



A meeting of
Argyll College Finance & General Purpose Committee
to be held at 2.30 pm on Friday, 1st March 2019 at
Lorne Street Centre, Lochgilphead PA31 8LU
Tel 01631 559560

A G E N D A

Agenda item no		Status	Papers
19.1.1	Welcome		
19.1.2	Apologies for absence & declarations of interest		
19.1.3	Minutes of the joint meeting with Audit committee held on 30th November 2018	For information	Attached
19.1.4	Matters arising (a) NRPA update (b) Update on funding for Helensburgh (c) Update on sale of Riverside premises	For information For information For information	Oral Oral Oral
19.1.5	Management Accounts to 31st January 2019	Consideration	Attached
19.1.6	Properties update	For information	To follow
19.1.7	AOCB (a) Anti-Bribery Policy	For approval	Attached
19.1.8	Date of next meeting: Friday, 24 th May 2019 at Lorne St Centre, Lochgilphead	To note	

Please send any apologies to Ailsa Close: ailsa.close@uhi.ac.uk/mobile: 07879 662256

**Minutes of the joint meeting of the
Audit and Finance & General Purpose committees
held at 11.00am pm on Friday, 30th November 2018
at the Lorne Street, Lochgilphead campus**

Present: John Colston (JC), Chair of Finance & General Purpose committee, Lesley McInnes (LI) Chair of Audit Committee, Ken Jones (KJ), Amber Crowley (AC), Gillian McCready (GMcC), Jim Findlay (JF), Martin Jones (MJ), Scott Matheson (SM) by VC.

Apologies: Andrew Campbell (AC)

In Attendance: Steve McNaught, Henderson Loggie, Louise Spencer, TIAA (by VC from item 18.4.4), Ailsa Close (AEC) Elaine Munro (EM)

No	Item	Action
18.4.1	<p>Welcome, Apologies & declarations of interest. Apologies were received from Andrew Campbell.</p> <p>JF declared his position as a local authority councillor.</p>	
18.4.2	<p>Minutes of previous meetings.</p> <p>(a) Audit Committee minute of 24th August 2018 Approved subject to the following amendment: 18.3.2 – confidential minute should refer to 18.2.7</p> <p>(b) Finance & General Purpose committee on 24th August 2018 Minutes approved</p> <p>Both sets of minutes to be signed by the respective chairs as an accurate record of the meetings.</p>	
18.4.3	<p>Matters arising.</p> <p>(a) Assigned status MJ updated the committee that assigned status is due to be consigned in early December and may bring additional operational responsibility elements.</p> <p>(b) DYW update Update on staffing changes within the project. DYW Strategy to be noted at next college board meeting.</p> <p>(c) NRPA update Support staff pay increases implemented, along with an additional day annual leave and reduction to 35 hour working week. Job evaluation to be carried out for all support roles – implementation details and pay implications still uncertain. College accepted onto the Scottish Teacher’s Pension Scheme (STPS) – cost implications of the employer contribution are significant (17.2% rising to 22.6% from 1st April 2019). EIS currently balloting members on cost of living increase.</p> <p>(d) Helensburgh student numbers Paper noted</p> <p>(e) Minutes of Helensburgh Project Group meeting</p>	AEC

	<p>Noted that no funding has yet been received from UHI for Helensburgh project.</p> <p>Suggestion that quarterly meetings with Faslane should be instigated to give clarity on Argyll College leading the UHI engagement.</p> <p>(f) Riverside, Lochgilphead The sale of the property is progressing through routine legal processes.</p> <p>(g) Nursery A&BC have seconded a nursery manger for a period of six months to cover the continued absence of the nursery manager. Inspection from Care Inspectorate imminent. The board recommended reflection on the measures taken to address the issues within the nursery.</p> <p>(h) Dunoon update MJ recommended careful consideration of the capital requirements of the college in Dunoon before progressing further. HIE have indicated they will provide funding towards an options appraisal that could be considered at a future board meeting. Committees requested a refresh of capital strategy to inform future college requirements.</p>	
18.4.4	<p>Audit report from Henderson Loggie. (At this point, the meeting was joined by Louise Spencer, TIAA internal auditors by VC)</p> <p>Presented by Steve McNaught, external auditor</p> <p>Key points:</p> <ul style="list-style-type: none"> • Unqualified opinion on accounts • Large surplus reported, not reflecting true figure and impacted by NRPA, and pension adjustment • No concerns recorded on control environment • Helensburgh – costs incurred in 17/18, UHI funding expected in 18/19, no income has been accrued in 17/18 • Nursery income – concern that new system does not appear to have been fully instigated, but reasons for this understood. Wil be seeking further information on nursery numbers to give reassurance that the income recorded is reasonable. • No immediate going concern issues. • Largest concern over the next few years remains NRPA <p>External audit report approved and recommended to the Board.</p>	
18.4.5	<p>Draft Annual Report and financial statements for year ended 31 July 2018</p> <p>Accounts approved and recommended to the board, subject to any further amendments.</p> <p>Board members requested to provide any additional comments or questions to AEC before Wed 5th Nov</p>	
18.4.6	<p>Managements accounts to 31 October 2018</p> <p>Showing surplus of £170k due to upfront funding of NRPA costs for support staff, which have yet to be paid to staff.</p>	

	<p>2018/19 annual projections indicating a break even position, with the caveat that any increase in teaching costs during the year would impact on this position.</p> <p>Noted that HE targets are unlikely to be met and that this will mean a reduction in Ram funding from that budgeted.</p> <p>Management accounts approved and recommended to the board.</p>	
18.4.7	<p>Internal Audit annual report 2017/18 The audit and F&GP committees had a private meeting with the internal auditors.</p>	
18.4.8	<p>Final Internal Audit Reports (TIAA):</p> <ul style="list-style-type: none"> i) Website administration ii) Internal Communication iii) Review of SITS iv) HR Administration <p>Audit reports were discussed and noted, with assurance given that the recommendations are being addressed by the appropriate staff.</p>	AEC/ EM
18.4.9	<p>Review of risk register. Deferred to next board meeting</p>	
18.4.10	<p>AOCB</p> <ul style="list-style-type: none"> - National Pay Bargaining - MJ has received an invite from SFC to discuss the college signing up to NRPA. - JF updated that once refurbishment has been completed Rothesay Pavilion will have space available that may be appropriate for additional college accommodation. - Board secretary recruitment – MJ updated the committees on current recruitment. 	
18.4.11	<p>Date of next meeting – To be agreed at Board meeting on 14 Dec 2018</p>	
18.4.12	<p>Signed by</p> <p>..... Date</p> <p>Chair of Finance & General Purpose Committee</p>	

Management accounts to 31 Jan 2019

The accounts for the first quarter of the year are showing a surplus of £777k. This is reflected in our bank balances, which have increased since the year end by just under £600k, and by a reduction in our creditors since the year end. This is due to income being received in advance for credits income.

This result is however not reflective of what we anticipate the year end outcome will be, which we are tentatively forecasting at a surplus of £16k. The tentative nature of this is due principally to National Bargaining (NB) - our understanding when the budget was put together was that we would be receiving £991k. Indications currently from UHI/NHC are that we are due to receive £485k for the year, but when queried on this huge reduction UHI has told us that it is due to amounts being held back until the pension arrangements were finalised for our staff. We have informed them that we have now joined the Teachers Pension Scheme and that all relevant staff have been enrolled on this. It would appear that Scottish Funding Council is under the impression that, like our partner West Highland College, we do not have a pension scheme in place for our support staff, and it may be that some of the £991k will not be forthcoming since that is a cost we already incur. There are also a number of issues which we will have to deal with with regard to some of the terms of NB. From April 2019, the tutor salaries will be increased by @£4k per annum per FTE. The support staff will be paid a further 2-3% from 1 April 2019.

Grant funding of £135k for Helensburgh has been included in forecast income. We finally received a letter and grant offer for Helensburgh from UHI, but no funding has been received in the meantime. The application for this funding was submitted on 28 Feb 2018. I am told that the delay in any funding being forthcoming is related to UHI's condition that a 5 year lease on the building is taken out.

The organisation is keeping a tight control on costs. We are reasonably confident that staff costs will be within budget, but there may yet be implications of NB that we have yet to account for.

Ailsa E Close

22/02/2019

Argyll College UHI Ltd

	Actual 31/01/19	Budget 2018/19	Expected Outturn 2018/19	
INCOME				
SFEFC SUMs Income	1,824,042	2,582,378	2,772,070	Per NHC figures
SFEFC SUM's Income - ESOL	3,000	15,000	6,844	
UHI Income - RAM	298,476	633,235	579,580	Based on HE FTEs at Nov 2018
UHI Income - PGDE	29,532	56,435	64,200	Per UHI
UHI Income - Other	98,534	102,700	246,550	Flatrate £20k, SSC£109k, Helensburgh £118k
SAAS Income	23,520	309,000	270,000	Will be lower than budget because of lower HE numbers
ILA Income	8,602	11,000	11,000	
DYW income/other govt	116,870	136,140	150,000	
Bursary Income/Student support	32,920	45,000	45,000	
Other PPE reimbursement/CITB/Fdn Apprenticeships	0	50,000	10,000	CITB/FA accounted for under DYW/other govt
Maintenance/Capital Grant income	146,832	253,000	149,000	£193k (less £120k capitalised) backlog maintenance, £76k for usual maintenance
ESF	0	0	0	
Bank Interest Received	0	1,000	3,000	
FE Student Fees	74,883	100,000	100,000	
HE Student Fees - Taught	17,902	20,000	18,000	
Commercial Training Activity	14,867	30,000	30,000	
Commercial Training Activity - CSCS Income	4,903	8,000	8,000	
Nursery Income - Fees	93,388	220,000	180,000	
Property Lease Income	1,437	0	3,500	Leased building delay in sale
Room/Facility Hire - With Own Insurance	440	7,000	2,000	
Room/Facility Hire - Without Own Insurance	320	100	500	
Vending Machine Income	1,422	7,000	7,000	
Hairdressing Income - General	5,101	9,100	9,100	
Hairdressing Income - Retail	0	500	500	
Hairdressing Income - Other	0	0	0	
Catering Income	8,231	10,500	10,500	
Feed-In Tariff	6,241	4,000	6,241	
Other income	2,334	0	41,500	Greenfleet grant funding £40k
National Bargaining Grant funding	308,326	991,000	735,269	Subject to change
Income from Staff	444	300	500	
Graduation Income	550	400	550	
Branded clothing income	460	500	500	
	3,123,577	5,602,788	5,460,904	
LESS: EXPENDITURE				
MicroRam	0	137,711	137,711	As per Micro Ram figures at 31/3/18
Staffing Costs - Salaries	632,247	1,424,969	1,321,000	2-3% NB increase, lower than budgeted
Staffing Costs - Employer's NI	57,658	128,247	120,000	
Staffing Costs - Employer's Pension	84,804	307,793	175,000	
Staffing Costs - Maternity Pay	0	1,000	1,000	
Staffing Costs - Sick Pay	59,932	10,000	75,000	Principal, Nursery mgr, Centre admin
Staffing Costs - Travel and Subsistence	4,461	20,000	20,000	
Staffing Costs - Training	551	6,000	6,000	
Staffing Costs - Disclosure	709	1,000	1,000	
Staffing Costs - Recruitment	2,938	5,000	5,000	
Staffing Costs - Other	0	15,263	15,263	Apprenticeship Levy in 2018/19
Teaching Staff Costs - Salaries	737,393	1,627,684	1,627,684	
Teaching Staff Costs - Employer's NI	56,598	135,781	135,781	
Teaching Staff Costs - Employer's Pension	69,429	292,553	239,000	Teachers pension increases by addnl 5% from 1 Apr 2019
Teaching Staff Costs - Maternity Pay	0	1,000	1,000	
Teaching Staff Costs - Sick Pay	20,186	10,000	30,000	Various tutors, 1 on long term sickness absence
Teaching Staff Costs - Travel and Subsistence	6,776	12,000	12,000	
Teaching Staff Costs - Training Other	1,424	12,000	12,000	
Teaching Staff Costs - Disclosure	670	1,300	1,300	
Teaching Staff Costs - Recruitment	0	3,000	3,000	
Teaching Staff Costs - Other	404	5,000	5,000	
Payments to Subcontractors	42,946	50,000	70,000	Additional costs for Nursery secondment and DYW contractor
Learning Resources/Mats	24,818	80,000	70,000	
Student PPE/Kit	14,082	15,000	20,000	
Payments to Awarding Bodies - SQA	11,838	54,000	54,000	
Payments to Awarding Bodies - CITB	2,463	5,000	5,000	
Payments to Awarding Bodies - BCS	7,998	2,000	8,000	
Payments to Awarding Bodies - Activ Training	533	3,500	3,000	
Marketing and Promotion	17,727	50,000	50,000	
Health and Safety Costs	13,573	25,000	25,000	
Non Chargeable Catering Costs	963	5,000	5,000	
Property Costs - General maintenance	47,449	253,000	135,000	£120k capitalised
Property Costs - Lease Costs	35,679	72,000	72,000	
Property Costs - Venue Costs	3,506	10,000	10,000	
Property Costs - Rates and Water Charges	522	17,000	17,000	

Property Costs - Utilities	51,115	80,000	80,000	£9k for Helensburgh
Property Costs - Cleaning	15,004	26,000	30,000	Helensburgh and Oban costing over £1k per month
Property Costs - Other Property Costs	2,430	4,000	4,000	
Insurance	24,782	31,000	27,000	
ICT Maintenance and Support	77,105	117,000	176,000	SSC £130260
Equipment repairs	11	5,000	5,000	
Equipment Lease Costs	20,743	40,000	40,000	Printers mostly
Company Vehicle Costs - Fuel	2,655	8,000	8,000	
Company Vehicle Costs - Repairs and Maintenance	1,335	3,000	2,000	5 new leased vehicles so lower repairs
Company Vehicle Costs - Road Tax	30	300	300	
Company Vehicle Costs - Other	1,577	40,000	40,000	
Supplies and Copying	4,517	21,650	10,000	
Postage	4,171	12,000	10,000	
Telecoms	12,024	22,000	22,000	
Other expenses	845	4,000	4,000	
Donations	345	0	500	
Subscriptions	11,043	27,000	27,000	HISA, other licences
Professional Fees - Audit and Accountancy	10,800	13,000	13,000	
Professional Fees - Legal	2,926	12,000	12,000	
Professional Fees - Other	4,995	5,000	5,000	
Payments To/On Behalf of Students - Travel & Subsistence	9,434	5,000	20,000	
Payments To/On Behalf of Students - Hardship	2,112	10,000	10,000	
Payments To/On Behalf of Students - Sanitary products	1,001	5,500	10,500	
Payments To/On Behalf of Students - Graduation	4,111	5,000	5,000	
Payments To/On Behalf of Students - Other	285	3,500	3,500	
Governance Costs - Travel & Subsistence	916	1,500	1,500	
Governance Costs - Other	112	100	112	
Bank Charges	288	250	550	
Loan Interest - BoS Fixed Rate	0	2,000	2,000	
Bad debts	0	1,500	1,500	
Vending Machine Costs	2,500	12,000	6,000	
Hairdressing Supplies - General	4,897	8,500	8,500	
Hairdressing Supplies - Retail	0	600	600	
Hairdressing Costs - Other	106	400	400	
Food Purchases	10,666	20,000	20,000	
	2,245,158	5,345,602	5,093,701	
Operating surplus	878,418	257,186	367,203	
Non Capital Fixed Assets	6,405	40,000	15,000	
Loss on sale of asset (building)	0		136,442	Riverside Building in Lochgilphead
Depreciation	94,546	185,000	200,000	
Net surplus/(deficit) for the year	777,468	32,186	15,761	

Argyll College UHI Ltd
Statement of Financial Activities
For the period ended 31 Jan 2019
(including an Income & Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	2018 £
Incoming resources					
Incoming resources from voluntary funds					
Voluntary income		2,618,810	0	2,618,810	3,128,642
Activities for generating funds		102,108	0	102,108	23,546
Investment income		0	0	0	1,308
Incoming resources from charitable activities		401,649	0	401,649	980,445
Other incoming resources		1,010	0	1,010	295
Total incoming resources		3,123,577	0	3,123,577	4,134,235
Resources expended					
Costs of Generating Funds					
Costs of generating voluntary income		2,500	0	2,500	3,592
Fundraising trading; costs of goods sold and other costs		0	0	0	0
Investment management costs		0	0	0	0
Charitable activities		2,244,725	57,459	2,302,184	4,435,780
Governance costs		41,425	0	41,425	32,517
Other resources expended		0	0	0	0
Total resources expended		2,288,651	57,459	2,346,109	4,471,889
Net incoming /(outgoing) resources before transfers		834,926	(57,459)	777,468	(337,654)
Transfers		0	0	0	0
Transfers between funds		0	0	0	0
Net incoming resources before other recognised gains and losses		834,926	(57,459)	777,468	(337,654)
Other recognised gains and losses					
Gains on revaluation of fixed assets for charity's own use		0	0	0	0
Actuarial Gains / losses on pension scheme		0	0	0	54,000
Net movement in funds		834,926	(57,459)	777,468	(283,654)
Reconciliation of Funds					
Balance at 1 August 2018		1,629,506	3,189,977	4,819,483	3,724,750
Balance at 31 Jan 2019		2,464,432	3,132,519	5,596,951	3,441,096

Argyll College UHI Ltd
 Balance Sheet
 As at 31 Jan 2019

	31/01/2019	2018
Tangible fixed assets	3,990,738	4,013,423
Debtors		
Trade debtors	58,980	53,538
Prepayments	8,357	8,357
Other debtors	88,518	189,591
Deferred tax asset	0	0
	<u>155,855</u>	<u>251,487</u>
Cash at bank	1,764,210	1,116,166
	<u>1,920,065</u>	<u>1,367,653</u>
Creditors <1yr		
Trade Creditors	31,140	119,697
Bank Loans	19,240	19,240
Accruals	132,714	166,998
Deferred Income	36,101	36,101
Tax & Social Security creditor	60,000	61,950
Other creditors	29,395	26,159
	<u>308,591</u>	<u>430,145</u>
Net current assets	1,611,474	937,507
Creditors >1yr		
Bank Loans	5,262	17,403
Net Assets	<u><u>5,596,950</u></u>	<u><u>4,933,527</u></u>
Reserves		
Unrestricted funds	2,464,432	1,743,550
Restricted funds	3,132,519	3,189,977
	<u><u>5,596,951</u></u>	<u><u>4,933,527</u></u>

Argyll College UHI Ltd
 Restricted Fund movements
 For the period ended 31 Jan 2019

	Balance at 1 August 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Jan 2019 £
Capital Reserve	3,126,057	120,000	56,485	0	3,189,572
Beam Suntory	8,374	0	0	0	8,374
Princes Trust	10,000	0	0	0	10,000
SFC - Transitional Funding					
Scottish Govt Greenfleet	29,917	0	0	0	29,917
DYW	0	0	0		0
Foundation Scotland	2,000	0	0	0	2,000
Muir of Laurieston Trust	13,629	0	974	0	12,656
	<u>3,189,977</u>	<u>120,000</u>	<u>57,459</u>	<u>0</u>	<u>3,252,519</u>
<i>Per SOFA</i>	<i>3,189,977</i>	<i>0</i>	<i>57,459</i>	<i>0</i>	<i>3,132,519</i>



University of the
Highlands and Islands
Argyll College

Oilthigh na Gàidhealtachd
agus nan Eilean
Colaiste Earra-Ghàidheil

ANTI-BRIBERY POLICY

Policy Number	
Revision Number:	1
Date of Issue:	22/02/2019
Status:	For approval
Date of Approval:	01/03/2019
Responsibility for Policy:	Financial Director
Responsibility for Implementation:	Financial Director
Responsibility for Review:	Financial Director
Date of Last Review:	
Date of Last Revision:	
Date of Next Review:	
Date of Equality Impact Assessment:	

Anti-Bribery Policy

1. Introduction

The Bribery Act 2010 reformed the criminal law to provide a new, modern and comprehensive scheme of bribery offences that enables courts and prosecutors to respond more effectively to bribery at home or abroad. It was designed to bring the UK in line with international norms on anti-corruption legislation. Under the powers granted by the law prosecutors are able to prosecute both domestic and foreign companies, providing they have some presence in the UK. Bribes committed in the UK and abroad could be prosecuted under the Act.

There are 4 corporate offences:

- a. A general offence covering the offering, promising or giving of a bribe.
- b. A general offence covering the requesting, agreeing to receive, or acceptance of bribe
- c. A discrete offence of bribery of a foreign public official.
- d. A corporate offence of failure by a commercial organisation to prevent bribery by persons associated with it.

2. Purpose

2.1 The Policy sets out the College's position in respect of ensuring that all staff and those working on behalf of the organisation are aware of the law, their obligations and procedures in place to prevent bribery.

2.2 The Policy outlines the 6 principles of compliance recommended by the Ministry of Justice:

- a Proportionate Procedures: The College will ensure it has procedures in place to prevent bribery by persons associated with it which are proportionate to the bribery risks it faces and to the nature, scale and complexity of the College's activities. It will ensure that these are clear, practical, accessible, effectively implemented and enforced.
- b Top Level Commitment: The Senior Management Team (SMT) is committed to preventing bribery by persons associated with the College. The SMT will foster a culture within the College in which bribery is never acceptable.
- c Risk Assessment: The College will assess the nature and extent of its exposure to potential external and internal risks of bribery on its behalf by persons associated with it. The assessment will be periodic, informed and documented.

In assessing the risks, the College will pay particular attention to its dealings with territories which are perceived to have a high level of corruption; to dealings in high risk industry sectors eg defence, energy and construction; and to any close ties with prominent government officials or extensive government contracts.

- d Due Diligence: The College will apply due diligence procedures, taking a proportionate and risk-based approach, in respect of persons who perform or will perform services for or on behalf of the College in order to mitigate identified bribery risks. It will

take the appropriate action in response to any information uncovered as a result of the due diligence which gives rise to concern.

e **Communication (including training):** The College will seek to ensure that its bribery prevention policies and procedures are embedded and understood throughout the organisation through internal and external communication, including training, that is proportionate to the risks it faces. The College will ensure that appropriate reference is made to the College's Anti-Bribery Policy and related policies, eg procurement, whistle-blowing, fraud prevention.

f **Monitoring and Review:** The College will monitor and review procedures designed to prevent bribery by persons associated with it and make improvements where appropriate. The College will ensure that it takes appropriate action in response to any reported incidents of bribery.

3. Scope

3.1 The policy applies to all individuals working at all levels and grades, including all academic staff, senior managers, officers, members of the Board of Management, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual associated staff and agency staff, volunteers, interns, agents, or any other person acting on behalf of the College (agents or third-party representatives which sometimes include students).

4. Definitions

4.1 Bribery is the offer, promise, giving, demanding or acceptance of an advantage as an inducement for an action which is illegal, unethical, a breach of trust or the improper performance of a contract.

4.2 Corruption is the misuse of public office or power for private gain, or misuse of private power in relation to business outside the realm of government.

4.3 Acts of bribery or corruption are designed to influence the individual in the performance of their duty and incline them to act dishonestly. The person being bribed is generally someone who will be able to obtain, retain or direct business. This may involve initiatives such as buying or selling, or it may involve the handling of administrative tasks such as licences, customs, visas or taxes. It does not matter whether the act of bribery is committed before or after the activity has been undertaken.

4.4 Kickbacks are typically payments made in return for a commercial favour or advantage. These are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They are not commonly paid in the UK, but are common in some other jurisdictions in which the College operates.

4.5 Illustrative case studies are available at Appendix 1 of the Bribery Act 2010 Guidelines.

5. Key Principles

- 5.1 The College values its reputation for ethical behaviour and for financial probity and reliability and has a zero tolerance policy towards bribery.
- 5.2 The College prohibits the offering, the giving, the solicitation or the acceptance of any bribe, whether cash or other inducement, to or from any person or company, public or private, by any governors, staff, contractors, consultants, agents, overseas agents, external examiners and any nonemployee service providers engaged on College business for whatever reason, in order to gain any commercial, contractual or regulatory advantage for the College in a way which is unethical or in order to gain any personal advantage, pecuniary or otherwise, for the individual or anyone connected with the individual.
- 5.3 The College recognises that market practice varies across the territories in which it does business and what is normal and acceptable in one place may not be in another.
- 5.3.1 This policy prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them, and which is intended to influence them to take action which may not be solely in the interests of the Group or of the person or body employing them or whom they represent.
- 5.3.2 This policy is not meant to prohibit the following practices providing they are customary in a particular market, are proportionate and are properly recorded:
- a Appropriate and reasonable hospitality;
 - b the giving of a ceremonial gift on a festival or at another special time;
 - c the use of any recognised fast-track process which is available to all on payment of a fee;
 - d the offer of resources to assist the person or body to make the decision more efficiently, provided that they are supplied for that purpose only.
- 5.4 The College prohibits payments including "facilitating" or "expediting" payments to others in order to secure prompt or proper performance of routine duties.

6. Responsibilities

- 6.1 The Senior Management Team and Board of Management have overall responsibility for the Policy and for fostering a culture within the organisation in which bribery is never acceptable.
- 6.2 The Financial Director has responsibility for implementing the Policy, monitoring compliance and ensuring the Policy is regularly reviewed and updated as appropriate.
- 6.3 The responsibility to control the risks of unethical business practices occurring resides at all levels of the organisation. The prevention, detection and reporting of bribery is therefore the responsibility of all staff. To this end staff should be aware of the Public Interest Disclosure process outlined in the College's Whistle-blowing Procedure.

6.4 Quality approval check of the policy is the responsibility of the Quality Manager who will arrange for the policy to be posted on the web.

7. Linked Policies/Related Documents

7.1 Fraud Prevention Policy and Response Plan

7.2 Whistle-blowing Policy

7.3 Staff Disciplinary Procedure

7.4 Student Disciplinary Procedure

7.5 Procurement Policy

7.6 The Bribery Act 2010 – Guidance

7.7 Financial Regulations

8. Relevant Legislation

The Bribery Act 2010