

This is a copy of our Whistleblowing policy which applies to everyone who carries out work for Cool it Art in the UK.

Introduction

We are committed to conducting our business with honesty and integrity and we expect all staff to maintain high standards in accordance with our policies and procedures. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct.

A culture of openness and accountability is essential in order to prevent such situations occurring or to address them when they do occur.

The aims of this policy are:

- To encourage staff to report suspected wrongdoing as soon as possible in the knowledge that their concerns will be taken seriously and investigated as appropriate and that their confidentiality will be respected
- To provide staff with guidance as to how to raise those concerns
- To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken

Who does this policy apply to?

This policy applies to everyone who carries out work for the firm in the UK, including:

- Partners
- All employees
- Contractors and sub-contractors
- Consultants
- Work experience or Volunteers

What is whistleblowing?

Whistleblowing is the disclosure of information which relates to suspected wrongdoing (generally a breach of a legal, statutory or regulatory requirement or unethical, immoral behaviour). This may include:

- Breach of a legal requirement - e.g. health and safety obligations owed by the firm and/or an individual
- General malpractice - such as immoral, illegal or unethical conduct
- Gross misconduct
- Breach of the firm's independence policy
- Breach of audit (or other applicable) regulations
- Breach of the codes of conduct of all relevant professional institutions (including the Actuaries Code)

If you have any genuine concerns related to any of the above, you should report it under this policy.

Reporting

Contact Details for Reporting: (in writing) Cool it Art at 5, Glasshouse Walk, Vauxhall, London, SE11 5ES or by e-mail at coolitartclasses@gmail.com . Verbal complaints may be made by phone to +44 (0) 7867798902 or in person to any of Cool it Art's staff or Directors at the same address as above or at any of our classes/events.

Cool it Art recognises that the decision to make an allegation can be a difficult one to make. However, whistleblowers who make serious allegations in the reasonable belief that it is in the public interest to do so have nothing to fear because they are doing their duty either to Cool it Art and/or to those for whom Cool it Art or they are providing a service.

Cool it Art will take appropriate action to protect a whistleblower who makes a serious allegation in the reasonable belief that it is in the public interest to do so from any reprisals, harassment or victimisation.

Confidentiality

All allegations will be treated in confidence and every effort will be made not to reveal a whistleblower's identity unless the whistleblower otherwise requests.

If the allegation results in court proceedings then the whistleblower may have to give evidence in open court if the case is to be successful.

Cool it Art will not, without the whistleblower's consent, disclose the identity of a whistleblower to anyone other than a person involved in the investigation/allegation.

Anonymous Allegations

This procedure encourages whistleblowers to put their name to an allegation wherever possible as anonymous allegations may often be difficult to substantiate/prove. Allegations made anonymously are much less powerful but anonymous allegations will be considered at the discretion of the Directors.

In exercising discretion to accept an anonymous allegation the factors to be taken into account:

- The seriousness of the issue raised
- The credibility of the allegation; and
- Whether the allegation can realistically be investigated from factors or sources other than the complainant

Untrue Allegations

No disciplinary or other action will be taken against a whistleblower who makes an allegation in the reasonable belief that it is in the public interest to do so even if the allegation is not substantiated by an investigation. However, disciplinary action may be taken against a whistleblower who makes an allegation without reasonable belief that it is in the public interest to do so (e.g. making an allegation frivolously, maliciously or for personal gain where there is no element of public interest).

Procedure for Making an Allegation

It is preferable for allegations to be made to an employee's immediate manager to whom they report. However, this may depend on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if the whistleblower believes that management

is involved it would be inappropriate to raise it directly with them. The whistleblower may then make an allegation direct to any of the following:

- Directors
- Funders (if against the Director/s)

Allegation

Whether a written or oral report is made it is important that relevant information is provided including:

- The name of the person making the allegation and a contact point.
- The background and history of the allegation (giving relevant dates and names and positions of those who may be in a position to have contributed to the allegation);
- The specific reason for the allegation. Although someone making an allegation will not be expected to prove the truth of any allegations, they will need to provide information to the person they have reported to, to establish that there are reasonable grounds for the allegation.

Someone making an allegation may be accompanied by another person of their choosing during any meetings or interviews in connection with the allegation. However, if the matter is subsequently dealt with through another procedure the right to be accompanied will at that stage be in accordance with the relevant procedure.

Action on receipt of an Allegation

The line manager will record details of the allegation gathering as much information as possible, (within 5 working days of receipt of the allegation) including:

- The record of the allegation:
- The acknowledgement of the allegation;
- Any documents supplied by the whistleblower

The investigator will ask the whistleblower for his/her preferred means of communication and contact details and use these for all communications with the whistleblower in order to preserve confidentiality.

If the allegation relates to fraud, potential fraud or other financial irregularity the Directors will be informed within 5 working days of receipt of the allegation. The Directors will determine whether the allegation should be investigated and the method of investigation.

If the allegation discloses evidence of a criminal offence it will immediately be reported to the Directors and a decision will be made as to whether to inform the Police. If the allegation concerns suspected harm to children or vulnerable adults the appropriate authorities will be informed immediately.

Timetable

- An acknowledge the allegation in writing within 10 working days with
 - An indication of how the Cool it Art propose to deal with the matter
 - An estimate of how long it will take to provide a final response
 - An indication of whether any initial enquiries have been made

- Information on whistleblower support mechanisms
- Indication whether further investigations will take place and if not, why not

Where the allegation has been made internally and anonymously, obviously Cool it Art will be unable to communicate what action has been taken.

Responsibility for the Procedure

The Directors have overall responsibility for the operation of this Procedure and for determining the administrative processes to be followed and the format of the records to be kept.

Monitoring

A Register will record the following details:

- The name and status (e.g. employee) of the whistleblower
- The date on which the allegation was received
- The nature of the allegation
- Details of the person who received the allegation
- Whether the allegation is to be investigated and, if yes, by whom
- The outcome of the investigation
- Any other relevant details

The Register will be confidential and only available for inspection by the Directors.

The Directors will report annually on the operation of the Procedure and on the whistleblowing allegations made during the period covered by the report. The report will be in a form which does not identify whistleblowers.