

# UK-China Transparency

## Policies and procedures

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## Bullying and harassment

The Trustees recognise that there is no place for bullying and harassment within, or by, the Charity. Those concerned about bullying or harassment are encouraged to take their concerns directly to the charity or its trustees whenever this is appropriate. The first point of contact should be the Chair, but if the Chair is unavailable or it is otherwise appropriate, any of the Trustees should be approached.

The Charity will report the most serious actual or alleged incidents of bullying or harassment promptly for the Charity Commission to assess. Workers and volunteers can also make reports direct to the Commission.

The principles under which any particular complaint will be handled are as set out in the Charity Commission's report [Following collaborative project, Commission clarifies bullying and harassment roles and responsibilities - GOV.UK \(www.gov.uk\)](#). Reference will also be made to the Small Charity Support example policy on Bullying and Harassment ([Policies \(smallcharitysupport.uk\)](#)).

## Campaigns and political activity

The Charity views its primary mission to be independent and unbiased research and publication and dissemination of evidence, and the raising of awareness, rather than any advocacy as such, beyond advocacy for the objects of the Charity itself. Project proposals and publications are carefully reviewed to ensure that they concentrate on these aspects.

The Charity is of course aware that the evidence it explores and publishes may well be used more widely by advocates and opinion formers. It is important that those citing or quoting the Charity's work may be assured of its integrity and reliability.

## Complaints reporting

The Charity recognises, in accordance with Charity Commission guidance [RS11 - Cause For Complaint? \(publishing.service.gov.uk\)](#), that it is the responsibility of the Trustees to deal appropriately with any complaints received. Complaints may either be about the behaviour or activities of the Charity itself, or about one of the Charity's Trustees or staff. In either case the complaint should be made in the first instance to the Chair of the Trustees. If the Chair receives a complaint, s/he will inform the Trustees and ensure that careful records are kept as to the way that the complaint is handled. If the complaint is about the behaviour or activities of the Chair, it may be made to any of the Trustees who will then handle the complaint by the same process.

At this point in the Charity's development, it is felt to be more appropriate to refer the Chair and the Trustees to the Charity Commission guidance if a complaint is received, rather than setting out detailed procedures to be followed. This policy will be reviewed periodically in the light of experience.

# Conflicts of Interest (Cols)

## Principles

This policy specifically applies to Trustees, but where appropriate also to volunteers and staff.

There is nothing wrong in principle with Conflicts of Interest, and indeed they are normal and inevitable among those who are enthusiastic and active in the areas of concern to the charity. The purpose of this policy is to ensure that Cols are properly declared and managed. Because of the charity's commitment to transparency, this is especially important. In many cases "Conflicts of Interest" are not conflicts in the usual sense of the word, but possibly a difference of emphasis. For example, advocacy or the expression of opinions will often fall outside the Charity's remit, so if a Trustee is involved in such activities that should be declared as a Col.

Trustees have a legal obligation to act in the best interests of the Charity in accordance with its governing document, and to avoid situations where there may be a potential Col. Staff and volunteers have similar obligations. Where Cols occur and are not properly acknowledged and managed they can:

- inhibit free discussion;
- result in decisions or actions that are not in the interests of the Charity; and
- risk the impression that the Charity has acted improperly.

The aim of this policy is to support honesty and integrity through the open declaration of such Cols that may arise and, thereby, to protect both the organisation and the individuals involved from any appearance of impropriety should such interests not be declared.

## What Conflicts of Interest should be declared

The Charity Commission's guidance publication CC29 defines Conflicts of Interest as: "any situation in which a trustee's personal interests or loyalties could, or could be seen to, prevent them from making a decision only in the best interests of the charity."

In this context, particular consideration has to be given to the reputation of the charity as an authoritative and independent voice.

Examples of Cols include

- direct financial gain or benefit to the trustee, such as:
  - payment to a trustee for services provided to the charity
  - the award of a contract to another organisation in which a trustee has an interest and from which a trustee will receive a financial benefit
  - the employment of a trustee in a separate post within the charity, even when the trustee has resigned to take up the employment
- indirect financial gain, such as employment by the charity of a spouse or partner of a trustee, where their finances are interdependent
- non-financial gain, such as when a user of the charity's services or publications is also a trustee
- conflict of loyalties, such as where a friend of a trustee is employed by the charity

- conflict of activities, such as where a trustee uses the Charity's work as the basis for their own advocacy, journalism, or public statements of opinion.

## Declaration of Interests

All Trustees, staff and volunteers are required to declare their interests, and any payments (including, but not limited to, benefits in kind such as gifts, hospitality shopping/travel concessions, preferential treatment, etc) received in connection with their role in the Charity where such interests would, or might, or might be perceived to, conflict with, or otherwise influence their decision-making in respect of the charity's activities.

As the nature and issues involved in CoIs can vary considerably there is no prescribed form for declaring a CoI.

## What To Do if You Face a Conflict of Interest

If you have, or think you might have, a CoI, as described in the section above you **MUST** declare your CoI or involvement at the earliest opportunity. Trustees must review their own declared Conflicts at least annually.

If you are not sure what to declare, or whether/when an earlier declaration needs to be updated, please err on the side of caution. If you would like to discuss this issue, please contact the Treasurer or Chair for confidential guidance.

Remember: declaring a CoI is NOT, *per se*, a declaration any impropriety on your part or by anyone else. It's only FAILING TO DECLARE a CoI which carries with it a significant risk of impropriety, particularly if the CoI were to result in a failure to comply properly with charity law.

If a Trustee or Member of the charity becomes aware that you have, or might have, a CoI they are obliged to report it to the Board of Trustees even if you do not.

## When a Conflict of Interest is declared.

All declarations of CoIs will be treated with appropriate confidentiality. The information provided will be processed in accordance with [the Charity's data protection policy](#).

All declarations of CoIs will be considered by the Trustees to assess the level of risk to the charity and what actions need to be put in place to eliminate or, at least, mitigate the risk. In many cases, the Trustees simply being aware of a Conflict will be a sufficient mitigation.

All declarations of CoIs will be recorded in the charity's [Register of Interests](#), even if, having considered the declaration, the Trustees conclude that the declared CoI presents no significant risk to the charity.

Any Trustee who is implicated in a CoI, whether directly or as a connected person, may not participate in the assessment of the risk but may be called by the Trustee(s) undertaking the assessment to provide further details or answer specific questions.

## Decisions Taken Where a Trustee or Member of Staff has an Interest

In the event of the Board of Trustees having to decide upon a question in which a Trustee or member of staff has an interest, all decisions will be made by vote, with a simple majority of those voting required. Unless the assessment of the conflict has previously determined otherwise, a Trustee may not vote on matters affecting their own interests.

Where it is determined that a Trustee with a Col may nevertheless legitimately benefit from the decision, this will be reported in the annual report and accounts (in accordance with the current Charities SORP when applicable).

All payments or benefits in kind to Trustees will be reported in the charity's Trustees Annual Report and Statement of Financial Activity, with amounts for each Trustee listed for the year in question.

Where a Trustee or staff member is connected to a party involved in the supply of a service or product to the charity, this information will also be fully disclosed in the Trustees Annual Report and Statement of Financial Activity.

## Managing contracts

Where a Trustee, member of staff or volunteer has a Col, they must not be involved in managing or monitoring a contract in which they have an interest. Monitoring arrangements for such contracts will include provisions for an independent challenge of bills and invoices, and termination of the contract if the relationship is unsatisfactory.

## Register of Interests

The Charity will maintain a Register of all reported Col's which will contain, as a minimum, the following information. It will be accessible to all Trustees of the Charity.

- a) The date on which the Col was first reported, supplemented where appropriate by the dates on which any changes to the Col were reported, including the date on which the Col ceased to be an issue.  
**Note:** once reported, a Col will remain "on the record" for a minimum of 3 complete reporting years after the Col ceases to exist (e.g.: if the individual concerned, or any connected persons, ceases to be involved with the charity);
- b) The name of the individual involved and, in the case of a Col involving one or more connected persons, the names of those connected persons and their relationships;
- c) The position/role/responsibilities within the charity of the individual involved;
- d) The type of Col (eg: personal benefits, family involvement, business involvement, other);
- e) Details of the Col, including its potential impact on the Charity;
- f) Mitigation of the Col – ie: the steps taken by the Trustees to ensure that the Col does not adversely influence the charitable activities of the Charity.

This register of interests shall also be used to record all gifts of a value over £20 received by the trustees, staff, associates and volunteers.

# Data protection

## Background

The Charity is required to comply with the United Kingdom General Data Protection Regulations (UK-GDPR) and undertakes to do so. It will pay attention to current guidance including <https://ico.org.uk/for-organisations/guide-to-data-protection/guide-to-the-general-data-protection-regulation-gdpr/> and seek appropriate professional or legal advice in the event of any query or uncertainty. The Trustees understand and accept their responsibility under the UK-GDPR to hold all personal data securely and use it only for legitimate purposes with the knowledge and approval of the data subjects.

The Charity will ensure that all personal data that it holds will be:

- processed lawfully, fairly and in a transparent manner;
- collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes;
- adequate, relevant and limited to what is necessary;
- accurate and kept up to date;
- kept in a form which permits identification of data subjects for no longer than is necessary;
- processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage.

In the event of any data breach the Trustees will immediately notify the Information Commission's Office, as well as the UK National Cyber Security Centre if appropriate, and any data subjects who may have been affected.

The Charity follows the Information Commissioner's guidance on Data Protection Impact Assessments.

## Data Controller and Data Processors

The Board of Trustees is the Data Controller for the Charity. The Director and the Treasurer are the Data Processors for the Charity. Except where necessary to pursue the legitimate purposes of the Charity, only the Data Processors shall have access to the personal data held by the Charity.

## Information technology

Personal data may be processed on the computers/laptops to which the Data Processors have access. No personal data covered by the UK-GDPR will be stored on those computers/laptops. All interim working data transferred to such computers/laptops for processing will be deleted once processing has been completed. Actual storage and backups of personal data will be in cloud storage locations only accessible by the relevant Data Processor using two-factor or biometric authentication, or in dedicated removable storage devices (or hard copy). Any such storage devices or hard copy documents will be kept in a secure location and reasonably

protected against accidental damage, loss, avoidable theft or any misuse by persons other than the Data Processors. The Charity's removable storage devices shall not be used for the storage of any data which are unrelated to the Charity's processing of personal data.

Data Processors shall only process the Charity's personal data in a secure location, and not in any public place, e.g.: locations where the data could be overlooked by others, or where the removable data storage devices would be susceptible to loss or theft. Computers/laptops in use for data processing will not be left unattended at any time.

## Donations acceptance

### Principles

- We will not accept any funding that compromises our independence.
- We will not accept commissioned work controlled by the donor and designed to reach a predetermined conclusion.
- We will not accept funding from foreign (non-UK) governments.
- We will not accept donations where we are not aware of the identity of the original donor. This identity will be kept confidential by the Trustees if that is the donor's wish.
- Money donations will only be accepted by direct transfer to the Charity's bank account or through CAF Donate. Donations of cash, cryptocurrency, or other such instruments will not be accepted.

### Review

- The Trustees reserve the right to decline or return any donation (without necessarily stating a reason).
- All donations over £5,000 from within the UK will be reviewed by the Trustees.
- All donations over £1,000 from within the UK will be reviewed by the Director and the Treasurer.
- All donations over £1,000 from outside the UK will be reviewed by the Trustees.
- In calculating these limits, the total from the same source over the previous three years will be included.
- Offers of donations in kind (whether of services or material goods) will be considered individually by the Trustees. Where an equivalent monetary value can be estimated, this will be included in the scrutiny limits listed above.

### Acknowledgement

- The fact (but not the amount) of all donations from our trustees and advisors will be publicly acknowledged regardless of size.
- Individual donors over £1000 are encouraged to allow the Charity to similarly acknowledge them publicly. Donations where the donor's identity is kept confidential at their request or the Trustees' decision may be listed as "Anonymous".
- Both the fact and the amount of all donations from companies will be publicly acknowledged.

## Expenses

Trustees, employees and volunteers are entitled to be reimbursed by the Charity for all travelling and other expenses actually, necessarily, reasonably and incidentally<sup>1</sup> incurred by them in carrying out their duties, on submission of an appropriately authorised claim form and relevant supporting point-of-sale receipts.

- Claims for the reimbursement of expenses must be submitted on the Charity's approved claims form. Ad hoc claims will not be considered.
- Where an employee or trustee uses the Charity's point-of-sale facility or bank account to purchase tickets or cover other expenses, they should submit a reconciliation form on a regular basis so that these can be accounted for.
- Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (e.g.: point-of-sale receipt, travel ticket, etc). Where such evidence is not available the claimant must provide a written explanation to the Treasurer for approval. The Charity reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided.
- Employees' and volunteers' completed expenses claim forms must be authorised by their respective line manager.
- Trustees' expenses must be authorised by the Chair or Treasurer.
- Reconciliation forms must be approved by the Chair or Treasurer.
- All expenses claims must be submitted within 30 days of the relevant activity. Expenses may only be claimed later than 30 days with prior approval from the Treasurer.
- Expenses claim forms may also include claims for the reimbursement of goods/services purchased by the claimant on behalf of the Charity.
- Claims for the reimbursement of purchases must be accompanied by documentary evidence of each purchase (e.g.: point-of-sale receipt, travel ticket, etc).

## Travel Expenses

- Public transport (or travel by cycle) should be used wherever possible.
- When it is not practical to use public transport, or where more than one employee or volunteer is travelling the same journey, travel by private vehicle (car, motorcycle, etc) is allowed and a mileage allowance will be paid.
  - You may only use your private car in connection with Charity business if, at the time of each journey, it has a valid road tax, MOT certificate (if required) and certificate of insurance for the kind of journey involved.

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<sup>1</sup> "Actually" means that the claimant actually incurred the claimed expenditure. eg: the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead; "Necessary" means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure; "Reasonable" means that the cost of the expense must be commensurate with prudent, value-for money use of the Charity's funds to promote & deliver its charitable purposes. "Incidental" means that the expense(s) must not have been determined by considerations unrelated to the charity activity being promoted/delivered. For example: the claimant had attended a meeting the venue for which had been chosen specifically because it also enabled the claimant to visit a nearby friend. In such a scenario, even though the costs of attending the meeting in that venue would otherwise have been necessary and reasonable, they would not also have been incidental and, therefore would not be eligible for reimbursement.



- Mileage should be claimed from your normal place of work unless you are travelling from home and the distance is less than that from your normal place of work in which case you should claim from home.
- Parking costs incurred when on charity business away from the normal place of work will be reimbursed.
- Taxis (preferably pre-booked private hire rather than “on demand” hire) may be used where no reasonable public transport is available .

The rates at which claims may be made are as follows:

1. Car mileage: HM Revenue and Customs Authorised Mileage Rate currently 45p per mile
2. Motorcycle: HM Revenue and Customs Authorised Mileage Rate currently 24p per mile
3. Public Transport Costs (actual cost incurred; standard class travel only. Costs should be reduced where possible by using railcards, off-peak tickets and advance tickets)
4. Bicycle allowance (at HM Revenue and Customs Authorised Mileage Rate currently 20p per mile). Bicycle hire can also be claimed at cost incurred.

## Subsistence

Subsistence costs (eg: for refreshments, meals & hotel accommodation) can only be claimed when an employee or volunteer is on authorised Charity business away from his/her normal place of work for more than 4 consecutive hours.

## Telephone Calls

The Charity will reimburse employees and volunteers for the actual costs of calls made from their personal telephones made whilst carrying out work for the charity. This includes calls made on a home or mobile telephone. No ‘reimbursement’ will be made for the notional cost of calls which incurred no actual cost to the claimant because they were covered by a contract which included an allocation of ‘free’ calls;

## Other Types of Expenses

The above examples of expenses claims are illustrative, not definitive. Expenses not detailed above will only be paid if authorised (in advance whenever possible) by the Treasurer or, if not available, a person appointed by the Trustees to act on his/her behalf.

## Reimbursement of Expenses & Purchases

- All claims submitted for the reimbursement of expenses incurred on Charity activities and/or purchases made on behalf of the Charity will be vetted for compliance with charity law, taxation law and these policies and procedures before being authorised for reimbursement.
- Claims which are not in the prescribed form, incomplete (eg: missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.
- Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will be made by BACS transfer directly to the claimant’s bank account.

## External speakers

The Charity organises events including presentations by external speakers. All external speakers are approved by the Trustees as a whole, and it is always made clear that their opinions are their own, not necessarily those of the Charity or its Trustees.

It is expected that external speakers will be heard politely and respectfully, but also that audience members (and other speakers at the event) will be free to ask questions of the speaker, with the speaker being given a right of reply.

## Financial controls

### Governance

1. All trustees are given regular information about the charity's financial performance and there is an update at each trustee meeting.
2. There is no finance subcommittee, but day to day financial issues are dealt with by the Director and the Treasurer.
3. The Annual Report and Accounts are formally approved by the trustees at an annual meeting. It is the Treasurer's responsibility to prepare these to be considered by the Trustees at an annual meeting in good time for them to be filed with the Charity Commission. At the same time the financial controls are reviewed.
4. In any year where the annual income is likely to exceed £25,000, an independent examiner will be appointed in advance of the accounts being prepared.
5. New trustees are given a copy of the latest accounts, relevant guidance and the charity's governing document. They are also briefed on controls, to ensure that these are understood and followed by everyone within the charity.
6. In the event of any incident or suspicion, a report should be made to the Chair. (In the event that the incident concerns the Chair, the report should be made to all the other Trustees.)
7. Trustees and staff know why the charity is at risk from financial crime and abuse and know of typical examples of potentially fraudulent activities.

### Banking

8. The Charity has a single bank account. This is continuously monitored by the Director and the Treasurer. Online banking is used for transactions whenever possible. Such transactions have to be authorised by two individuals, usually the Treasurer and the Director. One of the other Trustees is a third signatory; salary and expense payments to the Director are authorised by the Treasurer and the third signatory. Nobody else has access to the bank account.
9. All transactions are conducted through the charity's bank account and careful accounting records are kept of these.
10. The bank account has key security features, including frequent two-factor authentication not merely to log in but also to carry out specific operations.

11. Cash and cheques (if ever received) are banked promptly. The use of cheques is discouraged. Alternative banking methods are not used. Crypto asset donations are not accepted.
12. Payment cards are only issued to those Trustees and employees of the Charity who have a need for them, at the discretion and on the authorisation of the Treasurer. The Treasurer themselves is not eligible for the issue of a payment card. All uses of payment cards are subject to the reconciliation process set out in the [Expenses](#) policy.
13. All bank transactions require confirmation by a second signatory and hence expenditure is always authorised by two Trustees. If the payment is directly to a Trustee, then two of the other Trustees should authorise the payment, if necessary by recording a statement rather than direct interaction with the bank account.

## Monitoring and reporting

14. Financial performance is monitored continuously by the Treasurer and the Director. No expenditure is authorised against any project for which there is not already sufficient financial provision.
15. All hospitality received to the value of £20 or more is expected to be recorded in the [Register of Interests](#).
16. The Treasurer is responsible for making statutory deductions for tax and NI, for pension contributions, and for end of year returns. Care is taken to comply with minimum wage legislation. The Government system Basic PAYE Tools is used. All employees have a contract of employment and are enrolled in the NEST pension scheme. Salary payments are made by bank transfer.
17. The charity does not make grants.
18. It is not currently anticipated that the Charity will acquire any tangible or intangible fixed assets.
19. The charity does not trade.

## Fundraising

20. CAF Donate is encouraged for small donations, so that any Gift Aid is claimed and credited automatically. Where donations are made directly, the Treasurer is responsible for claiming Gift Aid promptly. The process of claiming Gift Aid is reported to Trustees in regular financial reports. All Gift Aid declarations are kept electronically (including records of declarations made orally) in a shared space accessible to the Director and Treasurer.
21. At fundraising events, cash donations are not encouraged. A card reader is used and the total for the individual event is recorded and reconciled.
22. Legacy receipts are individually identified and monitored.
23. The Treasurer and Director will ensure that any restricted funds are used only for their intended purpose, and that they are accurately represented in the accounts.

## Media and communications, including social media

The spokesperson for the Charity is the Director. The underlying principle of the Charity's communications is its role in promoting transparency and human rights. The main areas of its

communications (through whatever medium, including social media and the Charity's website) will be

- Bringing its publications, activities and events to wider attention.
- Advocating for the Charity's objects.
- Within the objects of the Charity, using its expertise, research, and authority to comment on, or react to, current issues, especially when approached to do so.

The following principles will govern the Charity's communications through whatever medium or channel:

- In keeping with the law, care will be taken to avoid harassment, menacing or threatening behaviour, grossly offensive comments, libel and defamation. (This does not preclude statements which may be perceived to be of a negative nature, as long as they are based on evidence.)
- Data protection and copyright will be respected.
- The Charity does not hold or express any particular political view or opinion beyond its stated objects.

## Reserves and investments

### Purposes

The charity holds reserves for the following purposes:

- a. To hold a contingency fund if budgets for a planned project or activity are exceeded
- b. To cover unforeseen emergencies or other needs for funds
- c. To cover unforeseen day-to-day operational costs, for example in the event of sickness of an employee or the unforeseen need to replace voluntary work by a Trustee by paid consultancy
- d. To enable the charity to be wound up in an orderly manner if it became necessary

### Level of reserves

The Trustees review the level of reserves on a regular basis, at least annually. The following components are taken into account:

- a. An amount of three months' salaries and associated costs of employees, to cover employee-related issues under c and d above.
- b. A sum of £5000 for unforeseen emergencies and for the other aspects of c and d above.
- c. A contingency of 20% of the budget agreed for any active project, released when the project is completed.
- d. One year's cost of continuing commitments such as the cost of maintaining the website, bank charges, etc.

## Investments

Reserves are held in the Charity's bank account. The Charity does not hold any other investments.

## Risk management

The Charity will maintain a risk register following the principles of Charity Commission Guidance [Charities and risk management \(CC26\) \(publishing.service.gov.uk\)](https://publishing.service.gov.uk). Responsibility for the risk register will rest with the Treasurer, but the Trustees as a whole will review and endorse the register at least annually. Risks will be recorded using a template as in Annex 1 of CC26. As the Charity grows it may consider appointing an Audit and Risk Committee with membership drawn beyond the Trustees.

The Charity will appoint an independent examiner of its accounts. In drawing up the risk register, the Trustees will have regard to any concerns this person expresses, as well as any other suggestions they make.

## Serious incident reporting

The Charity (including all its Trustees and staff) will pay careful attention to the guidance provided by the Charity Commission at [How to report a serious incident in your charity - GOV.UK \(www.gov.uk\)](https://www.gov.uk). Any Trustee or other person who becomes aware of a possible serious incident will report it without delay to all the Trustees, who will then decide collectively what remedial action should be taken and what report should be made.