

UniBrass Foundation Internal Procedures Policy

Change History

Date	Issue Number	Changes
	1.0	Created Document
21st April 2018	1.1	Policy approved by Board on 21st April 2018
24th January 2021	1.2	Addition of in-detail financial controls, acceptance of donations, hospitality and procurement
20th March 2022	1.2.1	Procurement Policy threshold 2 changed from "£500 and £1000" to "£500 and £1500"

Last Reviewed: 20/03/2022

UniBrass Foundation Internal Procedures Policy

Conflict of Interest

The purpose of this policy is to help trustees of the UniBrass Foundation to effectively identify, disclose and manage any actual, potential or perceived conflicts of interest in order to protect the integrity of the UniBrass Foundation and manage risk. This policy is an extension of the provision set out in the UniBrass Foundation Constitution, point 7. If there is a disagreement between the constitution and this policy, the constitution will always take precedence.

Trustees must disclose any conflicts of interest that they may have and comply with this policy to ensure that they effectively manage those conflicts of interest as representatives of the UniBrass Foundation. This policy applies to the trustees of the UniBrass Foundation.

A conflict of interest occurs when a person's personal interests conflict with their responsibility to act in the best interests of the charity. Personal interests include direct interests as well as those of family, friends, or other organisations a person may be involved with or have an interest in (for example, as a shareholder). It also includes a conflict between a trustee's duty to the UniBrass Foundation and another duty that the trustee has (for example, to another charity). A conflict of interest may be actual, potential, or perceived, and may be financial or non-financial. These situations present the risk that a person will make a decision based on, or affected by, these influences, rather than in the best interests of the charity. This must be managed accordingly.

This policy has been developed because conflicts of interest commonly arise, and do not need to present a problem to the charity if they are openly and effectively managed. It is the policy of the the UniBrass Foundation as well as a responsibility of the trustees that ethical, legal, financial or other conflicts of interest be avoided and that any such conflicts (where they do arise) do not conflict with the obligations to the UniBrass Foundation.

The UniBrass Foundation will manage conflicts of interest by requiring trustees to:

- avoid conflicts of interest where possible;
- identify and disclose to the trustee board any conflicts of interest as soon as they are aware of them;
- ensure that any potential effect of a conflict of interest on decision making is eliminated
- carefully manage any conflicts of interest; and
- follow this policy and respond to any breaches.

The trustees are responsible for:

- establishing a system for identifying, disclosing and managing conflicts of interest across the charity;
- monitoring compliance with this policy; and
- reviewing this policy on an annual basis to ensure that the policy is operating effectively.

Once an actual, potential or perceived conflict of interest is identified it must be raised with the trustees in the next meeting of the trustees and minuted accordingly.

Once the conflict of interest has been appropriately disclosed, the conflicted trustee must absent themselves from all discussion and votes that the remaining trustees believe could be a conflict of interest, as set out in the UniBrass Foundation constitution.

In exceptional circumstances, such as where a conflict is very significant or likely to prevent a trustee from regularly participating in discussions, the remaining trustees may require the conflicted person to resign from the Board of Trustees, or from an appointed position on the board (e.g. chair, treasurer).

In deciding which approach to take, the trustees will consider:

- whether the conflict needs to be avoided or simply documented;
- whether the conflict will realistically impair the disclosing person's capacity to impartially participate in decision-making;
- alternative options to avoid the conflict;
- the charity's objects; and
- the possibility of creating an appearance of improper conduct that might impair confidence in, or the reputation of, the charity.

The approval of any action requires the agreement of at least a majority of the trustees (excluding any conflicted trustees) who are present and voting at the meeting. The action and result of the voting will be recorded in the minutes of the meeting.

If the trustees have reason to believe that a person subject to this policy has failed to comply with it, they will investigate the circumstances. If it is found that this person has failed to disclose a conflict of interest, the trustees may take action against them. This may include seeking to terminate their relationship with the charity. If a person suspects that a trustee has failed to disclose a conflict of interest, they should follow the procedure set out in the whistleblowing section of this policy.

Acceptance of hospitality

The purpose of this policy is to ensure trustees offered hospitality as part of their work for the UniBrass Foundation continue to act only in the charity's best interests, and that conflicts of interest that may arise are managed.

Trustees offered hospitality by another individual or organisation (e.g. accommodation, food, travel) which significantly exceeds the level that would be allowed under the UniBrass Foundation's own expenses policy while conducting work on behalf of the UniBrass Foundation should bring this to the attention of the trustees and recorded in the minute book of the meeting involved. Where possible, this should be done in advance of receipt of the hospitality. Trustees should consider if acceptance of such hospitality would represent a conflict of interest (to be dealt with in line with that policy, or by refusal of the hospitality).

Financial controls

Some internal finance procedures have their own policies which should be consulted.

These include:

- [Reserves](#)
- [Expenses](#)

For other financial procedures, the UniBrass Foundation sets out to follow the guidance from the Charity Commission. All trustees and charity staff should act to ensure the policies are followed. To achieve this, the UniBrass Foundation will regularly (at least annually) review the [guidance](#) on internal financial controls as provided by the Charity Commission. As noted in this document, not all recommendations from the Charity Commission are applicable to the UniBrass Foundation, specifically because the risk involved is small and the potential loss is acceptable, given the cost that would be involved in putting in place stronger internal controls. The trustees aim to ensure best practice is followed at all times and that any foreseeable risks have been considered. When a trustee identifies an internal financial procedure where they believe there is insufficient control/protection they are required to raise it as soon as possible at a meeting of the charity trustees. The trustees must decide how to act to resolve the issue, taking into account the aims of the Foundation as highlighted above. After this, if a trustee feels that insufficient action has been taken they should follow the procedure set out in the Whistleblowing/Complaints part of this policy below.

Whistleblowing/Complaints

If an individual has a concern about the conduct of another trustee or another charity matter that they feel they cannot raise in a meeting, the following procedure should be followed. This should also be followed in the case of suspected crime, be that financial or otherwise.

- If the individual is a trustee, and they feel able to do so, the matter should be raised at the next properly convened meeting of the board of trustees, if necessary and pressing, acting to call such a meeting.
- If the individual is unable to (or feels unable to) raise the issue at a properly convened meeting of the board of trustees, they should talk to the Chair of Trustees, unless the concern is regarding the Chair of trustees, or the individual feels unable to raise it with the Chair of trustees. In this case, the trustee should talk to the Vice-Chair, Treasurer or Secretary.
- If the individual believes none of the people listed above can objectively deal with the matter, or they have already spoken to these people and feel the matter has not been resolved to a satisfactory level, then they should contact the Charity Commission, following their procedures as set out on their website, currently <https://www.gov.uk/guidance/whistleblowing-guidance-for-charity-employees>.
- If the individual does not feel these routes are appropriate, if there is an immediate concern for an individual's safety, or if a crime has been committed, the individual should go directly to the police. If the concern is tax related (including tax evasion and money laundering), concerns should be raised with HMRC instead, or if the concern is fraud related, concerns should be raised with Action Fraud.

An up to date list of key contacts for raising concerns is available at unibrass.co.uk/whistleblowing

Acceptance of donations policy

The purpose of this policy is to help trustees identify when a donation should be refused, either where accepting the donation would be unlawful, or where accepting the donation would be detrimental to the achievement of the UniBrass Foundation's Charitable Objectives. Charity trustees should be vigilant to the potential for large donations to be used to support financial crime. This policy will apply to all kinds of donations.

Donations received over £1500, or 5% of the charities typical turnover in recent years, whichever is smaller, should be discussed and recorded in the minute book at the next trustee meeting, this includes not only individual donations, but where a regular donation is to be made that cumulatively would exceed this threshold over a 12 month period. Trustees should consider on a case by case basis if accepting the donation may not be in the interests of the charity. This may be justifiable where the terms of the donation would detrimentally impact the charity's achievement of its charitable objectives, where the donation would cause undue influence over the trustees, or where the acceptance of the donation would be significantly detrimental to the charity's reputation (including being unlawful). Donations over £25,000 from unknown or unverifiable sources must be reported to the Charity Commission as a serious incident.

If a donation is large in comparison to the charity's operating budget, trustees should also consider how to handle the change in operating budget in the best interests of the charity.

Procurement policy

This procurement policy outlines how the UniBrass Foundation buys goods, services and work which support the pursuance of the charity's objectives in a way that is fair, competitive and auditable. The policy covers the appointment of personnel (such as consultants and contractors) employed by the charity on a freelance basis, and purchase of all services, goods and equipment. The policy is based on:

- The need to select suppliers in a fair, transparent and non-discriminatory way
- The need for the charity to remain efficient and effective
- Minimising risk of financial and/or reputational damage to the charity and/or beneficiaries

Policy

Procedures for choosing suppliers fall under three levels, based on the expected cost of the procurement. If trustees believe no advantage would be gained from following a competitive procedure (e.g. due to a specific supplier's unique expertise, experience, or existing relationship with the charity), a specific supplier may be chosen without these procedures.

1. Day to day spending (purchases estimated to cost under £500) can be selected directly, without requirement to prepare a shortlist. Decisions can be made by individual trustees and approved by the treasurer, and criteria does not need to be formally recorded.
2. For purchases estimated to cost between £500 and £1500 the charity trustees should create a shortlist of potential suppliers, with trustees responsible for the project authorised to make the decision, as long as this is properly recorded.
3. For purchases representing major spending for the charity (over £1500) trustees should consider whether to select suppliers based on a shortlist, or by inviting proposals through a competitive procedure. Selection from the prepared shortlist, or received proposals, should be voted on at a properly convened trustee meeting, and shortlists and selection criteria recorded in the minutes of that meeting.

Shortlists should consist of at least 2 suppliers if possible, identified by trustees as qualified and experienced. Shortlists and proposals should be assessed based on the following criteria, but the specific order will vary dependent on project:

- Unique expertise, experience or quality of supplier
- Quoted cost of supplier
- Continuation of existing involvement in the project, or of an existing relationship with the charity, where continuity of the relationship or involvement would be necessary, or advantageous to the project.
- Alignment of the supplier's values or work to the UniBrass Foundation's charitable objects