserve it (for example, paper records, e-mails, diaries, telephone logs, voicemails, bank statements etc.)
- Identifying how to store the evidence (for example, bagging, tagging, numbering)
- Identifying how to secure and protect the evidence (for example, suspending the routine deletion of files, collection of recycling etc.)
- Identifying who to interview and when (making sure to record interviews and having due regard to the Police and Criminal Evidence Act 1984, Human Rights Act 1988 etc.)
- Identifying potential suspects (and where possible suspending access to sensitive areas and consideration of whether to suspend etc.)



- Informing workers (for example, keeping them informed without jeopardising the investigation, avoiding gossip, ensuring co-operation etc.)

The Investigator will attempt to minimise how many people and how often evidence is handled. Fingerprint evidence can very quickly be destroyed.

If any of the evidence is on a computer, the Investigator should inform IT and ask that the computer is unplugged from its power source without altering or destroying key files or documents.

Damage Assessment

The Fraud Response Team will:

- Analyse impact on the Trust's reputation, workers, members, directors, Trustee, Governors and stakeholders
- Identify any regulatory repercussions and inform regulatory bodies as appropriate.

It is important to minimise any additional losses. For example, if the allegations concern the theft or loss of banking passwords, PIN's or similar credentials notify the bank immediately.

Equally, if the losses relate to a weak process, for example cash is routinely kept unsecured in a drawer, ensure that the process is changed, at least temporarily, until more permanent and improved processes can be implemented.

Reporting Procedures

The Fraud Response Team will:

- Keep communication lines clear and confidential
- Identify and appoint decisions makers.

Media

The Fraud Response Team will ensure [POSITION] is kept informed in order to deal with any press enquiries and prepare a press release if necessary.

Insurers

The Fraud Response Team will ensure that the insurance company or broker is contacted to obtain an assessment as to whether the Trust is covered for fraud and the cost of the investigation.

Suspect

Following an investigation, if a prima facie disciplinary case is established, the employee concerned will be disciplined in accordance with the Trust's disciplinary procedure. If a worker is found to have committed the fraud, the person appointed decision maker shall consider what alternative action may be necessary.

Seeking Advice

When an allegation of fraud is discovered it is important to seek professional advice as soon as possible. Advice can be sought from the Trust's Director of Finance and Operations, Trade Union Representatives, Legal representatives, and the Police. General advice about fraud is available from Action Fraud: <http://www.actionfraud.police.uk/>



Workers and the public may be feeling vulnerable before, during and after they have brought an allegation of fraud to the attention of the Trust.

Witnesses should be assured that they have acted appropriately by raising their concerns. They should be referred to the Trust's **Whistleblowing Policy and Procedures** and reminded that the Trust does not tolerate reprisals, victimisation or harassment and will take all reasonable action to protect them.

In addition, the Trust will take steps to minimise any difficulties anyone may experience as a result of raising a concern. For instance, if they are required to give evidence in criminal or disciplinary proceedings, the Trust will advise or arrange for them to receive advice and support about the process being followed.

Examples of fraud can be found in the Trust's Finance Policy available from the Schools Business Manager or the Director of Finance and Operations.

APPENDIX B – FRAUD RISK RESGISTER

Fraud Risk	Details	Financial Risk Management	Current Risk Improvements	Proposed Developments	Level of Risk (Likelihood x Impact *)
e.g. Petty Cash	Loss of cash	£150 petty cash imprest	Petty cash controlled by Trust Business Manager who has to reconcile regularly, top ups authorised by Chief Executive. Receipts attached to petty cash slips		3 x 1 = 3
Expenditures and liabilities for improper purposes					
Credit Card					
Purchasing					
Petty Cash					
Expenses					



Electrical consumables e.g. laptops, mobile phones					
Internet Banking					
Bank transfers					
Payroll					
Incoming cheques misappropriated					
New bank accounts in false names					

* = Likelihood v Impact

Likelihood of Occurrence	Severity of Impact
Extremely Unlikely = 1	Low = 1
Unlikely = 2	Medium = 2
Likely = 3	High = 3
Very Likely = 4	Severe = 4
Almost certain = 5	Catastrophic = 5