

Review history

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TRUSTEES AND EXECUTIVE TEAM CONFLICT OF INTEREST POLICY

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1. DOCUMENT DATE AND REVIEW SCHEDULE

- 1.1 This document has been approved by the Board of Trustees on 8 March 2023.
- 1.2 This policy will be reviewed every 3 years by the Board or when there are changes in legislation or requested by a UNICEF UK governance committee, whichever is the sooner.

2 RESPONSIBILITIES

- 2.1 The responsibility for updating this policy is assigned to the Chief Financial Officer.
- 2.2 The responsibility for approval of, and ensuring compliance with, this policy rests with the Chair of Trustees and the Chief Executive.

3 PURPOSE OF THIS DOCUMENT

- 3.1 UNICEF UK is committed to ensuring transparency in its governance practices and to complying with legal requirements, and this policy sets out the charity's approach to managing actual, perceived and potential conflicts of interest.
- 3.2 The purpose of this policy is to ensure that the integrity and reputation of UNICEF UK are not compromised. In particular this policy seeks to ensure that conflicts of interests do not:
 - 3.2.1 inhibit free discussion;
 - 3.2.2 result in decisions or actions that are not in the best interests of the charity; or
 - 3.2.3 risk the impression that UNICEF UK has acted improperly.
- 3.3 This policy applies to UNICEF UK Trustees, Independent Members of Board Committees and the Executive Team.
- 3.4 This policy supplements the general Conflicts of Interest Policy which applies to all employees, volunteers, contractors, agency staff or any other personnel working under the direction of UNICEF UK, and reflects the higher level of conduct expected of Trustees, Independent Members of Board Committees and the Executive Team by virtue of their decision making powers, fiduciary duties to the charity and greater public interest.
- 3.5 Any complaint relating to a conflict of interest may be relevant to the organisation's 'Speak Up' Policy and/or Disciplinary Policy & Procedure. Complaints can be the basis for inquiries by the Charity Commission and could lead to decisions being declared invalid, police or regulator involvement or repayment of funds, and could damage the reputations of individuals, UNICEF UK and UNICEF globally.

4 GUIDANCE AND UNICEF INTERNATIONAL CONTEXT

- 4.1 This Policy has been developed with due regard to the following laws, internal standards, policies, procedures and guidance:
 - 4.1.1 Company law: Trustees of charitable companies have a specific legal duty to avoid situations where their duty to the charity conflicts, or may conflict, with their personal interests or duties owed to any other person or body, under section 175 of the Companies Act 2006. There are related duties under sections 176, 177 and 182. Connected persons are defined in sections 252-255.
 - 4.1.2 General law: The general law imposes a duty on every person in a fiduciary position (which includes UNICEF UK trustees and members of UNICEF UK committees) a duty to act in good faith in the interests of their principal (in this case, UNICEF UK). Trustees and connected persons cannot receive any benefit directly or indirectly in money or money's worth from the charity, except to the extent that the benefit is expressly permitted in the UNICEF UK articles of association (Articles), permitted under the statutory power to pay trustees for the provision of goods or services to the charity (subject to compliance with the conditions in s185 of the Charities Act 2011) or is otherwise authorised by the Charity Commission or the Courts. Appendix 6 sets out the trustee benefit provisions from our governing document, which identifies the permitted benefits to trustees. The Charities Act 2011, section 188 defines connected persons for certain purposes, and the definition is useful when assessing possible conflicts of interest.

- 4.2 Charity Commission guidance: Conflicts of interest: a guide for charity trustees [CC29](#) (published May 2014, updated Oct 2022)
- 4.3 The Financial Reporting Standard (FRS 102) section 33 and the Charities SORP 2015
- 4.4 UNICEF UK's own policy framework including but not limited to the Gifts & Hospitality Policy, Code of Conduct and Trustee Code of Conduct, 'Speak Up' Policy and Disciplinary Policy and Procedure and UNICEF PFP guidance: Strengthening the Ethics Framework – Toolkit for National Committees and UNICEF UK's Ethics Framework.

5 DEFINITIONS

- 5.1 "Conflicts of interest" – A conflict of interest is any situation in which a person's personal or business interests, duties or loyalties, or interests of a connected person could, or could be reasonably seen to, prevent the person from acting only in the best interests of the charity. Where a conflict of interest arises as a result of circumstances affecting a connected person (see below), it is the Trustee, Independent Member or Executive Officer that must comply with this policy – not the connected person (unless the connected person is also a Trustee, Independent Member or Executive Officer).
- 5.2 "Connected person" - in broad terms this means family members, relatives or business partners of a Trustee or Executive Officer, as well as businesses in which a Trustee or Executive Officer has an interest through ownership or influence. Connected person includes an individual's spouse or unmarried or civil partner, children, siblings, grandchildren and grandparents (and spouses or partners of these persons), as well as businesses where the person (or a person connected with them) holds at least 1% of the shareholding or voting rights.
- 5.3 Executive Officer – a member of the Executive team
- 5.4 Trustee – a member of the Board of Trustees
- 5.5 Independent Member – an individual appointed by the Trustees to sit as a full member on any Board Committee and with equivalent responsibilities within the terms of reference of that Board Committee, e.g. Audit & Risk Committee, Independent Member. This policy applies to Independent Members as it does to Trustees.,

6 RELATED PARTY TRANSACTIONS

- 6.1 Charities that prepare SORP accounts are required to disclose all related party transactions (as defined by SORP):
 - 6.1.1 "Related parties" - include trustees, senior management and persons connected to them – e.g. by virtue of family relationship or business partnership (a more detailed definition of related parties is included at Appendix 1).
 - 6.1.2 "Related party transactions" - are the transfer of resources, services or obligations between related parties, regardless of whether a price is charged, and may include the following.
 - 6.1.2.1 Purchases, sales, leases and donations (including donations which are made in furtherance of the charity's objects) of goods, property, money and other assets such as intellectual property rights to or from the related party.
 - 6.1.2.2 The supply of services by the related party to the charity, and the supply of services by the charity to the related party. Supplying services includes providing the use of goods, property and other assets and finance arrangements such as making loans and giving guarantees and indemnities.
 - 6.1.2.3 Any gifts or hospitality received by a related party in connection with their role in the charity.

6.1.2.4 Any other payments and other benefits which are made to trustees under express provisions of the governing document of a charity or in fulfilment of its charitable objectives.

6.1.3 Charities are required to disclose related party transactions as there is a risk that the charity's relationship with the other party or parties might inhibit it from pursuing its own separate interests. The obligation to make this disclosure in the accounts is in addition to the interest disclosure obligations set out elsewhere in this policy. Complying with this policy on disclosure and management of conflicts of interest will help the charity to ensure that it has the information it needs to report all related party transactions in its accounts.

7 POLICY STATEMENTS

- 7.1 UNICEF UK's position is aligned with the Charity Commission's view that "the issue is not the integrity of the person concerned, but the management of any potential to profit from a person's position within the charity, or for a person to be influenced by conflicting loyalties. Even the appearance of a conflict of interest can damage the charity's reputation, so conflicts need to be managed carefully".
- 7.2 Persons covered by this policy have a duty to act in the best interests of UNICEF UK and must not use their position for their own personal benefit or for the benefit of a connected person.
- 7.3 Each individual covered by this policy must promptly disclose any interests they have that conflicts, or might reasonably be perceived as conflicting, with the interests of UNICEF UK. If in doubt whether an interest should be disclosed, it should be disclosed.
- 7.4 Knowingly failing to declare an interest may give rise to disciplinary action. Where a Trustee fails to comply with their duties towards the charity this will constitute a breach of trust and may result in the Trustee being personally liable for breach of duty, which is a civil liability.
- 7.5 UNICEF UK may from time to time institute subsidiaries and other formal arrangements such as joint ventures. Whilst recognising these as separate legal entities, UNICEF UK expects that any involved Trustees or Executive Officers will at all times abide by the spirit of this policy and will take a cautious approach to disclosing any actual or perceived conflicts for UNICEF UK which may arise through their involvement with these entities.
- 7.6 Any conflicts of interests, and the actions taken by the charity, should be formally recorded to evidence how the charity handled the potential conflict of interest.
- 7.7 Please see Appendix 2 for details on how conflicts of interest must be disclosed and managed.

8 DATA PROTECTION

- 8.1 Personal Data collected, processed and retained under this policy will be done so in accordance with all applicable Data Protection Legislation (including The Data Protection Act 2018 and the General Data Protection Regulation (EU) 2016/679), and with the UNICEF UK Data Protection Policy.
- 8.2 Personal Data will be processed only to ensure that Trustees, Independent Members and senior staff act in the best interests of UNICEF UK, and to meet our legal obligations.
- 8.3 Personal Data that is disclosed as part of the conflict procedure set out in this policy:
 - 8.3.1 may be recorded in the charity's register of Trustee/Executive Officer/Independent Member interests (Register of Interests), with such register being open to inspection by trustees and the senior management team; and
 - 8.3.2 may, where a conflict is declared at a meeting, be recorded in the minutes of that meeting.

- 8.4 The Personal Data of Trustees, Independent Members and senior staff may from time to time be shared with third parties as part of UNICEF UK's legitimate interest to avoid real or perceived conflicts of interest or loyalty. The Personal Data will not be provided to a third party for any other purpose.
- 8.5 Should UNICEF UK consider it necessary to share Personal Data regarding connected persons with any third party under this policy, consent will be obtained from the connected person to disclose this information.

APPENDIX 1 – DEFINITION OF RELATED PARTIES

The following extract is from the Glossary Section of SORP 2015.

Related parties is a term used by the SORP that combines the requirements of charity law, company law and the Financial Reporting Standard applicable in the UK and the Republic of Ireland. The term is used to identify those persons or entities that are closely connected to the reporting charity or its trustees.

The following ‘natural persons’ are classed as related parties:

- A. any charity trustee and custodian trustee of the charity;
- B. a person who is the donor of any land to the charity (whether the gift was made on or after the establishment of the charity); and
- C. any person who is:
 1. a child, parent, grandchild, grandparent, brother or sister of any such trustee (A) or donor (B) of land;
 2. an officer, agent or a member of the key management personnel of the charity;
 3. the spouse or civil partner of any of the above persons (A, B, C1 and C2);
 4. carrying on business in partnership with any of the above persons (A, B, C1, C2 and C3);
 5. a person, or a close member of that person’s family, who has control or joint control over the reporting charity;
 6. a person, or a close member of that person’s family, who has significant influence over the reporting charity.

Close member of a person’s family’ refers to:

- a) that person’s children or spouse;
- b) the children, stepchildren or illegitimate children of that person’s spouse or domestic partner;
- c) dependents of that person; and
- d) that person’s domestic partner who lives with them as husband or wife or in an equivalent same-sex relationship.

A charity is not necessarily related to another charity simply because a particular person happens to be a trustee of both. It will only be ‘related’ if the relationship means that one charity, in furthering its charitable aims, is under the direction or control of the trustees of another charity.

The following entities, which are not ‘natural persons’, are classed as related parties of a reporting entity (including a reporting charity) if any of the following conditions apply:

- the entity and the reporting charity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
- one entity is an associate or joint venture of the other entity (or a member of the group in which the other entity is the parent or a member);
- both entities are joint ventures of the same third entity;
- one entity is a joint venture of a third entity, and the other entity is an associate of the third entity;
- the entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity;

- an entity that is controlled or jointly controlled by a person, or two or more persons, identified in A, B or C;
- an entity in which a person, or two or more such persons, identified in A, B or C, taken together, have a substantial interest or significant influence over the entity.

Control is presumed to exist when one or more persons identified in A, B or C, taken alone or together, hold directly or indirectly, more than half the voting power of an entity. However, control can also exist when they, directly or indirectly, control half or less than half of the voting power of an entity, if they have:

- power over more than half of the voting rights by virtue of agreement with other investors;
- the power to govern the financial and operating policies of the entity under a statute or an agreement;
- the power to appoint or remove the majority of the members of the board of directors or equivalent governing body, and control of the entity is by that board or body; or
- the power to cast the majority of votes at the meetings of the board of directors or equivalent governing body, and control of the entity is by that board or body.

An individual has a substantial interest or significant influence in an entity where that person, or two or more persons identified in A, B or C, taken together, have an interest in the equity share capital of that entity of a nominal value of more than one-fifth of that share capital, or is entitled to exercise, or control the exercise of, more than one-fifth of the voting power at any general meeting of that entity.

APPENDIX 2 – APPLICATION OF POLICY

A. DECLARATION OF INTERESTS

- a) There are five occasions when potential conflicts should be declared using the Declaration of Interests form in Appendix 3:
 - i) Pre-selection: persons covered by this policy must complete a Declaration of Interests form prior to confirmation of appointment in order that any relevant issues may be taken into account in deciding whether or not to confirm their appointment. This would be confidential and would be erased from the record in the event of non-appointment.
 - ii) On arrival: persons covered by this policy must complete a Declaration of Interests form (or amend the above declaration) at the time of appointment. This information, and any subsequent updates (see below) will be stored confidentially by UNICEF UK and only shared with third parties as outlined in paragraph 8 of this policy. This information will be made available to other Trustees and Executive Team members in order to manage conflicts of interest in line with this policy.
 - iii) Annually: after each year-end and prior to the first subsequent Board meeting
 - iv) When anything significant changes: new matters should not await an annual declaration before being notified to the Chair of Trustees and the Chief Executive.
 - v) Meetings:
 - (1) It is the *responsibility of each individual* to declare any actual or potential conflicts of interests to the chair of the meeting as soon as possible in advance of the meeting at which the conflict of interest arises.
 - (2) Each meeting agenda should include an item for declaration of interests and identification of any conflicts or potential conflicts of interest.
 - (3) At the start of each meeting, the Chair should ask the attendees to declare any conflicts or potential conflicts of interest relating to the business to be conducted at the meeting. It is the *responsibility of each individual*, including the Chair, to declare any potential or actual conflict of interest in response to this request. If a declaration is made during the meeting, the Chair will decide how the conflict of interest is managed, taking into account advice from the attendees at the meeting (please see paragraph C of this Appendix for the procedure to be followed in the event of a conflict). If a declared interest or duty cannot reasonably be regarded as likely to give rise to a conflict of interest or a conflict of duties with or in respect of the charity, that Trustee/Executive Officer/Independent Member is entitled to participate in the decision-making process, to be counted in the quorum and to vote in relation to the matter.
 - (4) Any uncertainty about whether an interest or duty does in fact give rise to or could reasonably be regarded as giving rise to a conflict shall be determined by a majority decision of the other individuals taking part in the decision-making process. The Chair (or alternate chair, if the Chair is the one with the conflict) shall have the

deciding vote in the event of a tie. The interested person cannot vote or be counted in the quorum in relation to the decision about whether their interest does or does not give rise to a conflict.

- b) Additionally, after each year-end all Trustees/ Executive Officers/ Independent Members should complete both the Related Party Transactions/ Conflicts declaration form which is set out in Appendix 3 and Fit and proper declaration form which is set out in Appendix 4.
- c) Written declarations should be addressed to the Governance Coordinator and will be held in the Chief Executive's office and recorded in the Register of Interests under the conditions of confidentiality described in this policy.

B. TYPES OF INTEREST TO BE DECLARED

- a) Relevant interests may be financial or non-financial; direct or indirect.
- b) Direct financial benefits or interests include for example employment of a Trustee or connected person by the Charity, as an employee, consultant or advisor, or the situation where a company of which the Trustee or Executive Officer is a director or shareholder may be considered for a contract by the Charity. Other matters of financial interest include the sale or leasing of land to or from, or the use of the Trustee's or connected person's property by the charity, or granting of loans to the charity. Conflicts of interest in such cases are particularly serious and any financial benefit to a Trustee or connected person must be properly authorised (please see paragraph 4.1.2 of the policy). Such matters will generally be considered relevant conflicts of interest even if the individual resigns prior to seeking such a contract or employment.
- c) Indirect financial interests may arise where such potential financial benefits accrue to a close member of the Trustee or Executive Officer's family, or even a friend, business partner or colleague, where their finances are interdependent (e.g. joint bank accounts, mortgages or property held in joint names, one party financially dependent on the other, employer/employee/contractual relationship) or where it could otherwise be perceived that such benefits could lead to a conflict of interest, i.e. by influencing the individual's decisions other than in the best interest of the charity. Another example could be the initiation or sign-off of a purchasing decision; reference should also be made to purchasing policies.
- d) It is the responsibility of the individual to give proper regard to whether a matter relating to a connected person represents a potential conflict of interest and should therefore be declared.
- e) Non-financial interests, direct or indirect, may arise where an individual is connected to a third party which supplies good or services to the organisation, or represents competing or collaborating organisations. For example, where the charity is considering awarding a contract to a third party and the Trustee is employed by that third party, even where the Trustee will not receive a financial benefit as a result of the contract. Conflicts may also arise through political position or affiliations, or through academic position.
- f) There are issues associated with "conflict of loyalties" in situations involving employment of, or business transactions relating to, connected persons. For example, where the charity is advertising a job and a member of the Trustee/Executive Officer's family is considering applying. Conflict of loyalties may also occur where another appointment or employment or

association (of the Trustee/Executive Officer or of a connected person or another relative or friend) may be felt to influence the decisions of the Trustee/Executive Officer in directions which may not be in the best interest of UNICEF UK. For example, where the charity is considering awarding a grant or a contract to a third party organisation and the Trustee/Executive Officer (or a connected person) is on the board of that organisation, even where that role is unpaid. In particular, in this context, it is expected that other charity roles, as trustee or employee or through other significant relationships, be declared in order to ensure the primary duty to UNICEF UK is maintained.

- g) UNICEF UK is a separate legal entity in its own right and so declarations should also be made in respect of any connections, roles or benefits arising within UNICEF as a body of the United Nations or other UNICEF National Committees or any body funded or controlled by UNICEF globally.
- h) Ultimately, it is not possible to define all the circumstances which may lead to a potential conflict of interest. It is therefore the responsibility of each individual acting within the spirit of principles outlined here, to declare any matters which may reasonably be considered to present actual or potential conflicts, or the perception of such conflicts. In exercising their judgement about which matters to declare, individuals may seek the advice of the Chair of Trustees, who may consult the Chief Executive and seek legal advice as appropriate. If in doubt about any matter, it is always better to make a declaration.
- i) It is not necessary to declare benefits from the charity which are recognised by this policy as legitimate, nor the repayment of relevant and reasonable out-of-pocket expenses incurred during the performance of the role of Trustee or Executive Officer and in line with the Expenses, Gifts & Hospitality Policy. However, the receipt of gifts or hospitality from a third party that the charity is considering working with, should be declared as a conflict of interest.
- j) Declarations must be expressed in such terms, and contain sufficient information, to enable Trustees to determine whether a conflict is likely to occur in any particular instance.

C. PROCEDURES IN THE EVENT OF A CONFLICT

- a) The Articles set out certain rules relating to how Trustee conflicts are managed:
 - i) Article 8.1.7 provides that any decision relating to payment of a Trustee for the provision of goods or work to the charity, must not involve the Trustee who will receive payment. The Trustee to receive payment must also not participate in any discussion relating to their payment.
 - ii) Article 49 states that where a matter arises that would lead to a Trustee being in breach of their duty to avoid a conflict of interest, that duty will not be infringed in relation to a particular transaction or arrangement where:
 - (1) the matter in relation to which that duty exists has been proposed to the Trustees at a meeting and that matter has been authorised by the Trustees; and
 - (2) the conflicted Trustee is not counted in the quorum for the decision to authorise the conflict and the conflicted Trustee has not voted on the decision or the decision would have been agreed to if the vote of the conflicted Trustee had not been counted.

- iii) Article 49 goes on to state that the Trustees must observe any other rules that the Board of Trustees adopts as to the management of conflicts of duty or interest.
- b) Taking into account the above provisions from the Articles, the Board of Trustees have determined the following procedure for managing conflicts of interest for Trustees, Independent Members and Executive Officers:
 - i) where a decision could result in a Trustee/Independent Member/Executive Officer (or a person connected to them) receiving a financial benefit, the conflicted Trustee/Independent Member/Executive Officer must not be counted in the quorum and must not participate in the decision-making process.
 - ii) However, Trustees can still participate in the decision-making process of the following decisions, as these benefits are authorised under the charity's governing document:
 - (1) the payment of premiums in respect of trustee indemnity insurance;
 - (2) payment under the trustee indemnity set out in the Articles; and
 - (3) reimbursement of expenses in accordance with the Articles.
 - iii) Where a Trustee/Independent Member/Executive Officer has a conflict of interest, duty or loyalty in relation to a decision, but neither they nor any connected person will receive any financial benefit as a result of that decision, that person can participate in the decision-making process providing that a majority of the other people taking part in the decision-making process agree to authorise the conflict and allow the person with the conflict to participate in the decision.
 - iv) Where the Chair of a meeting is conflicted in relation to a matter to be discussed at that meeting, an alternate chair will be decided by the other attendees at the meeting and assume the role of chair for those agenda items to which the conflict of interest relates.
- c) Should any Trustee, Independent Member or Executive Officer become aware of any potential undeclared conflict of interest it is his or her duty to inform the Chair or Chief Executive in the first instance and, if they do not feel the matter is being addressed, to raise it at a Trustee's meeting.
- d) Where a Trustee has a conflict of interest that is fundamental and/or which occurs regularly, the individual concerned should consider whether they can continue to comply with their legal duties towards the charity and whether it is consistent with the best interests of UNICEF UK to continue as a Trustee.
- e) An ongoing potential conflict should be managed in accordance with the working procedure and operational documentation as updated from time to time. The current version of this is the management of conflict form set out in Appendix 5 which should be completed and appended to the Register of Interests.

D. TRANSPARENCY

- a) All relevant declarations and actions should be recorded in the minutes of relevant meetings.
- b) It is a requirement that the Trustees' Annual Report and Accounts must include disclosure of any payments or other financial benefits to Trustees, and disclosure of all related party transactions (see paragraph 7 of this policy).

APPENDIX 3 – DECLARATION FORMS

UNICEF UK

DECLARATION OF INTEREST FORM

I understand that if I, my family members, my other close relatives or other persons connected to me (see definition of “connected person” at paragraph 5.3 of this policy and Appendix 1) have an interest in a transaction, either directly or through any company, business or other entity which has dealings with UNICEF UK that represents a potential conflict of interest and/or which is potentially a disclosable related party transaction in the charity’s annual financial statements, I shall make a declaration to the Trustees.

Details of all my employers in the last 12 months other than the charity, and any previous employment in which I continue to have a financial interest	
Details of all businesses in which I am a sole proprietor, partner or otherwise in which I have a substantial interest or significant influence (>20%)	
Investments in unlisted companies, partnerships and other forms of business, major shareholdings (more than 1% of issued capital) and beneficial interests.	
Details of all companies of which I am a director	
Details of all charities of which I am a trustee	

Membership of any professional bodies, special interest groups or mutual support organisations.	
Details of any other organisations of which I am a member AND have a position of general control or management	
Details of business interests, company directorships and trusteeships of my immediate family (including spouse or partner, siblings, children, parents, grand-parents as set out in Appendix 1)	
Gifts or hospitality or other benefits which could possibly be viewed as inducements offered to me by external bodies or persons and whether this/these was/were declined or accepted in the last twelve months	
Any contractual relationship with the charity, or any of its subsidiaries or connected or closely related companies (including another UNICEF organisation).	
Any other interests not covered by the above which could give rise to a conflict of interest.	

To the best of my knowledge, the above information is complete and correct. I undertake to update as necessary the information provided, and to review the accuracy of the information on an annual basis. I give my consent for it to be used for the purposes described in the charity's conflicts of interest policy and for no other purpose.

Signed: _____

Position: _____

Date:

Related Party Transactions / Conflicts declaration

I confirm that: (**Delete as appropriate*):

- a) [I am not aware of any related party transactions or other transactions resulting in a potential conflict of interest in the period [xxx to xxx] which require a declaration to the trustees*].

OR

- b) [The following related party transactions and/or conflict of interest situations arise from the discharge of my duties in relation to the operation of UNICEF UK or as a member of the Board of Trustees*].

Item	Details of transacting parties	Description of transaction	Value of transaction and of any outstanding balances at [Date]
1.			
2.			
3.			

Fit and Proper declaration

By signing this form, you confirm:

That you have read and understood this policy and further:

1. That you will notify the Board of UNICEF UK promptly of any additions or changes to the above affecting you or any connected person;
2. That if from time to time you undertake contracts for UNICEF (the international organisation rather than UNICEF UK) or any other UNICEF National Committees or any body funded or controlled by any of them, you will declare this to the Trustees, and you will make a specific declaration at any meeting of Trustees at which any such contract could give rise to, or be perceived as giving rise to, a conflict of interest;
3. That you will inform any connected persons that you have included their information within your declaration and further that you will share this policy with them for information
4. That to the best of your knowledge and belief, the charity funds and tax reliefs have been, and continue to be, used only for charitable purposes.
5. That you continue to fully comply with the requirements of the Fit and Proper Test as set out in Appendix 5.
6. That you declare that you are not disqualified from acting as a charity trustee by the Charities Act 2011 as amended by the Charities (Protection and Social Investment) Act 2016.

Under company law it is possible to make a “general declaration” to the Board of certain interests. This document is intended to take the form of a “general declaration”. By signing the document, you are declaring to the Board that you are interested in:

- Any contract (that is entered into after the date on which you sign the declaration) between the charity and any company or firm which you have declared yourself below to be a member of (i.e. a member or shareholder of the company); or
- Any contract (that is entered into after the date on which you sign the declaration) between the charity and any connected person who is listed below. Please insert below the names of any such companies/firms or connected persons, (if any).

Position and Name: _____

Signature: _____

Date: _____

APPENDIX 4 – FIT AND PROPER TEST

The following is a summary of the Fit and Proper Test requirements

1. I will at all times seek to ensure the charity's funds, and charity tax reliefs received by this organisation, are used only for charitable purposes.
2. I am not disqualified from acting as a charity trustee.
3. I have not been convicted of an offence involving deception or dishonesty (or any such conviction is legally regarded as spent).
4. I have not been involved in tax fraud or other fraudulent behaviour including misrepresentation and/or identity theft.
5. I have not used arrangements notified under the Disclosure of Tax Avoidance Schemes ("DOTAS") rules in Part 7 Finance Act 2004 in respect of which a reference number has been issued under section 311 of Finance Act 2004, where the arrangements featured charitable reliefs or which used a charity, and where my tax position has been adjusted by HMRC to wholly or partly remove the tax advantage generated by the arrangements and such adjustments have become final.
6. I have not used tax arrangements which have been successfully counteracted under the general anti-abuse rules (see Part 5 of Finance Act 2013 or section 10 National Insurance Contributions Act 2014, as enacted or as amended from time to time) where such counteraction has become final.
7. I have not been actively involved in designing and/or promoting tax avoidance schemes featuring charitable reliefs or which used a charity, and I am not:
 - a promoter named by HMRC under the Promoters of Tax Avoidance Schemes (POTAS) legislation in Part 5 of Finance Act 2014, or
 - a promoter of any tax arrangements designed or intended to obtain for any person a tax advantage and such tax advantage has successfully counteracted by HMRC under the general anti-abuse rule (see Part 5 of Finance Act 2013 and section 10 National Insurance Contributions Act 2014 as enacted or as amended from time to time) and such counteraction has become final, or
 - a promoter of arrangements notified under DOTAS, in respect of which a reference number has been issued under section 311 of Finance Act 2004, and the tax position of all or any of the users of the arrangements has been adjusted by HMRC to wholly or partly remove the tax advantage generated by the arrangements and such adjustments have become final.
8. I am not an undischarged bankrupt.
9. I have not made compositions or arrangements with my creditors from which I have not been discharged.
10. I have not been removed from serving as a charity trustee or been stopped from acting in a management position within a charity.
11. I have not been disqualified from serving as a Company Director

APPENDIX 5 – MANAGEMENT OF CONFLICT FORM

ADDENDUM TO REGISTER OF INTERESTS

[DATE]

MEETING PROTOCOLS

- [X] to declare [his/her/their] interests during Board meetings. The framework below provides guidance on how to manage the range of conflicts according to the level of actual or perceived risk of conflict they represent, and the related actions and record-keeping.

Degree of potential conflict	Type of content	Process
High	[To be completed]	<ul style="list-style-type: none"> • Executive Officers to give prior notice to Executive Director Office and Chair (e.g., in annotated agenda) that such a discussion is planned. • Executive Director's Office to ensure that papers making detailed reference to this matter will either be redacted or excluded from [name] pack of papers*. • [Name] to recuse [himself/ herself/ themselves] from the conversation • Executive Director's Office to record [name]'s recusal, exit and re-entry in the minutes. • Executive Director's Office to ensure that [name] receives redacted version of the minutes*.

Medium	[To be completed]	<ul style="list-style-type: none"> • Relevant Executive Officers to raise potential for conflict with Executive Office and Chair (as necessary) in advance to discuss degree of potential conflict, and whether any papers need to be redacted or withheld. • [Name] to be alert to recusing [himself/ herself/ themselves] from the meeting discussion if conflict arises. • Executive Director's Office to record [name] recusal, exit and re-entry into the meeting in the minutes. • Executive Director's Office to ensure that [name] receives redacted version of the minutes*.
Low	[To be completed]	<ul style="list-style-type: none"> • [Name] to be alert to recusing themselves from the meeting discussion if conflict arises. • Executive Director's Office to record [name]'s recusal, exit and re-entry into the meeting in the minutes. • Executive Director's Office to ensure that [name] receives redacted version of the minutes*.

* In such instances the relevant papers will be separately circulated to Trustees other than [name] by creating a unique shelf on Board IQ for customised or redacted (as applicable) Board and Committee packs.

ONGOING

- [Name] to keep the Register of Interests updated.
- [[Name] to have no one on one interaction with any UNICEF UK staff outside of the Extended Leadership Group directly managing any initiatives linked with [X]].
- [UNICEF UK to not provide [name] with detailed information related to [X]].

ANNUALLY

- Board of Trustees to annually review the register of declarations and the operation of this addendum.

[Name of person/ entity/ organisation with which conflict of interest relates]

- [Name of person/ entity/ organisation with which conflict of interest relates] to provide equivalent memo or framework giving initial assurance and thereafter annual confirmation about how it intends to manage the potential conflict of interest.

APPENDIX 6 – Trustee Benefit Provisions

7. Use of income and property

- 7.1 The income and property of the Charity shall be applied solely towards the promotion of the Charity's Objects. None of it may be paid or transferred directly or indirectly by way of dividend bonus or otherwise by way of profit to members of the Charity and no member of the Board of Trustees may be paid any salary or fees or receive any remuneration or other benefit in money or money's worth from the Charity in any way except as shown below under 'Allowed Payments'.

8. Allowed Payments

- 8.1 The Charity may pay:-

- 8.1.1 Subject to Article 8.1.7, reasonable and proper payment to any person for any services to the Charity provided such person is not a member of the Board of Trustees.
- 8.1.2 Interest on the money lent by a member of the Charity or its Board of Trustees. The annual rate of interest must not be more than 2% below the base rate of one of the clearing banks or a rate of 3% whichever is the greater.
- 8.1.3 Reasonable out-of-pocket expenses to any member of the Board of Trustees.
- 8.1.4 Reasonable and proper payment to a company of which a member of the Board of Trustees holds not more than a hundredth of the capital.
- 8.1.5 Reasonable and proper rent of premises demised or let by any member of the Charity or its Board of Trustees.
- 8.1.6 All reasonable and proper premiums in respect of indemnity insurance effected in accordance with the powers in these Articles.
- 8.1.7 Reasonable and proper payment for the supply of goods or work where the Board of Trustees determines following full disclosure from the Board member concerned that it is not against the interest of the Charity. The Board member concerned shall not be present during discussion or vote on the matter. At no time may a majority of the Board be interested in such contracts.

- 8.1.8 The Charity may pay any payment due to a Trustee under the indemnity provisions set out in the Articles of Association.