

# KONO DISTRICT DEVELOPMENT ASSOCIATION UNITED KINGDOM (KDDAUK) (Charity Registration No. 1160673)



## KDDAUK SPONSORSHIP AND DONATION ACCEPTANCE POLICY

### Revision History:

Version	Status	Date	Comments	Action
Version 1	Draft	28 <sup>th</sup> April 2019	Emailed to trustees and Miss Saffa to Read and amend/adjust the KDDAUK draft donation and sponsorship policy	Draft was presented to the charity commission inspectors (Rob & Mark) on the 26 <sup>th</sup> August 2019
Version 3	Reviewd by Miss Sumbay Saffa	19 <sup>th</sup> October 2019	Reviewed and petty cash added	Send to chairperson for review for approval during general meeting on 26 <sup>th</sup> October 2019
Version 4	Final version	20 <sup>th</sup> October 2019	Present to trustees and errors identified and corrected	Sign off by trustees

Approved: 26<sup>th</sup> October 2019  
Next Review date: 26<sup>th</sup> October 2021

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## 1. POLICY STATEMENT

1.1 Kono District Development Association United Kingdom (KDDAUK) is a registered Charity No. 1160673. As part of our duties, we are tasked with raising income for the charitable purposes of the Organisation. Our Board must act in the best interests of KDDAUK, when deciding whether to accept or refuse sponsorship or a donation. All donations and sponsorship which KDDAUK receives must be consistent with KDDAUK's business activities and reflect our commitment to operating in an ethical manner.

KDDAUK recognises the need to conduct its fundraising activities responsibly, by mitigating potential reputational risk, actual risk or financial risk due to accepting donations or sponsorship. KDDAUK's Trustees must abide by general principle of charity law, and must therefore make decisions as whether to accept or refuse donations or sponsorship, by determining whether they are in the best interest of KDDAUK. Donations and sponsorship will not be given to organisations that the Company/organisation is in legal or financial conflict with, or which connects the Organisation to any political party or group. KDDAUK's trustees are therefore prohibited from allowing any personal beliefs or political views to influence their judgement about sponsorships and donations, and whether the Organisation should reject them.

## 2. AIMS AND OBJECTIVES

2.1 Fundraising plays a central role in KDDAUK achieving their aims and objectives. Each year, we aim to raise an increasing amount from donations and sponsorship. This allows us to focus on sustainable development and human rights in the Kono District, social and support services in the UK, and bring together descendants of Kono District in the United Kingdom and Sierra Leone.

## 3. DEFINITIONS

**“Company”:** All subsidiaries and affiliated companies/organisations.

**“Donation”:** A Donation is a voluntary contribution in the form of monetary or non-monetary gifts to a fund or cause for which no return service or payment is expected or made. Contributions to industry associations or fees for memberships in organisations that serve business interests are not necessarily considered Donations.

**“Employee”:** For the purposes of this policy this includes all individuals working at all levels and grades, including senior trustees, officers, Chairperson/director, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home-workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person

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associated with us, or any of our subsidiaries or joint ventures or their employees/trustees, wherever they are located.

**“Sponsorship”**: Sponsorship is about partnering with external organisations to deliver mutual benefits through an exchange of monies, products, services, content or other intellectual property.

**“Third Party”**: Any individual or organisation you meet during your work for KDDAUK. This includes actual and potential customers, suppliers, business contacts, Intermediaries, government and public bodies, including their advisors, representatives and officials, politicians and political parties.

**“Due Diligence”**: means carrying out proper ‘checks’ on those individuals and organisations that give money to, or receive money from, your charity, including partners and others that are contracted to work with it.

## 4. SCOPE

- 4.1 This policy applies to all trustees/employees and Third Parties of KDDAUK in all countries or territories and shall be communicated to them at the outset of our business relationship and as appropriate thereafter.
- 4.2 KDDAUK Trustees are under an overall legal duty to consider which course of action will be in the charity’s overall best interests, including the issue of accepting or refusing donations. The law allows practical and ethical factors to be taken into account as long as they are relevant to the specific charity and situation

## 5. WHAT DOES THIS MEAN?

- 5.1 Charitable donations by an organisation /individual (s) may only be made where:
  - the donation is made in compliance with applicable laws;
  - the donation is not made to secure an improper business advantage; and
  - the donation is made to a properly established charity and there is a valid charitable purpose for the donation.

In addition, KDDAUK will refuse a donation or sponsorship if :

- A. Where the offer of support is dependent upon the fulfilment of certain conditions placed upon the Charity and any condition:
  - i. is in itself contrary to the objectives of the Charity

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- ii. is regarded as needing an unreasonable level of support from the Charity especially in relation to the size or impact the donation will have on the Charity's charitable activities
  - iii. will divert the Charity from pursuing its current objectives, policies or work priorities as a necessary result of the fulfilment of the conditions alone
- B. It would be unlawful to accept (KDDAUK is aware that the donation or sponsorship is from the proceeds of crime), or
- C. KDDAUK will not accept donations from companies or individuals whose wealth are known to result from illegal activities or where there are indications of corruption and related economic crime
- D. The conditions that are attached to accepting the donations or sponsorship outweigh its value to KDDAUK, or
- E. There is a significant risk that acceptance may cause harm to KDDAUK, and any such harm is likely to be disproportionate to the benefit that KDDAUK will arise from acceptance of the donation or sponsorship.
- F. They fail to reflect the integrity of KDDAUK.
- 5.2 Promotional expenditure should seek to improve the image of the Organisation as a commercial organisation, to better present its products or services or establish cordial relations. The provision of promotional items such as T-shirts, calendars, pens and other such similar items of modest value is permissible. Any other promotional expenditure (including Sponsorship) must be reasonable and proportionate and the prior approval from the duly authorised Executive of the Company must be obtained.
- 5.3 No offers of Sponsorship shall be provided without the prior written consent of the duly authorised Executive of Organisation and any use of the Company trademarks must be referred for approval.
- 5.4 No trustee/Employee in or relating to the course of his/her employment, shall make any payment or other contribution to any political party, political office holder or candidate.
- 5.5 Donations or Sponsorship must not be made or offered in /conjunction with, as part of or in relation to any bid, tender, contract renewal or prospective business relationship.
- 5.6 The Organisation will not enter into any charitable Donation or Sponsorship agreement with an organisation as a means of gaining favourable terms from that organisation or its affiliates/connected parties in any other business agreements.

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## 6. YOUR RESPONSIBILITIES

- 6.1 Ensure any Donation or Sponsorship is compatible with the Organisation's values and ethical policies such as the Anti-Bribery & Corruption policy.
- 6.2 The chairperson and the treasurer in consultation with the trustees must carry out due diligence on all donations to the charity. The appropriate level of checks carried out on a donor is likely to be proportionate to the size of the donation.
- 6.3 KDDAUK trustees must use their charity's funds and assets only in furtherance of the charity's purposes. They must ensure that funds are properly protected so that, for example, they are not used for illegal or improper purposes, including for terrorist and other criminal purposes.
- 6.4 On a day-to-day basis, the Charity's Board of Trustees delegates the responsibility to accept or refuse donations to the Charity's Chairperson, assisted by the treasurer
- 6.5 All Donations and Sponsorship must be approved by the chairperson and reported to the board of trustees within a reasonable time no more two working days. A record of all Donations and Sponsorships should be maintained for audit purposes.
- 6.6 Any donation to a Charitable Fund must be acknowledged to the donor by way of an official receipt and banked as directed by the treasurer.
- 6.7 The treasurer should ensure that all donations which do not identify a specific Charitable Fund are credited to a fund that has objectives that are in accordance with the intention of the donor.
- 6.8 One authorised officer/signatory to the bank account plus the treasurer must approve all expenditure requests.
- 6.9 Expenditure should be approved by most trustees in accordance with the constitution and financial procedures agreed by the Board of trustees and relevant legislation
- 6.10 Any Employee/trustee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.
- 6.11 All trustees/Employees have the responsibility to read, understand and comply with this policy. You should always, avoid any activity that might lead to, or suggest, a breach of this policy.
- 6.12 This policy should be read in conjunction with the Organisation's Anti Bribery & Corruption policy, Gifts, Invitations & Hospitality policy, Conflicts of Interest policy, Purchasing policy and Code of Ethics.

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- 6.13 Employees/ trustees are encouraged to raise concerns about any instance, or suspicion, of malpractice at the earliest possible stage through their line Chairperson or other available reporting mechanisms as stated in the constitution and financial policy.
- 6.14 The treasurer has immediate responsibility for ensuring that charitable funds are properly managed.

## 7. GOVERNANCE

- 7.1 The board of trustees has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.
- 7.2 The board of trustees should decide when this policy needs reviewing or amending, and when/ how often should this be done

## 8. MONITORING AND REVIEW

- 8.1 The Organisation will establish and put in place appropriate performance measures and reporting systems to monitor performance against metrics and compliance with the relevant policies, procedures and controls.
- 8.2 The treasurer of the organisation will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible.
- 8.3 Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective. The treasurer will report to the chairperson of this charity at least annually on the application of this policy.
- 8.4 Trustees to understand and assess the potential risk associated with a donation or donor partnership, as a minimum, KDDAUK will conduct research via a risk assessment for an individual or due diligence for an organisation. The research will remain private and confidential. KDDAUK follows the “**know your donor**” approach (in accordance with Section 5, Chapter 2: Due diligence, monitoring and verifying the end use of charitable fund, Charity Commission for England & Wales , September 2016: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/677252/Chapter2new.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/677252/Chapter2new.pdf)) and regularly reviewed to ensure that we continually improve the way we assess appropriately the risks for each type of donor. For individuals, KDDAUK will only perform due diligence for donations above £10,000

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## 9. RELEVANT LEGAL FRAMEWORK

As a way to pre-empt possible disputes and/or negative publicity in potentially difficult cases the Charity, as a UK registered charity, has the option of applying to the Charity Commission for an order authorizing KDDAUK to refuse a donation. This is contained within powers conferred on to the Charity Commission by Section 26, Charities Act 1993.

Whilst in general it is not sufficient cause to refuse a donation on the grounds of a general objection to the potential donor, Section 62, Charities Act 1992, Part II, does provide some leeway in this respect. However, precise procedures must be followed if injunctions from the courts are to be obtained.

Section 61, Charities Act 1992, Part II, provides for the return of donations of more than GBP 50 made by credit/debit card within a seven day ‘cooling off’ period. An ex-gratia payment is a payment made to discharge a compelling moral, but not legal, obligation. This type of payment needs to be authorized by the Charity Commission under Section 27, Charities Act 1993. See Commission’s leaflet, Ex-gratia Payments by Charities (CC7).

## 10. KDDA UK FINANCIAL CONTROLS POLICY

### 10.1 Financial Records and Accounts

- 1) Financial records must be kept so that:
  - i. The KDDAUK meets its legal and other statutory obligations, such as Charity Acts, Her Majesty s Revenue & Customs and common law.
  - ii. The trustees have proper financial control of the organisation.
  - iii. The organisation meets the contractual obligations and requirements of funders.
- 2) The Charity will keep a proper books of accounts/ accounting system, which must include:
  - i. A cashbook analysing all the transactions appearing in the Charity’s bank accounts. This maybe a computer package, excel or paper.
  - ii. A petty cash book using “**imprest system**” if cash payments are being made.
  - iii. HMRC/Inland Revenue deduction cards P11 (if registered for PAYE).
  - iv. Gift Aid signed forms
- 3) The financial year will end on the 31<sup>st</sup> October each year. Hence the charity’s annual report period is 1<sup>st</sup> November to 31<sup>st</sup> October

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- 4) Accounts must be drawn up at the end of each financial year (31<sup>st</sup> October ) within 3 months of the financial year end and presented to the next Annual General Meeting (AGM) a month before the general trustees election.
- 5) Prior to the start of each financial year, the trustees will approve a budgeted income and expenditure account for the following year.
- 6) A report comparing actual income and expenditure with the budget should be presented to the trustees **every three months** or whenever meetings take place.
- 7) The AGM will appoint an appropriately qualified auditor/ independent examiner to audit or examine the accounts before presentation to the next AGM.
- 8) A cash flow will be produced each month if the charity is in financial difficulties or reserves are less than three months expenditure
- 9) A professional accountant firm should prepare the charity's account accounts/returns to charity commission / HMRC- Gift Aid and provide independent audit

## 10.2 Banking

- 1) The Charity will bank with Barclays Bank plc and accounts will be held in the name of the Charity. The following accounts will be maintained for accountability and transparency:
  - Charity Account No 1 (main account) for all departments and welfare activities
  - Charity Investment Account
- 2) The bank mandate (list of 3 people who can sign cheques on the organisations behalf) will always be approved and minuted by the trustees as will any changes to it.
- 3) The charity will require the bank to provide statements every month and these will be reconciled with the cash book at least every three months and the treasurer will spot check that this reconciliation has been done at least twice a year, signing the cash book accordingly.
- 4) The charity will not use any other bank or financial institution or use overdraft facilities or loan without of the agreement of the trustees.
- 5) All welfare money collected for bereaved families who are member(s) of the charity will paid/deposited into KDDAUK bank account. The designated person for the bereaved family will then receive a cheque payment less **20%** of the total amount collected as per KDDAUK's bereavement policy.
- 6) All cash receipts must be recorded in the charity cash books and banked within 3 days

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### 10.3 Income (Receipts)

- 1) All monies received will be recorded promptly in the cash analysis book and banked within **3 working days** without delay (this includes sundry receipts such as payment for telephone calls, photocopying etc.). The Charity will maintain files of documentation to back this up.
- 2) The date of all cash banked must be recorded in the charity's cash book.
- 3) The trustees /staff will encourage money / membership contributions to be credited to the bank electronically: The charity will issue “**reference** names” to members/customers for them to use when making electronic payments, to ensure that receipts into the bank account can be traced to the customer easily.
- 4) The charity should use a simple cloud accounting software i.e. QuickBooks or Xero for record keeping of all financial transactions. This will save time and money; help control and manage the charity's cash resources and last but not the least reduce record keeping errors in addition to making accounts production simple

### 10.4 Pay Pal

- 1) The charity chairperson and treasurer will each hold the log in details and password for Paypal and will authorise payments from Paypal. Details of payments and transfers will be e-mailed to the banking administrator immediately they have been made.
- 2) Two signatories will be required for credits from the charities bank account to Paypal.
- 3) The balance in Paypal will not exceed [£1,000]. Appropriate transfers will be made the Charites bank account to ensure that this amount is not exceeded.

### 10.5 Petty Cash

- 1) The Charity should use the “**imprest system**” for administering petty cash.
- 2) The Charity withdraw money from the bank using the charity's cheque and keep the cash in a petty cash box
- 3) Payments are made, as and when necessary, until the fund is run down. Some more money is then withdrawn from the bank.
- 4) The treasury department and trustees must follow a seven step guide to running an imprest system for the KDDAUK petty cash:

#### Step 1

The trustee will maintain an amount of **£100** for the charity's float - and withdraw that sum from the bank by cashing a cheque. The cheque details should be entered in the Bank

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Analysis Book in a column called '**Petty Cash**', or on a computerised accounting system it should be recorded as a TRANSFER from your current account into the Petty Cash account.

### Step 2

Put the cash in your Petty Cash box and enter it in your Petty Cash Book on the receipts side. The Treasury officers can buy a Petty Cash Book from stationers. Alternatively, Trustees can use a page in the Charity Bank Analysis Book. On a computerised system, the TRANSFER has already been recorded so there is no need to do anything else at this stage. **NB** Petty Cash should be kept in a lockable cash box. Only one person should operate the Petty Cash system at any one time, and they are the only person who should have access to the box. When the Petty Cash system is handed over from one person to another, it should be done in front of a witness and the amount of cash and the amounts for vouchers should be written up in the Petty Cash Book.

### Step 3

Any money paid out should be replaced with a Petty Cash voucher made out to that amount. The voucher should be placed in your Petty Cash box. There should then always be £100 worth of cash and Petty Cash vouchers in the box. Receipts should always be obtained for Petty Cash claims, and the receipts should be stapled to Petty Cash vouchers. Pads of Petty Cash vouchers are available from stationers. Of course, sometimes receipts are not always available. In this instance an explanation as to why a receipt isn't available should be written on the back of the Petty Cash voucher. All Petty Cash vouchers should be signed and then authorised by someone else. **The person making the claim should never be the person that authorises it!**

### Step 4

Top-up the float (**to £100 Maximum**) when trustees are likely to be near the point of exhausting your Petty Cash fund. In Charityr Petty Cash Book record details of payments. On a computerised system, record details of payments as an expense in the Charity accounting system, as a payment from the petty cash account. The total of these payments is the amount that the designated signatories withdraw from the bank to restore the charity's float to £100. If, for example, the charity's payments come to £76.91, there should be £23.09 in the charity's Petty Cash box. All the trustess have to do is withdraw £76.91 to restore the designated signatories float to £100.

### Step 5

The Petty Cash Book should be written up on a regular basis, ideally every time the trustees draw more money from the bank for the Charity's Petty Cash fund. For large Petty Cash funds the Charity's trustees should write up the book on a more frequently - this should make the Charity's trustees question whether to hold large sums as Petty Cash.

### Step 6

Petty Cash vouchers, with receipts, should be filed in date order. It helps to number the vouchers and put a corresponding number against that item of expenditure in the Petty Cash Book. It is important that vouchers are kept as they will be needed when you prepare the Charity's accounts.

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## Step 7

For the purpose of accounts, on the last day of the financial year the Petty Cash should be counted in front of a witness and a signed certificate for that amount should be made out or the petty cash book should be signed.

## One off events

For one-off events like Annual General Meetings and day trips it is often better to establish a float separate from your general Petty Cash fund. Withdraw the money from the bank, recording the details in the miscellaneous column of your Bank Book.

## 10.5 Payments (expenditure)

- 1) The aim is to ensure that all expenditure is on the charity's business and is properly authorised and that this can be demonstrated. The latest approved budget provides the cheque signatories with authority to spend up to the budgeted expenditure, not beyond it.
- 2) The chairperson or the designated trustee will be responsible for holding the cheque books (including unused and partly used cheque books) which should be kept under lock and key.
- 3) Blank cheques will **NEVER** be signed.
- 4) The relevant payee's name will always be inserted on the cheque before signature and the cheque stub will always be properly completed.
- 5) No cheques should be signed without original documentation (see below).
- 6) All original receipts of purchase of items or payment for events must to be given to the Treasury team within 3 to 7 days of the purchase of items/events

## 10.6 Payment documentation

- 1) Every payment out of the Charity's bank accounts will be done by either **bank transfer or cheque** payment with reference for payment. All transactions must be documented into the cash flow book. This should be evidenced by an original invoice (never against a supplier's statement or final demand). That original invoice will be retained by the Charity and filed. The cheque signatory should ensure that it is referenced with:

***Cheque number***

***Date cheque drawn***

***Amount of cheque***

***Brief Reason & Purpose for the payment***

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- 2) The only exceptions to cheques not being supported by an original invoice are items such as advanced booking fees for a future course, deposit for a venue, VAT, etc. Here a cheque requisition form will be used, and a photocopy of the cheque kept.
- 3) Wages and Salaries. There will be a clear trail to show the authority and reason for EVERY such payment; e.g. a cheque requisition form asking for payment to an employee/trustee, HMRC etc. All trustees/employees will be paid within the PAYE and National Insurance regulations.
- 4) All staff/trustees appointments/departures will be authorised by the trustees, minuting the dates and salary level. Similarly, all changes in hours and variable payments such as overtime, etc, will be authorised either by the trustees.
- 5) Petty cash will always be maintained on the imprest system whereby the Administration Worker/treasurer or the assistant is entrusted with a float as agreed by the trustees. When that is expended, a cheque will be drawn for enough funds to bring up the float to the agreed sum, the cheque being supported by a complete set of expenditure vouchers, totalling the required amount, analysed as required.
- 6) All trustees/staff/volunteers **must** forward original receipts of purchases or transactions to the charity's treasury department for safe keeping and account documentation within **3** days and this must reflect in the charity's cash flow book.
- 7) Copies of all departmental financial activities reports that involves the charity's money, must be sent to the treasury department for them to keep and document for the charity's accounts
- 8) The treasury department must document in the cash flow book all moneys paid out and in of the charity bank account with:
  - i. *date of payment,*
  - ii. *purpose for the payment and*
  - iii. *amount paid*
  - iv. *date the money was paid into the charity's bank account*
- 9) The charity's treasury department will balance /reconcile the charity's income and expenditure on a monthly basis so as to increase accountability/transparency of the charity's accounts
- 10) **Expenses / allowances.** The Charity will, if asked, reimburse expenditure paid for personally by staff/trustees, providing:
  - I. Fares are evidenced by tickets.
  - II. Other expenditure is evidenced by original receipts.
  - III. Car mileage is based on local authority scales.

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- IV. No cheque signatory signs for the payment of expenses to themselves.

### 10.7 Other Undertakings

- 1) The KDDAUK does not accept liability for any financial commitment unless properly authorised. Any orders placed or undertakings given, the financial consequences of which are, prima facie, likely to exceed in total [£5,000], must be authorised and minuted by the trustees. In exceptional circumstances such undertakings can be made with the Chairperson's approval who will then provide full details to the next meeting of the trustees. (This covers such items as the new service contracts, office equipment, purchase and hire).
- 2) All fundraising, contract bids and grant applications made on behalf of the organisation will be done in the name of the Charity with the prior approval of the trustees or in urgent situations the approval of the Chairperson who will provide full details to the next trustee's meeting.
- 3) Copies of grant application will be kept and available to trustees on request. When bids are made using internet portals electronic or paper copies of the bid will be kept.
- 4) Any funding contracts or grant acceptance documentation exceeding [£5,000] will be brought to the trustee's attention for approval. In urgent situations this may be by e-mail to all trustees.

### 10.8. Other Rules

- 1) The KDDAUK will adhere to good practice in relation to its finances at all times, e.g. when relevant it will set up and maintain a fixed asset register stating the date of purchase, cost, serial numbers and normal location. Additionally the KDDAUK will maintain a property record of items of significant value, with an appropriate record of their use.
- 2) The charity will maintain up to date good quality antivirus and anti-phishing software on all computers that connect to the internet.
- 3) The charity's chairperson and secretary will each hold charity's online accounts log in details and passwords for the charity's website, globechain, the National Council for Voluntary Organisations (NCVO) and will authorise access to other trustees/staff as per need for any updates/transactions from these websites.

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This policy was reviewed and adopted at a General meeting of the KDDAUK held on the day of...26...../...10...../ 2019

Print Name: Sahr Bueegbanor Kamanda

Signed: [Signature] Date: 26/10/2019  
**KDDAUK Secretary**

Print Name: Aiah Bondowa Tondonet

Sign: [Signature] Date: 26/10/2019  
**KDDAUK Chairman**

Witness Print Name: SSKebb, Saa J.O. Lulu

Sign: [Signature] Date: 26/10/2019  
**Witness/Member on behalf of the Charity KDDAUK**

**Date of next Review: 26<sup>th</sup> October 2021**

**VISION:** "Together the descendants of Kono will make Kono a better place to live"

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Registered Charity Number: 1160673