



FRAUD POLICY STATEMENT

This policy covers all employees, officers, consultants, contractors, volunteers, casual workers and agency workers (our "**people**").

As part of Marston's values, we are committed to conducting our business with honesty and integrity and we expect our people to act accordingly and maintain high standards. The prevention and detection of fraud is a responsibility of all our people.

The purpose of this statement is to set out your responsibilities with regard to the prevention of fraud.

What is fraud?

Fraud is defined as deception with the intention of; obtaining an advantage, avoiding an obligation or causing loss to another party.

This can include;

- Theft - dishonestly acquiring or disposing of physical or intellectual property belonging another party.
- Misuse of equipment - deliberately misusing materials or equipment belonging to another party for financial or material benefit.
- Abuse of position - exploiting a position of trust within the business for financial or material gain.
- Falsification of records or documents - the deliberate changing of financial statements or other records.
- Conspiracy to commit fraud - intent to defraud.

This is not an exhaustive list. Fraud covers many other deliberate acts taken to mislead or falsify.

Responsibilities of our people:

- To act with honesty and integrity.
- Report the fraud.
There are a number of people you can report fraud to, or just suspicions of fraud, including:
 - Your Manager
 - HR Team
 - Company Secretary
 - Profit Protection Team
 - Speak Up - our whistleblowing portal
- Report any suspicions of Money Laundering **only** to the Money Laundering Reporting Officer (Director of Corporate Risk).
- Treat Marston's resources in line with policy and not for personal gain (This includes but is not limited to:
 - Cash (receipts, payments, storage, banking etc.)
 - Stock (handling, storage, ordering etc.)
 - Equipment
 - Fuel
 - Labour
 - Furnishings
 - Waste

- o Expenses

- Completion of any relevant training.
- Identification of fraud risks and exposure.
- Developing and maintaining effective controls to prevent and detect fraud.
- Retention of evidence of fraud.

Responsibilities of Marston's:

- Developing and maintaining effective controls to prevent fraud.
- Investigating vigorously and promptly any reporting of suspected fraud.
- Taking appropriate legal and/or disciplinary action against the perpetrators of fraud.
- Taking appropriate disciplinary action where deliberate failures by our people have contributed to the fraud.
- Maintaining a whistleblowing line ("Speak Up") for the confidential reporting of fraud.

Bribery

The request or receipt of a bribe is a criminal offence. If our people engage in an act of bribery whilst acting on Marston's behalf they are committing a criminal offence. It is expected our people to:

- Not offer financial or non-financial incentives to individuals to act illegally, improperly or impartially in other companies, organisations or public bodies.
- Record receipts of hospitality on the Corporate Hospitality and Gift Register in line with the Corporate Hospitality and Gift Policy.

Act in line with the Anti-Bribery & Corruption Policy – see link below.

Useful Contacts

SpeakUp – for confidential reporting	marstons.integrityline.com
Employee Relations Team	kelly.anderson@marstons.co.uk
Profit Protection Team	gregory.price@marstons.co.uk
Procurement Team	david.cartwright@marstons.co.uk
Money Laundering Responsible Officer (the Director of Corporate Risk)	jonathan.moore@marstons.co.uk

References and links

Whistleblowing Policy	Marston's "People Handbook": handbook.marstonspubs.co.uk
Procurement Policy	
Anti-Bribery & Corruption Policy	
Anti-Money Laundering Policy	
Corporate Hospitality and Gift Policy	

Further references for Pub Teams:

- 'Cash Handling and Security Policy' – Staff Handbook for GM and Team Members with Management Duties.
- 'MP&B Stock Policy' – Pub Hub Handbook (once uploaded)
- 'MP&B Stock Management Procedures' - Pub Hub (once uploaded)

Breaches

Marston's takes any actual or suspected breach of this policy extremely seriously and will carry out a thorough investigation should any instances arise. This may be treated as gross misconduct and will be dealt with via the Marston's Disciplinary Policy.

We will uphold laws relating to fraudulent activity and will take disciplinary action against any employee, or other relevant action against persons working on our behalf or in connection with us, should we find that an act of fraud, or attempted fraud, has taken place. This action may result in your dismissal if you are an employee, or the cessation of our arrangement with you if you are self-employed, an agency worker, contractor etc.

Date created

02/9/24

Definitions

None required.

Policy Owner

Jonathan Moore (Director of Corporate Risk)

Changes to this policy

This policy is not contractual and we reserve the right to change this policy at any time, so please check back regularly to obtain the latest copy. Where collective bargaining arrangements exist, the Company will consult the elected employee representatives prior to implementing such changes.

Revision History

This is the first revision since 2011.