

GOVERNANCE & POLICIES



POLICY

Anti-Corruption and Financial Safeguarding Policy

Adopted by the Board of Directors

25th May 2026

KENT WITH UKRAINE LTD

www.kentwithukraine.co.uk

Anti-Corruption and Financial Safeguarding Policy

Kent With Ukraine has a zero-tolerance approach to bribery, corruption, fraud, theft, aid diversion and misuse of funds. We recognise that strong financial safeguards are essential to protect donors, beneficiaries, partners and public trust.

All funds, donations, equipment and aid entrusted to Kent With Ukraine must be used only for approved organisational purposes. We maintain financial controls, procurement procedures, conflict of interest rules and reporting processes to ensure transparency, accountability and responsible stewardship in both the UK and Ukraine.

1. Policy Statement

Kent With Ukraine is committed to the highest standards of honesty, integrity, transparency and financial accountability.

We have a zero-tolerance approach to bribery, corruption, fraud, theft, money laundering, aid diversion, misuse of funds, conflicts of interest and abuse of entrusted resources.

As a UK-based NGO working in Ukraine, including in humanitarian, civic, veterans and recovery contexts, Kent With Ukraine recognises that strong financial safeguarding is essential to protect beneficiaries, donors, partners, public trust and the reputation of the organisation.

This policy is informed by UK anti-bribery principles and expectations under company law regarding financial controls. The Ministry of Justice's Bribery Act guidance sets out the importance of proportionate anti-bribery procedures, and we will take all measures to ensure that financial controls are in place to protect assets and make proper use of resources according to the laws of England and Wales.

2. Purpose

This policy sets out Kent With Ukraine's approach to:

- preventing bribery, fraud and corruption;
- protecting donations, grants, equipment and aid;
- ensuring funds are used only for approved purposes;
- maintaining accurate financial records;
- managing conflicts of interest;
- ensuring transparent procurement and expenditure;
- reducing financial risk in UK and Ukraine-based activities;
- reporting and responding to suspected financial misconduct.

3. Scope

Kent With Ukraine is proud of its complete political neutrality.

We may work with people from different political parties, public institutions, local authorities, parliaments, ministries, embassies and regional administrations. However, engagement with any political figure, party, government body or elected representative must never be understood as an endorsement of that party, individual or political platform.

Kent With Ukraine's partnerships and activities are based solely on whether they help fulfill our organisational objectives, including:

- supporting Ukraine's resilience and recovery;
- delivering humanitarian assistance;
- strengthening civic and municipal partnerships;
- supporting veterans and vulnerable communities;
- advancing education, youth links and institutional cooperation;

- promoting truthful understanding of Russia's war against Ukraine.

4. Zero Tolerance of Bribery and Corruption

Kent With Ukraine prohibits all forms of bribery and corruption. No person acting on behalf of Kent With Ukraine may:

- offer, promise, give, request or accept a bribe;
- make facilitation payments;
- offer gifts or hospitality to improperly influence a decision;
- accept gifts, payments or favours that could compromise independence;
- use donations, aid, equipment or access for personal advantage;
- influence procurement, recruitment or partnerships for private benefit;
- pay unofficial fees to speed up customs, transport, permissions or administrative processes;
- use Kent With Ukraine's name, relationships or resources for corrupt purposes.

This applies equally in the UK, Ukraine and any third country.

5. Financial Safeguarding Principles

Kent With Ukraine will safeguard all funds and resources by ensuring that:

- money is used only for approved organisational purposes;
- restricted funds are used only for the purpose specified by the donor or funder;
- expenditure is properly authorised before commitment;
- payments are supported by invoices, receipts or written evidence;
- financial records are accurate, complete and retained securely;
- bank accounts and online banking access are controlled;
- duties are separated where practical, so no one person has unchecked financial control;
- cash handling is minimised and properly recorded;
- assets and equipment are recorded and monitored;
- suspected misuse, fraud or loss is reported immediately.

Kent With Ukraine will ensure that suitable controls to guard against fraud, including appropriate controls for online banking and the way we handle all money and assets are in place at all times.

6. Donations, Grants and Restricted Funds

All donations, grants and public funds must be used responsibly and in line with the purpose for which they were given.

Kent With Ukraine will:

- keep records of donations and grant income;
- respect donor restrictions and funder conditions;
- avoid using restricted funds for unrelated activity;
- maintain clear budget records for funded projects;
- provide accurate reports to funders and donors;
- return or reallocate funds only where permitted;
- ensure public or institutional funding is subject to additional oversight.

No trustee, volunteer, staff member or partner may personally benefit from Kent With Ukraine funds unless the payment is lawful, authorised, properly recorded and directly connected to approved organisational activity.

7. Procurement and Supplier Payments

Kent With Ukraine will operate fair, ethical transparent and proportionate procurement procedures that comply with the standards expected by UK Government

Where goods, equipment, transport, accommodation, professional services or project services are purchased, Kent With Ukraine will:

- obtain value for money;
- avoid conflicts of interest;
- keep written records of decisions;
- use competitive quotations where appropriate;
- check supplier legitimacy where risk is higher;
- avoid cash payments unless necessary and approved;
- ensure payments are made against valid invoices or receipts;
- avoid suppliers linked to fraud, corruption, exploitation or sanctions risk.

Larger or higher-risk purchases should be approved by the Board or delegated finance lead before commitment.

8. Equipment, Vehicles and Aid Supplies

Kent With Ukraine will maintain appropriate records for significant equipment, vehicles and aid supplies purchased, donated, transported or distributed. Records may include:

- description of the item;
- value or estimated value;
- source of funding or donation;
- supplier or donor;
- serial numbers or identifying details where relevant;
- location;
- recipient;
- delivery evidence;
- handover records;
- photographs where appropriate;
- ongoing ownership or usage conditions.

Equipment, vehicles and aid supplies must not be diverted, sold, exchanged, gifted personally or used for unauthorised purposes.

9. Expenses

Reasonable expenses may be reimbursed where they are:

- necessary for approved Kent With Ukraine activity;
- authorised in advance where required;
- supported by receipts or evidence;
- submitted promptly;
- proportionate and good value;
- compliant with funder rules where applicable.

Expenses must not be claimed for personal, political, excessive, undocumented or unrelated costs.

False or inflated expense claims will be treated as serious misconduct and will be passed on to law enforcement agencies for external investigation.

10. Gifts and Hospitality

Kent With Ukraine recognises that modest hospitality may sometimes be offered during partnership work, especially in diplomatic, civic or international settings.

However, gifts and hospitality must never influence, or appear to influence, organisational decisions.

Volunteers, staff and representatives must not accept:

- cash gifts;
- expensive personal gifts;
- personal payments;
- luxury hospitality;
- gifts from suppliers during procurement;

- benefits that create a conflict of interest;
- anything offered in return for preferential treatment.

Modest gifts or hospitality (under £75 in value) may be accepted only where reasonable, transparent and declared.

11. Conflicts of Interest

All actual, potential or perceived conflicts of interest must be declared.

A conflict may arise where a person connected to Kent With Ukraine, or someone close to them, could benefit from:

- a contract;
- grant funding;
- employment or consultancy;
- procurement;
- travel arrangements;
- project delivery;
- use of equipment;
- partnership decisions;
- access to donors, officials or beneficiaries.

Anyone with a conflict must withdraw from the relevant decision unless the Board formally determines otherwise.

12. Anti-Fraud Controls

Kent With Ukraine will take all reasonable steps to prevent, detect and respond to fraud. Fraud may include:

- false invoices;
- inflated expenses;
- theft of donations;
- misuse of bank accounts;
- diversion of aid;
- false delivery records;
- fake suppliers;
- grant misuse;
- forged receipts;
- unauthorised fundraising;
- cyber fraud;
- impersonation scams.

Kent With Ukraine will maintain clear approval processes, secure financial systems, proper record keeping and appropriate oversight to reduce these risks.

We shall report serious cyber incidents where required by law.

13. Working in Ukraine

Kent With Ukraine fully recognises that operating in a war-affected environment creates additional financial and corruption risks, including urgent procurement, transport pressures, informal requests, disrupted supply chains, border/customs complexity, local security risks and heightened vulnerability among beneficiaries.

In Ukraine, Kent With Ukraine will:

- work through trusted and documented partners wherever possible;
- avoid informal or undocumented payments;
- keep clear delivery and handover records;
- ensure aid is distributed according to need, not personal connection or political influence;

- avoid cash-based arrangements unless necessary, authorised and recorded;
- ensure drivers, translators, fixers, local partners and suppliers understand anti-corruption expectations;
- check that equipment and aid are not diverted for unauthorised use;
- escalate suspected corruption, aid diversion or misuse immediately.
- Uphold the standards expected by UK Government regulations and requirements.

Kent With Ukraine will not pay bribes, facilitation payments or unofficial fees to secure access, transport, customs clearance, permissions or preferential treatment.

Under no circumstances will Kent With Ukraine make payments where there are incidents of:

- Blackmail
- Threats
- Evidence of illegal activity
- Hostage situations

In circumstances where Kent With Ukraine representatives are working in zones of conflict and require local support, medical assistance, shelter or immediate protection, the representative should use their best judgement and operational training to decide on the immediate need before undertaking emergency cash payments.

Under no circumstances will Kent With Ukraine ever support or defend the use of funds or equipment for illegal activities or breaking UK domestic or international law, no matter how severe the circumstances.

14. Political and Personal Misuse of Resources

Kent With Ukraine funds, equipment, vehicles, donations, supplies, staff time, volunteer time and organisational resources must not be used for:

- party-political purposes;
- electoral campaigns;
- personal business activity;
- private travel;
- unauthorised gifts;
- private payments;
- personal publicity unrelated to KWU objectives;
- support to individuals or organisations outside approved charitable purposes.

Any use of Kent With Ukraine resources must be clearly linked to the organisation's approved objectives.

15. Reporting Concerns

Anyone who suspects bribery, fraud, corruption, theft, aid diversion, financial abuse or misuse of resources must report it immediately.

Reports should be made to:

Financial Controller and Director: Helen Ashenden [e-mail]

Director: Iris Smith [e-mail]

Where appropriate, Kent With Ukraine may report concerns to funders, banks, insurers, regulators, law enforcement, Companies House, the ICO, Ukrainian authorities or other relevant bodies.

Kent With Ukraine will not tolerate retaliation against anyone who raises a genuine concern in good faith.

16. Investigation and Response

Kent With Ukraine will take all credible concerns seriously. The organisation may:

- secure relevant records and accounts;
- suspend payments or activity;
- remove access to bank accounts, systems or assets;
- investigate internally or appoint external support;

- notify funders or regulators;
- recover funds or equipment where possible;
- terminate volunteer, staff, supplier or partner relationships;
- refer matters to law enforcement where appropriate;
- review controls to prevent recurrence.

All investigations will be handled fairly, confidentially and proportionately.

17. Training and Awareness

Kent With Ukraine will provide proportionate guidance to trustees, staff, volunteers and relevant partners on:

- anti-bribery and corruption standards;
- financial controls;
- expense procedures;
- procurement rules;
- conflicts of interest;
- fraud indicators;
- secure handling of donations and equipment;
- Ukraine-specific financial risks;
- reporting procedures.

18. Breaches of this Policy

Breaches of this policy may result in:

- withdrawal from KWU activity;
- removal from a volunteer role;
- disciplinary action;
- termination of contract or partnership;
- recovery of funds or assets;
- notification to donors or funders;
- referral to regulators or law enforcement.

Serious breaches include bribery, fraud, theft, deliberate misuse of funds, falsification of records, aid diversion, undeclared conflicts of interest, and unauthorised use of Kent With Ukraine resources.

19. Review and Accountability

The Board of Directors is responsible for oversight of this policy. This policy will be reviewed annually, or sooner following:

- a suspected or confirmed fraud;
- a serious financial incident;
- a funder requirement;
- a material change in operations;
- a significant new project in Ukraine;
- updated UK Government or Company House guidance.

Kent With Ukraine will maintain records of financial decisions, conflicts of interest, procurement, expenses, incidents and actions taken under this policy.