

Anti-Bribery, Corruption and Tax Evasion Policy

Recruit with Purpose Limited

Version 2.0 | Updated 21 October 2026 | Review due 21 October 2027

1 Purpose and scope

Recruit with Purpose Limited (RWP) prohibits bribery, corruption, tax evasion and the criminal facilitation of tax evasion. We must conduct business honestly, keep accurate records and act on concerns. Commercial pressure or a possible loss of business never justifies improper conduct.

This policy applies to directors, employees, temporary and agency workers, contractors, consultants and anyone performing services for or on behalf of RWP, wherever they operate. We expect agents, suppliers, payroll providers and other intermediaries to meet equivalent standards and clients to respect this policy.

The relevant UK framework includes the Bribery Act 2010 and Part 3 of the Criminal Finances Act 2017. RWP must assess and manage risks from people acting on its behalf, including risks involving overseas business or foreign tax. This policy supports preventive procedures; having a policy alone does not establish a legal defence.

2 What the terms mean

Bribery: offering, promising or giving, or requesting, agreeing to receive or accepting, a financial or other advantage in connection with improper performance of a function or activity. Bribing a foreign public official to obtain or retain business or a business advantage is a separate offence. Benefits can include money, gifts, hospitality, jobs or favours.

Corruption: abusing entrusted power for private benefit, including kickbacks, dishonest favouritism, fraud or misuse of confidential information. A conflict of interest must be declared and managed; it is not automatically corruption.

Tax evasion and facilitation: tax evasion is deliberate, unlawful evasion of tax. Criminal facilitation involves deliberately and dishonestly assisting another person's tax evasion. An innocent error or mere failure to report a suspicion is not automatically criminal facilitation, although failing to report a concern can breach this policy.

Facilitation payments: unofficial payments to secure or speed up routine action. RWP prohibits these, even if small or described as customary. A legitimate, published service fee paid to the proper organisation and supported by a receipt is different.

3 Conduct that is prohibited

No one may offer or accept a bribe, kickback or secret commission; use another person to do so; conceal an improper benefit; falsify invoices, expenses, payroll or tax records; or knowingly help a client, worker or supplier evade tax. Benefits must never be used to influence recruitment, shortlisting, procurement or contract decisions improperly.

If there is an immediate threat to personal safety, prioritise safety and seek urgent help. Report any payment or demand as soon as safe and record it accurately. This does not create a general exception for facilitation payments.

4 Gifts, hospitality, fees and conflicts

Gifts and hospitality must have a genuine business purpose, be modest and proportionate, comply with the recipient's rules and be transparent. They must not reward or influence improper conduct, create an obligation or appear to compromise independent judgement. Consider value, timing, frequency and the relationship, particularly during tenders or recruitment decisions.

Obtain written approval from an uninvolved director before offering or accepting business gifts or hospitality. Cash and cash-equivalent gifts, including gift vouchers, are prohibited. Never approve your own benefit. Henry and James must refer their own proposed benefits to the other director; if neither can approve independently, do not proceed until an appropriate independent review is arranged.

Record offers, acceptance, refusals and approvals in a gifts and hospitality register, including the date, parties, purpose and estimated value. Report unexpected gifts promptly, keep them unused and follow the director's instruction to return or otherwise deal with them. Splitting a benefit into smaller amounts does not avoid these controls.

Declare actual or potential conflicts, including personal relationships or financial interests affecting recruitment or purchasing. An uninvolved director must record safeguards, such as removing the person from the decision. Refer proposed charitable or political donations and sponsorship to a director for written approval; none may disguise an improper benefit.

Legitimate commercial and referral fees must reflect genuine services, be agreed transparently, properly authorised and accurately recorded. They must not be secret inducements to a decision-maker. No exception to the prohibition on cash-equivalent gifts is created by calling a gift a referral fee.

5 Preventing tax evasion and managing third parties

Before engaging an agent, supplier, umbrella company, payroll provider or other intermediary, complete and record proportionate checks on identity, ownership, services, payment arrangements, reputation and relevant tax-compliance risks. Apply closer scrutiny to high-risk relationships and repeat checks when the arrangement or risk changes.

- Require a clear commercial purpose, accurate contracts and invoices, and payment to a verified account belonging to the proper contracting party. Verify changes to bank details through a trusted, separate channel.
- Escalate requests for false invoices, concealed payments, unexplained offshore or third-party accounts, split payments, off-payroll cash, hidden earnings, or unusually high take-home pay that appears to depend on evading tax.
- Do not recommend or participate in an arrangement you suspect involves tax evasion. Pause the relevant transaction, preserve the records and obtain a director's advice before proceeding.
- Use appropriate contractual obligations, communicate this policy, investigate warning signs and record the response. A supplier's policy or assurance alone is insufficient where concerns remain.

Keep complete, accurate financial and business records, including refused transactions and decisions. Do not use undisclosed accounts, destroy evidence or misdescribe a payment. Retain records securely under the applicable retention schedule and any investigation hold.

6 Reporting concerns

Report suspected bribery, corruption, tax evasion, suspicious requests and attempted breaches promptly. You do not need proof before raising an honestly held concern. Employees may speak to their manager or contact either director directly. Candidates, clients, suppliers and other external parties may use the same contacts.

Primary contact: Henry Ivall, Director — henry@recruitwithpurpose.co.uk

Alternative contact: James Ivall, Director — james@recruitwithpurpose.co.uk

Use James if Henry is unavailable or implicated, and Henry if the concern involves James. If both routes are unsuitable, independent legal advice or an appropriate authority may be contacted directly. Suspected tax fraud can be reported to HMRC; suspected bribery or corruption can be reported to the police. RWP's permission is not required to make a lawful external report.

Provide the facts known to you, dates, people involved and relevant records. Do not confront a suspected wrongdoer, investigate independently, alter evidence or make promises about the outcome. Anonymous concerns will be considered where sufficient information is available, although anonymity may limit investigation.

7 Protection and response

RWP will not retaliate against anyone for refusing to participate in bribery or tax evasion, raising an honestly held concern or assisting an investigation, even if no wrongdoing is established or business is lost. Report any retaliation to an uninvolved director. This policy does not restrict statutory whistleblowing rights or lawful disclosures to authorities.

Reports must be handled sensitively, with information shared only where necessary and lawful. Absolute confidentiality cannot be promised. An uninvolved director must assess the concern promptly, arrange an impartial investigation, preserve evidence, consider immediate safeguards and obtain independent professional advice where needed.

The director must document decisions about suspending transactions or relationships, reporting to authorities, remedial action and follow-up. RWP will cooperate with lawful investigations. Breaches by employees may result in disciplinary action, up to dismissal, following a fair process. Breaches by other parties may lead to suspension or termination of their relationship, subject to applicable law and contract.

8 Responsibility, training and review

Henry Ivall, Director, owns this policy; James Ivall is the alternative contact. Directors must maintain a proportionate, documented assessment of bribery and tax-facilitation risks and ensure that approvals, due diligence, reporting arrangements and records operate in practice.

Staff must read and follow this policy, complete induction and refresher guidance and seek advice when unsure. Directors must arrange additional training for roles involving procurement, client decisions, finance, payroll or intermediaries, and keep training records.

Review the policy and preventive controls at least annually, and sooner after a significant incident, change in business or change in law. The review must check the gifts register, financial controls, third-party checks, concerns raised and completion of corrective actions.

Policy owner: Henry Ivall, Director. Next scheduled review: 21 October 2027.