

# CRIMINAL FINANCE POLICY STATEMENT

## Criminal Finance Policy Statement

### Our commitment

At BeyondAutism (BA) we do not condone and have a zero tolerance approach to the facilitation of tax evasion. This statement is published in accordance with Part 3 of the Criminal Finances Act 2017 (CFA2017) – corporate offences of failure to prevent facilitation of tax evasion.

This statement sets out the commitment of the charity to preventing persons associated with the charity from engaging in the criminal facilitation of tax evasion in the UK. It also sets out the steps the charity has taken and will take in relation to preventing the facilitation of tax evasion.

### Introduction

Tax evasion occurs when individuals or businesses deliberately omit, conceal or misrepresent information in order to reduce their tax liabilities. Organisations can be used by associated individuals or businesses to facilitate taxpayer evasion in the UK or in a foreign country.

For example, Dirty Cleaning Ltd (DCL) is a contract cleaning company. DCL pays some of its employees in cash and does not run a full payroll thereby understating the amount of national insurance and taxation payable to HMRC. This is tax evasion. If BA were to contract the company, this would amount to the facilitation of tax evasion and could potentially lead to a significant fine. BA would have to rely on its due diligence procedures for its defence.

The charity is committed to preventing the facilitation of tax evasion by associated individuals or businesses anywhere within its operations. We achieve this through developing and maintaining reasonable prevention procedures designed to mitigate the risk of facilitation of tax evasion, carrying out of regular due diligence and risk assessments of our activities and creating awareness and a culture of compliance throughout the charity. We also use our risk management processes to identify any emerging risks for future activities, changes in legislation and through efficient and effective contract management.

The charity believes that there are substantial advantages associated with the rejection of the provision of services to enable tax evasion especially in terms of reputational, customer and business partner confidence.

### Risk assessment and Implementation of Prevention Procedures

The charity is committed to embedding processes and controls which are designed to eliminate opportunities for the criminal facilitation of tax evasion.

The charity undertakes risk assessments of all activities to determine the nature and extent of exposure to the risk of any 'associated persons' (for example, employees, agents,

contractors, suppliers and intermediaries engaging in activity that could criminally facilitate tax evasion. Reasonable prevention procedures proportionate to the size, complexity and risk are implemented. The charity will remain vigilant as to these risks so as to identify any relevant issues that may arise, and ensure they are addressed appropriately.

The charity is committed not to recommend the services of others who do not have reasonable prevention procedures in place.

### Consequences for Persons Associated with BA for Breach of Policy

In cases of breach of policy, the disciplinary procedure policy will be applied.

### Due Diligence

Due diligence on both customers of and suppliers to the charity will be undertaken in order to ensure that the risk of potential interactions with the charity being used by associated persons to engage in the criminal facilitation of tax evasion is clearly identified before any transactions take place.

Associated persons are any person (individual or corporate) who provides services for or on behalf of a business such as employees, contractors and agents. Safeguarding steps include but are not limited to:

- A request to see a copy of their policy and a written confirmation that policies are enforced and that they will not knowingly facilitate tax evasion nor work with anyone that does
- The inclusion of the due diligence requirements in any terms and conditions
- A requirement for subcontractors to report any incidents of fraud in their workforce that may relate to BA business.
- Contract clauses entitling the business to terminate the contract in the event that the associated person breaches their obligations in this regard.

This due diligence will be proportionate to the identified risk.

### Raising Awareness & Collaboration

The finance department of the charity is committed to staying aware of developments, legislation and case studies in regard to the prevention of the criminal facilitation of tax evasion.

Eliminating the opportunities to facilitate tax evasion effectively requires improved traceability, increased transparency and collaboration between agencies and other organisations.

Last reviewed: April 2018

Date of next review: April 2021

Review Group: Trustees