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1. Purpose

1.1 Royal Botanic Gardens, Kew (RBG Kew) is committed to developing a counter fraud, bribery and corruption culture by the application of strong ethical values, a zero-tolerance policy, education and an effective control framework including active management of conflicts of interest. This policy describes RBG Kew’s approach to preventing, detecting and reporting fraud, bribery and corruption (including the facilitation of tax evasion). It sets out the legal requirements of the Fraud Act 2006, Bribery Act 2010 and Criminal Finances Act 2017 as well as the standards of conduct expected of all those employed in, and by, the public sector. This policy has been reviewed against GovS 013, the government functional standard for the management of fraud, bribery and corruption risk. Similarly, charity trustees have a duty to manage their charity’s resources responsibly and ensure that funds are protected, appropriately applied, and accounted for.

1.2 RBG Kew has two major visitor attractions at Kew Gardens and at Wakehurst and a Conservation Centre in Madagascar. The policy applies to any fraud, bribery or corruption including theft or misconduct in cash handling, primarily associated with admissions and commercial enterprises, as well as banking activities.

1.3 RBG Kew has developed a range of associated policies and procedures to prevent, detect and report fraud, bribery and corruption and these are referenced at Appendix A.

2. Scope and Definitions

2.1 Everyone has a duty to prevent and report fraud, bribery and corruption. This policy applies to all employees, students, volunteers, trustees and non-executive directors of Royal Botanic Gardens Kew and RBG Kew Enterprises Limited (hereafter referred to jointly as RBG Kew), as well as to third party individuals or organisations providing goods or services. Individual responsibilities and the mechanisms for reporting and investigating suspicions are explained within this policy.

2.2 RBG Kew’s risk management arrangements include the risk of fraud, bribery and corruption and this policy is part of the control system mitigating this risk. RBG Kew has risks around cash handling, including transactions at the gate kiosks, retail, Explorer land train, cash counting and banking. Directorate risk registers consider the risk of fraud, bribery and corruption and mitigating controls, in line with the guidance in this policy. RBG Kew will regularly review and evaluate the effectiveness of its systems, procedures and internal controls for managing the risk of fraud, bribery and corruption through its risk management and assurance processes, as well as its audit arrangements.

2.3 Appendix B provides a definition of the legal terms referred to in this policy alongside relevant examples of fraud, bribery & corruption, theft, financial irregularity and gifts and hospitality.
3. Principles

3.1 RBG Kew has a zero tolerance towards fraud, bribery and corruption. All suspected and reported cases will be investigated in accordance with this policy and where there is a case to answer; this may result in suspension from duty, disciplinary action (in line with RBG Kew’s disciplinary policy) and prosecution.

3.2 The staff Code of Conduct and the Code of Best Practice for Trustees require high standards of corporate and personal conduct, including managing conflicts of interest. All employees and trustees are expected to meet the key values of accountability, probity and openness in relation to their work. Any breach of the Code of Conduct may involve suspension from duty and may result in disciplinary action.

4. The Policy

4.1 The Executive Board and Board of Trustees are committed to:
   o raising awareness of fraud (including cash handling), bribery and corruption
   o setting and maintaining an honest and open, anti-fraud, anti-bribery and anti-corruption culture
   o applying a zero-tolerance policy towards fraud, bribery and corruption
   o rigorously investigating all cases of suspected fraud, bribery and corruption and maintaining thorough records
   o pursuing criminal, civil or recovery action where appropriate and
   o eliminating fraud, bribery and corruption within RBG Kew through effective education and the application of robust preventative and detective control measures.

4.2 In attaining these goals, employees, students, volunteers, trustees and non-executive directors of RBG Kew are required to comply with the guidance set out in this document.

Training

4.3 All employees are required to undertake fraud awareness and bribery training as part of their induction, this includes mandatory completion of the Civil Service Learning module, ‘Counter Fraud, Bribery and Corruption’. It is mandatory for employees to undertake this training every two years in line with RBG Kew’s Mandatory Training Policy.

Disclosure

4.4 No party should suffer as a result of reporting reasonably held suspicions of fraud, bribery or corruption. Victimising or deterring individuals from reporting concerns is a serious disciplinary matter. Employees, contractors, trustees, suppliers and volunteers who consider that such victimisation or deterrence has occurred should report this to the Director of Resources or, in their absence, the Director of Human Resources. However, employees should also be aware
that abuse of the disclosure process, for example by making malicious allegations, is a
disciplinary matter. For more information you should refer to the RBG Kew Whistleblowing
Policy.

4.5 All allegations or suspicions of fraud, bribery or corruption will be rigorously investigated. The
procedures (see Appendix C) for responding to allegations and managing investigations will
ensure that evidence gathered will be admissible in any criminal or civil actions. RBG Kew may
appoint external specialists to assist with any investigation.

4.6 Each situation is different; therefore, the guidance will need to be considered carefully in
relation to the actual circumstances of each case before action is taken. If there is any doubt
about the process to be followed, the Director of Resources or the Head of Governance &
Director’s Office must be consulted.

4.7 RBG Kew will always seek to take action against those found to have perpetrated or assisted
with fraudulent or improper activities in any of its operations. For staff this may include
dismissal, and for trustees, removal from office. Any identified incidences of loss from fraud,
bribery, corruption and error, and associated recoveries, will be reported to Defra.
Consideration will be given to reporting incidents to Action Fraud, the National Crime Agency
and/or other relevant agencies as appropriate. RBG Kew expects any misappropriated funds or
assets to be repaid or returned in full and will initiate civil recovery if it is in the organisation’s
best interests to do so.

4.8 Trustees, non-executive directors and employees in a position of influence should carry out
their roles with minimal influence or risk of bribery or corruption; this includes Politically
Exposed Persons. RBG Kew’s requirements in relation to political activity can be found in
Trustees terms and conditions, the Code of Best Practice for Trustees and the staff Code of
Conduct.

4.9 Specific arrangements apply to the offering of, and receipt of, gifts and hospitality. Appendix D
provides further information and examples of the type of gifts and hospitality that are
acceptable. Please direct any queries about gifts and hospitality to the Head of Governance &
Director’s Office. There is also information available on Kewnet.

5. Responsibilities

Responsibility for the management of cases of fraud, bribery and corruption has been delegated to
the Director of Resources. An explanation of the responsibilities for staff, managers and nominated
individuals is given below.

Everyone

- All employees, students, volunteers, trustees and non-executive directors of RBG Kew have a
duty to comply with this and other policies designed to prevent fraud, bribery and corruption, to
always act honestly and with integrity, and to safeguard the resources for which they are
responsible.
Staff and Volunteers

o Staff and volunteers should declare any actual or potential conflicts of interest as soon as they arise to their manager and in line with any specific rules appropriate to the matter. There is further guidance available on Kewnet on the process for managing and resolving conflicts of interest.

o If staff or volunteers have reasonable suspicions\(^1\) that an offence is being committed, they must report it to their line manager or Director.

o If staff or volunteers do not feel able to report it to their line manager, Head of Department or Executive Board Director, they may contact the Director of HR, Director of Resources or the Independent Fraud Management Officer (IFMO). Please consult the guidance in the RBG Kew Whistleblowing Policy in the first instance.

o Under no circumstances should staff or volunteers seek to investigate the matter themselves, or communicate with any representative of the press, TV, radio, or any other third party.

Line Managers

Line managers must not personally investigate suspicions or reports of fraud, bribery and corruption. However, they must:

o be responsive and act sensitively to any colleague who reports their concerns;

o forward suspicions or reports of fraud, bribery or corruption promptly to the Director of Resources or the IFMO; and

o maintain the confidentiality of those reporting suspicions.

Head of Governance & Director’s Office

Responsibility for updating the policy has been delegated to the Head of Governance & Director’s Office. They are responsible for:

o assessing the effectiveness of the anti-fraud, bribery and corruption environment, having regard to the Government Functional Standard on Counter Fraud (GovS 013);

o ensuring that the policy is promoted within RBG Kew;

o notifying appropriate personnel and bodies of allegations of fraud, bribery and corruption where appropriate including the Director, Chair of the Audit & Risk Committee, Defra, RBG Kew’s internal and external auditors, and the police. In all cases, notification must not jeopardise the anonymity of the person making the allegation, integrity of evidence or subsequent investigation;

o maintaining formal registers of interests and associated process in respect of Trustees, independent members of boards/committees, Executive Board and RBG Kew Enterprises Board of Directors.

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\(^1\) “Reasonable suspicions” means suspicions held by you which are neither malicious or groundless.
Director of Resources

The Director of Resources is the senior officer accountable for counter fraud and is responsible for the management of fraud, bribery and corruption risk at RBG Kew, including:

- overseeing departmental managers’ assessment of the risk of fraud, bribery and corruption; and
- responding to reports of suspected fraud, bribery & corruption and appointment of an independent manager to investigate reports where appropriate.

Chair of the Audit and Risk Committee

The Chair of the Audit and Risk Committee is the board member accountable for counter fraud at RBG Kew. They support the Director of RBG Kew and the Director of Resources to ensure RBG Kew is effectively managing the risk of fraud, bribery and corruption.

Audit and Risk Committee

The Audit and Risk Committee is established as an advisory committee of the RBG Kew Board of Trustees and has responsibility for:

- receiving reports on any matters of alleged, attempted or actual fraudulent activity;
- reviewing the systems and controls for the prevention of fraud and bribery and receiving reports on non-compliance; and
- reviewing and approving this policy every two years unless changes to law or guidance require earlier review.

Trustees and Non-Executive Directors

Trustees have a legal duty to safeguard RBG Kew’s money and assets and to act prudently. They must make sure there are proper financial controls and procedures in place to help prevent financial abuse of RBG Kew’s funds. Trustees and non-executive directors must follow the Code of Best Practice which outlines their responsibilities in greater detail.

Independent Fraud Management Officer

RBG Kew has nominated an Independent Fraud Management Officer (IFMO) whom staff may contact confidentially if they encounter or suspect fraud, bribery or corruption.

The IFMO will review and substantiate the allegation before recommending a course of action. The IFMO is a senior representative from our Internal Auditors:

<table>
<thead>
<tr>
<th>Independent Fraud Management Officer (IFMO)</th>
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<tbody>
<tr>
<td>Graeme Clarke, Mazars LLP, 30 Old Bailey, London, EC4M 7AU</td>
</tr>
<tr>
<td>Email: <a href="mailto:graeme.clarke@mazars.co.uk">graeme.clarke@mazars.co.uk</a></td>
</tr>
<tr>
<td>Telephone: 020 7063 4968 (landline) or 07794 031 307 (mobile).</td>
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RBG Kew has agreed access to the IFMO for the provision of independent investigation of reports of suspected fraud, bribery and corruption if needed.

6. Policy Review and Updating

This policy will be subject to review every two years by the Audit & Risk Committee unless changes to law or guidance require earlier review. Advice is taken from third parties such as our Internal Auditors.

7. Relevant Legislation, Standards and Guidance

- Bribery Act 2010
- Fraud Act 2006
- Criminal Finances Act 2017
- Proceeds of Crime Act 2002
- Government Functional Standard GovS 013: Counter Fraud
- Managing Public Money annex 4.9 Fraud

8. Documentation and Approvals

Please ensure that you are using the most up to date version of this document which is available on Kewnet.

Revision history

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<tr>
<th>Date</th>
<th>Summary of Changes</th>
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<tr>
<td>March 2024</td>
<td>Addition of reference to Kew Madagascar Conservation Centre; clarification that policy is not limited to cash handling/banking; addition of reference to Mandatory Training; clarification of reporting lines; reference to Financial Policy &amp; Practice; minor amendments to wording for clarity/consistency and updated links and contact details. Increase in Gifts and Hospitality threshold to £50.</td>
<td>2.9</td>
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<tr>
<td>February 2022</td>
<td>Added: reference to Politically Exposed Persons; definition of money laundering; a section on relevant legislation, standards and guidance; section on the role of ARC. Reviewed against second issue of GovS 013.</td>
<td>2.8</td>
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<tr>
<td>October 2020</td>
<td>IFMO details updated</td>
<td>2.7</td>
</tr>
<tr>
<td>August 2019</td>
<td>Reviewed policy in line with GovS 013, the government functional standard for the management of fraud, bribery and corruption risk.</td>
<td>2.6</td>
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<tr>
<td>August 2018</td>
<td>Amended to Resources directorate template. Added reference to Criminal Finances Act 2017. Definitions moved to Appendices. Ethics and Third-Party Engagement added to Appendix A. Head of Secretariat changed to Head of Governance &amp; Director’s Office. Flowcharts for reporting and investigating fraud moved to separate procedure guide. IFMO contact details updated.</td>
<td>2.5</td>
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<tr>
<td>September 2017</td>
<td>Amended to reflect comments from our internal auditors, text edited for overall length and to reflect change in responsibilities Director of Resources from Director of Corporate Services</td>
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<tr>
<td>August 2016</td>
<td>Amended to note change in internal auditors and therefore IFMO. Amended to take account of recommendations from cash handling internal audit in June 2016.</td>
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<tr>
<td>September 2015</td>
<td>Amended reporting lines in preparation for annual review of Audit &amp; Risk Committee. Director of Corporate Services responsible for managing specific incidents. Head of Secretariat responsible for maintaining policy and reporting upwards internally and to Audit &amp; Risk Committee.</td>
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<td>October 2014</td>
<td>Annual review by Audit &amp; Risk Committee and minor changes to gifts and hospitality reporting process</td>
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<tr>
<td>October 2013</td>
<td>Replacement of previous Fraud Policy dated October 2011</td>
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### Approval history

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<td>R Deverell (Director)</td>
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Appendix A – Associated Policies, Procedures and Guidance

**RBG Kew staff Code of Conduct**
This policy describes the standards and behaviours expected of all RBG Kew staff.

**Disciplinary-policy-procedure**
Provide a framework for dealing with instances where it is suspected or alleged that an employee has failed to meet acceptable standards of behaviour or conduct in any way.

**Third Party Engagement Policy**
Provides a framework when considering engaging with third parties including suppliers, contractors, donors, scientific and commercial partners.

**Donor Engagement Policy**
Ensures we undertake appropriate due diligence when developing donor relationships.

**Governance at RBG Kew**
Sets out our internal operating rules.

**Expenses Policy**
This is the RBG Kew policy for the reimbursement of legitimate expenditure reasonably incurred by staff, volunteers, trustees and directors in the course of their duties. It identifies what RBG Kew will reimburse and sets out the procedures for claiming reimbursement of expenses and arranging travel advances.

**Financial Policy and Practice**
Sets out RBG Kew’s policy in respect of internal financial control.

**Procedures for reporting and investigating allegations of fraud, bribery or corruption**
Flowcharts illustrating the procedure to be followed when responding to allegations or suspicions of fraud, bribery or corruption (see Appendix C).

**Fraud and Other Illegal Acts Log**
The Fraud and Other Illegal Acts Log is maintained by the Governance team in the Director’s Office and contains details of all reported suspicions including those dismissed as minor or otherwise not investigated. It also records actions taken, and conclusions reached. The Audit & Risk Committee annually reviews the Log and reports any significant matters to the Board of Trustees. The Log does not contain the names of those persons making allegations who wish to remain anonymous.

**Overseas Travel Manual**
This document includes guidance on how to respond to demands for facilitation payments or other bribes when working in the field. It also re-iterates the requirements of the Bribery Act 2010 and the need to report all offers and requests.

**Whistleblowing Policy**

**Procurement Policy**
The Procurement & Contract Management Policy governs procurement activity at RBG Kew and supports the implementation and delivery of the Procurement Strategy. It identifies how conflicts of interest should be managed in the procurement process.
Appendix B – Definition of Terms

This appendix provides an explanation of the relevant legal terms and examples of circumstances where they may arise.

Bribery & Corruption

The legal definition of corruption is: ‘An act done with the intent to give some advantage which is inconsistent with official duty (of the public servant) and the rights of others’. This includes bribery but also covers bias. For example, an interviewer may show bias at a selection interview because they are a friend of the candidate.

Bribery is defined as the offering, giving, receiving or soliciting of any item of value to influence the actions of an official or other person in charge of a public or legal duty. The bribe is the gift to influence the recipients conduct, this may be money, gifts or advantage or simply the promise to induce or influence the action.

The Bribery Act 2010 has 4 specific offences. These are:

- Bribing another person – This offence involves offering, promising, or giving an advantage either to induce, or as a reward for, improper performance. The advantage may be financial but may also be some other form of inducement. For example, invitations to sporting events or offers of free holidays in exchange for favourable consideration in a procurement tender.

- Accepting a bribe – This occurs when a person requests, agrees to accept, or accepts a bribe in return for acting improperly. For example, if someone in the finance section seeks payment for providing sensitive commercial data to a competitor.

- Bribing a foreign official – It is an offence to attempt to influence a person acting in their capacity as a foreign public official.

- Failure of a commercial organisation to prevent bribery – RBG Kew is required to have adequate procedures to prevent bribery. This policy forms part of those procedures.

The Bribery Act 2010 requires RBG Kew to implement effective and appropriate anti-bribery measures and both RBG Kew as an organisation and individual employees can face significant penalties for not observing these measures. The Bribery Act 2010 imposes heavy penalties on individuals found guilty of bribery offences, including unlimited fines and imprisonment (maximum of 10 years).

Facilitation of tax evasion

Facilitation of tax evasion means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Facilitation of tax evasion is a criminal offence, where it is done deliberately and dishonestly. Under the Criminal Finances Act 2017, a corporate body will be criminally liable where it fails to prevent those who act for, or on its behalf (e.g. employees, agents, services providers) from facilitating tax evasion. The corporate entity does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the party acting for or on its behalf has done so creates the liability for the corporate entity.

Financial Irregularity

An irregularity may be any significant matter or issue, other than fraud or corruption, which may warrant consideration or investigation. An example may be where a member of staff makes a genuine error or mistake in the course of their duties/responsibilities, but where this error or mistake is subsequently hidden, perhaps to the on-going detriment of RBG Kew. Additionally, an irregularity may also involve consideration of the possible inappropriate use of funds or assets, which may or may not constitute fraud, theft or corruption.
Fraud

The Fraud Act 2006 (the Act) focuses on the dishonest behaviour of the suspect and their intent to make a gain or cause a loss; the gain or loss does not have to succeed, so long as the intent is there. A person found guilty of fraud can face a fine or imprisonment. The offence of fraud can be committed in three ways:

- False representation (s.2 of the Act) – making a statement that is, or might be, untrue or misleading, either to make a gain or to cause loss to another person or organisation. For example, making a dishonest statement in an expense claim, or re-selling tickets to visitors.

- Failure to disclose (s.3 of the Act) – not saying something when you have a legal duty to do so. An example would be someone failing to disclose an obvious and known overpayment of salary.

- Abuse of a position of trust (s.4 of the Act) – abusing a position where there is an expectation to safeguard the financial interests of another person or organisation. Someone can be guilty of abusing a position by ‘not doing something’ or acting inappropriately. For example, a procurement officer offering insider information to a potential supplier or a visitor services member of staff removing money from the day’s takings at the kiosk.

Money Laundering

Money laundering is the process of turning the proceeds of crime into property or money that can be accessed legitimately without arousing suspicion. A key area of risk for charities in relation to money laundering is suspect donations, such as unusually large amounts, or conditions upon or complex banking and transfer arrangements.

Politically Exposed Persons

A politically exposed person (PEP) is one who has been entrusted with a prominent public function. A PEP generally presents a higher risk for potential involvement in bribery and corruption by virtue of their position and the influence that they may hold.

Theft

Theft is the dishonest appropriation (including the assumption of rights of ownership) of property (including money and all other property whether it is real, personal or intangible) with the intention of permanently depriving RBG Kew of such property. It is a statutory offence under section 1 (1) of the Theft Act 1968 and it is immaterial whether the appropriation is made for gain or for the thief’s own benefit.
Appendix C – Procedures for reporting and investigating allegations of fraud, bribery or corruption

An employee, contractor, supplier or volunteer suspects fraud, bribery or corruption (or some other illegal act) perpetrated against RBG Kew by an employee, some other person or entity. All reasonable suspicions must be reported to their Line Manager, Director or the Independent Fraud Management Officer (IFMO) who will investigate in liaison with the Director of Resources (DR)

Contractor / Supplier reports suspicions to the IFMO

Either / Or

Individual or their line manager reports suspicions to their Line Manager or IFMO

DR / IFMO liaises with relevant officers / bodies to determine:

Has a criminal act been committed?

Yes

DR informs Police who take forward the investigation

No

DR / IFMO investigate

s there a case to answer?

Yes

Head of Governance notified to update Fraud log

No

Error of judgement or misconduct?

DR informs Head of HR to implement Disciplinary policy

Notes:

1) Initial inquiries to determine if there is a case to answer should be undertaken within 2 weeks of reporting.

2) Any subsequent investigation should be conducted within 28 days of reporting.
Appendix D – Gifts & Hospitality

Specific arrangements apply to the offering and receipt of gifts and hospitality. The Civil Service Code requires that civil servants should not accept gifts or hospitality or receive other benefits from anyone which might reasonably be seen to compromise your personal judgement or integrity.

This is also reflected in the RBG Kew staff Code of Conduct. The procedures for employees to report offers of gifts and hospitality provide the transparency required to counter claims of bribery and corruption.

Gifts & Hospitality offered to third parties

Hospitality offered must be appropriate, necessary to the conduct of business and provided on a modest scale. This may only be in the form of food and drink.

Budgets for hospitality come from within existing departmental running cost budgets and there is no separate fund within the organisation. Full details of the hospitality provided must be included on the relevant and authorised finance form and as a minimum must include reason, organisations attending and names of those receiving the hospitality. Pre-authorisation must be given for hospitality and gifts provided at non-RBG Kew premises.

VIPs and others may be offered small mementoes of their visit to, or association with RBG Kew; these mementoes must not exceed £50 in value without prior Head of Department authorisation. Where gifts are provided to hosts when working overseas, employees must ensure that this cannot be perceived as a bribe. In all cases full details of the gift provided, reason offered, value and names of those receiving the gift must be included on the relevant and authorised finance form.

Reasonable judgement should be used when accepting gifts and hospitality.

Offers of Gifts and Hospitality received from third parties

Offers of gifts and hospitality from third parties may be acceptable if they are of low value (less than £50), proportionate and their offer / acceptance is transparent.

Offers of working lunches may be accepted if they are appropriate, necessary to the conduct of business and provided on a modest scale. If these are provided at RBG Kew or on the hosts’ premises they do not need to be recorded in the Gifts & Hospitality Register. However, where working lunches are provided off RBG Kew or the hosts’ premises, they must be recorded in the Gifts and Hospitality Register.

The following offers of hospitality must always be declined unless a clear, documented and authorised case can be made to demonstrate that acceptance is justified in the interests of RBG Kew:

- all offers to attend sporting, cultural or social events;
- offers from contractors engaged in a tender process;
• if there is a risk that the acceptance of hospitality may be interpreted as a potential conflict of interest.

Full details must be recorded in the Gifts and Hospitality Register even where a business case for acceptance is approved. Offers of gifts should be politely declined; however, articles of low intrinsic value such as diaries, calendars or items with a value of less than £50 may be accepted if they are considered appropriate. Examples of appropriate gifts are outlined below.

No more than one low value gift per donor or organisation may be accepted within any financial year without disclosure. Where refusal of a gift may cause offence, especially from VIP’s, it should be accepted and surrendered to the relevant Head of Department at the first opportunity. It must then be reported in the Gifts & Hospitality Register.

The guiding principles governing the acceptance of gifts and hospitality are:

• your conduct should not create suspicion of a conflict between your official duty and your private interest;
• you should not give the impression that you may be, or have been, influenced by a gift or hospitality;
• if in doubt about whether you should accept an offer of a gift or hospitality, you should refuse it
• money must never be accepted, nor should items with monetary value, such as gift cards etc.;
• the individual receiving the offer is responsible for reporting it;
• transparency is essential, always report offers in the Gifts & Hospitality Register, whether accepted or not.

Gifts & Hospitality Register

Requirements for recording offers of gifts and hospitality apply to all employees. Offers of gifts and hospitality which fall outside those permissible must be reported in the Gifts and Hospitality Register (even if the offer of a gift or hospitality is refused). Failure to declare offers of gifts and hospitality, and even declared gifts may result in allegations of bribery under the Bribery Act 2010 and could result in action under RBG Kew’s disciplinary policy.

The Gifts & Hospitality Register may be updated by submitting a form on Kewnet.

Monitoring and audit

The Gifts and Hospitality Register will be subject to annual review by the Audit & Risk Committee.

Examples of acceptable gifts & hospitality

Each situation will be different and it is not possible to provide a definitive list of when it is appropriate to accept or decline an offer. Therefore, it is the responsibility of the person receiving the offer (or the most senior person where the offer is to a group) to report the offer and to decide if it is appropriate to accept.
**Gifts**

Isolated and inexpensive gifts (less than £50 in value) may be accepted without disclosure. These will usually be seasonal in nature and incorporate the supplier or client’s logo. Examples include:

- calendars and diaries;
- key rings;
- umbrellas;
- desk organisers;
- mugs;
- stationery and pens;
- coasters;
- commemorative books;
- mouse mats;
- badges;
- ties/scarves;
- baseball caps.

No more than one gift per organisation or donor per year can be accepted without disclosure.

**Hospitality**

Staff may accept basic hospitality from suppliers/clients and their staff such as cups of coffee and working lunches or dinners on RBG Kew or the hosts’ premises without disclosure. Hospitality offered off RBG Kew or the hosts’ premises must be recorded in the Gifts & Hospitality Register. Details of how to record gifts and hospitality on the Register can be found on Kewnet.