



BCC Anti-Fraud Policy, June 2026

Policy statement

Boleskine Community Care (BCC) does not tolerate any form of fraud, corruption, or bribery. We will therefore take appropriate action against any employee, volunteer, trustee, grant holder, grant applicant or other external party or person engaged in any such practices, whether in a direct attempt to influence the delivery of a service or to obtain other favourable treatment.

Definitions

- Fraud. A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either a member of the public, someone who works or volunteers for FS. Attempted fraud is treated as seriously as accomplished fraud.
- Theft. Dishonestly acquiring, using, or disposing of physical or intellectual property belonging to BCC or its clients.
- Misuse of Equipment. Deliberately misusing materials or equipment belonging to BCC. This includes the intentional misuse of computer time and resources.
- Abuse of Position. Exploiting a position of trust within BCC.

Policy

BCC recognises that over and above any financial damage suffered, fraud will also reflect adversely on its image and reputation. Trustees, employees, and volunteers are expected to lead by example in adhering to policies, procedures and best practice. Its aim therefore is to limit exposure to fraud by:

- Instituting and maintaining effective measures and procedures to deter fraud.
- Taking firm and vigorous action against any individual or group perpetrating fraud against the Charity.
- Encouraging our Board of Trustees and staff to be vigilant and to report any suspicion of fraud, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately.
- Rigorously investigating instances of alleged fraud.
- Assisting the police and all other appropriate authorities in the investigation of those suspected of fraud.

The detection, prevention and reporting of fraud is the responsibility of all Trustees and staff of BCC who are expected:

- To act with integrity at all times.
- To comply with the Codes of Conduct for Trustees and staff.
- To raise concerns as soon as any impropriety is suspected.

Any instances of fraud will be dealt with under the disciplinary policy and may be regarded as gross misconduct, leading to summary dismissal.

Appointment of employees

Written references will be sought for all employees including confirmation of their honesty and integrity.

Acceptance or refusal of gifts

In agreeing the acceptance of any gift, endowment, or legacy, the Board of Trustees will ascertain if there is published or other credible evidence that:

- The proposed gift will not be made from a source that arises in whole or in part from an activity that is illegal, e.g., tax evasion or fraud.
- The proposed gift, or any of its conditions, will not require action that is illegal or fraudulent.

Financial Controls

The Treasurer is responsible for establishing and maintaining the segregation of duties matrix which is reviewed by the Finance Committee annually.

Action Following Detection

When any employee suspects that a fraud has occurred, they must notify the Board of Trustees as soon as possible. They should not attempt to investigate the matter themselves.

Once notified, the Board of Trustees and Operations Manager will carry out an initial investigation as soon as reasonably possible. The purpose of the initial enquiry is to confirm or repudiate, as far as possible, the suspicions that have arisen so that, if necessary, disciplinary action including further and more detailed investigation [under internal disciplinary procedures and/or the police] may be instigated.

If the initial examination confirms the suspicion that a fraud has been perpetrated, then to prevent the loss of evidence which may subsequently prove essential for disciplinary action or prosecution, management should take steps to ensure that all original evidence is secured as soon as possible. Evidence should not be recorded using times and dates and should not be

altered or amended in any way. Care must be taken with phrases such as “discrepancy” and “irregularity” when what is really meant is fraud or theft.

Police Involvement

If there is clear evidence of fraud, then the matter will be reported to the police.

Version control

Version number	Prepared by	Date approved by Trustees
1.0	Rachel Burn	3rd July 2026