

Anti-Bribery and Corruption (ABC) & Anti-Facilitation of Tax Evasion (AFT) Policy

Mission, Vision and Values

Mission

Progressing lives through pioneering education.

Vision

Empowering people to unlock their full potential and achieve lasting success.

Values

Care

Expertise

Innovation

Accountability

Values



Care



Expertise



Innovation



Accountability

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1. Policy Statement

Busy Bees Education and Training (BBET) is committed to conducting business ethically and lawfully, acting with integrity, honesty, transparency and fairness at all times to uphold our ethical standards and to protect our reputation.

BBET has a zero-tolerance approach to bribery, corruption, fraud and the facilitation of tax evasion, in all aspects of our business dealings and relationships.

BBET is committed to implementing and enforcing effective systems to counter bribery and corruption and the facilitation of tax evasion, upholding all laws relevant to countering bribery and corruption and the facilitation of tax evasion.

This policy sets out expectations for preventing bribery, corruption and the facilitation of tax evasion across all aspects of BBET operations.

2. Scope

This policy applies to all stakeholders working with or on behalf of BBET including:

- All BBET employees and Governors including temporary, part-time and full-time staff, paid and unpaid volunteers.
- Employers hosting learners, partner organisations, contractors and suppliers, external visitors and any third party acting on behalf of BBET.

It applies across all aspects of BBET's provision including:

- Apprenticeship and training delivery
- Recruitment and onboarding
- Procurement activities
- Financial management, learner and employer funding and compliance
- Assessment and quality assurance

3. Anti-Bribery and Corruption (ABC)

A bribe is a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.

Bribery includes offering, promising, giving, accepting or seeking a bribe. Corruption is the abuse of power or position for private gain.

All forms of bribery and corruption are strictly prohibited. If you are unsure about whether a particular act constitutes bribery or corruption, you should raise it with your line manager, a member of the BBET SLT or Chief Financial Officer (UK & Europe).

Specifically, you must not:

- (a) give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received by BBET in return, or to reward any business advantage already received by BBET; or
- (b) accept any offer from a third party that you know, or suspect is made with the expectation that BBET will provide a business advantage for them or anyone else.

Facilitation payments

Facilitation payments, also known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine action (for example to secure a government issued licence or permit).

You must avoid any activity that might lead to a facilitation payment being made or accepted by BBET or on our behalf, or that might suggest that such a payment will be made or accepted.

If you are asked to make a payment on our behalf, you should consider carefully what the payment is for and whether the amount requested is proportionate to the goods or services provided.

You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should raise these with your line manager, a member of the BBET SLT or Chief Financial Officer (UK & Europe).

We do not make, and will not accept, facilitation payments in any of our business dealings or relationships, regardless of whether such payments are accepted local practice.

Gifts and Hospitality

This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality for legitimate purposes such as building relationships, maintaining our image or reputation, or marketing our business.

A gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).

Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent (such as vouchers) or be given in secret.

Any gifts given, must be given for and on behalf of BBET, not by you personally. Promotional gifts of low value such as branded products may be given to or accepted from existing customers, suppliers and business partners.

Donations

BBET does not make contributions to political parties. BBET supports a number of charities and causes, and our work with these charities is something we are incredibly proud of. We only make charitable donations that are legal and ethical under local laws and practices and donations must not be offered or made unless this is made in accordance with the group delegation of authority.

ABC specific red flags

The following is a non-exhaustive, illustrative list of example red flags which may arise during the course of you working for us and which may raise concerns about bribery and corruption:

- a) you learn that a third party, which we have business dealings or a relationship with (a "third party"), has a reputation for paying bribes or for having a "special relationship" with government officials;
- b) a third party requests that we provide employment or other advantage to a friend or relative;
- c) a third party wants to use an agent, consultant or supplier not typically used or known by us;
- d) you are offered an unusually generous gift or lavish hospitality by a third party;
- e) you are put under undue pressure to alter assessment outcomes, falsify attendance, submit inaccurate invoices, unusual payment requests, unexplained gifts or attempts to influence procurement decisions.

4. Anti-Facilitation of Tax Evasion (AFT)

Tax Evasion

Tax evasion occurs when someone has an obligation to account for tax but deliberately and dishonestly does not do so. They may or may not try to take steps to disguise or misrepresent what they are doing.

Facilitation of Tax Evasion

Facilitation of tax evasion occurs when someone is knowingly involved in, or take steps with a view to tax evasion by another person.

The facilitation of tax evasion is also a criminal offence in a number of countries in which we operate. Tax evasion is not the same as tax avoidance or tax planning, which is not illegal and involves steps, within the law, to minimise tax payable (or maximise reliefs).

All forms of tax evasion and facilitation of tax evasion are strictly prohibited. If you are unsure about whether a particular act constitutes tax evasion or the facilitation of tax evasion, you should raise it with your line manager, a member of the BBET SLT or Chief Financial Officer (UK & Europe).

Specifically, it is not acceptable for you (or someone on your behalf) to:

- a) engage in any form of facilitation of tax evasion;
- b) aid or abet tax evasion by another person, including any contractor or agent of our business or any person who performs services for and on behalf of our business;
- c) fail to report (in accordance with this policy) any request or demand from any third party to facilitate tax evasion or suspected tax evasion by another person.

AFT Specific Red Flags

The following is a non-exhaustive, illustrative list of example red flags which may arise during the course of you working for us and which may raise concerns about the facilitation of tax evasion:

- a) you learn that a third party has or intends to evade tax, for example has made or intends to make false statements to tax authorities;
- b) you learn that a third party has deliberately failed to register or account for goods or services tax

Red flags that may raise concerns both for bribery and corruption and the facilitation of tax evasion:

- a) a third party has unusual invoicing or documentation practices, for example asks that the invoice is raised with a different entity to the one that provided the goods/services or asks that we change the goods/services description on an invoice; or
- b) a third party requests payments to be made in cash, through a different entity or into accounts in different countries or currencies.

5. How this affects you?**Record Keeping**

It is essential that we keep full and accurate records of all our financial dealings. Transparency is vital; false and misleading records could cause significant damage to BBET. In particular:

- a) we must keep financial records and have appropriate internal controls in place which will evidence the business reasons and checks performed before making payments to third parties;
- b) you must submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy and record the reason for expenditure; and
- c) all accounts, invoices and other records relating to dealings with third parties should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments or to inaccurately describe the true nature of any payments or to claim for services, products or equipment not received.

What are your responsibilities?

You must ensure that you read, understand and comply with this policy.

The prevention, detection and reporting of bribery and corruption, and tax evasion, are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your line manager, a member of the BBET SLT or Chief Financial Officer (UK & Europe) or make a report in accordance with our Speak Up policy if you believe or suspect that a conflict with this policy has occurred, or may occur in the future.

If you:

- a) are offered a bribe, or are asked to make one, or if you suspect that any bribery or corruption has occurred or may occur;
- b) become aware of any evasion of tax by another person in the course of your work, or you are asked to assist another person in their evasion of tax, or if you believe or suspect evasion of tax has occurred or may occur; or
- c) suspect any other breach of this policy has occurred or may occur, you must notify your line manager, your country or territory chief financial officer or report it in accordance with our Speak Up policy as soon as possible.

We appreciate and understand that if you refuse to accept or offer a bribe, or refuse to take part in any facilitation of tax evasion, or you raise a concern or report another's wrongdoing, you may be worried about possible repercussions.

As set out in our Speak Up policy, we aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

BBET is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption or any facilitation of tax evasion, or because of reporting in good faith their suspicion that bribery or corruption or tax evasion or the facilitation of tax evasion has taken place, or may take place in the future.

Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

Breaches of this policy

We take compliance with this policy very seriously and failure to comply puts both you and our business at risk. Any employee who breaches this policy should expect to face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

We may also terminate our relationship with other individuals and organisations working on our behalf if they breach this policy. This policy does not form part of any employee's contract of employment and we may amend it at any time.

At BBET there is always someone to speak to. You can report any concerns to your Line Manager, their Line Manager, the CEO, your country CFO, People & Culture Team, or through Speak Up.

6. Related Policies

This policy should be read alongside BBET's other policies and procedures including:

- Code of Conduct
- Data Protection Policy
- Malpractice and Maladministration Policy
- Procurement Policy
- Recruitment Policy
- Safeguarding and Child Protection Policy
- Speak Up Policy

7. Record Keeping

BBET will maintain records of gifts, hospitality, conflicts of interest, investigations and relevant financial activity.

Contact

If you have any questions or suggestions regarding this policy, please contact:

Chief Executive Officer

Busy Bees Education and Training

St Matthews, Shaftsbury Drive, Burntwood, WS7 9QP, UK.

Email: trainingfeedback@busybees.com

Statutory information

Busy Bees Education and Training Limited

Registered in England and Wales under Company Registration No. 03026494

Registered Office: St Matthews, Shaftsbury Drive, Burntwood, WS7 9QP, UK.

Email: enquiries@busybees.com

Review

This policy is:

- Monitored by senior leadership
- Reviewed at least annually, or in response to legislative changes or following updates to risk assessments or incidents
- Agreed and signed off by the CEO

Training and Roll Out

This policy is made available via the BBET SharePoint. Training will be made available via our Virtual Learning Academy (VLA) and/or during Face-to-Face or Teams meetings as part of ongoing staff development, along with our commitment to this policy.

Policy Owner: CEO

Ref: C01- Anti-Bribery and Corruption (ABC) & Anti-Facilitation of Tax Evasion (AFT) Policy

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