



Foundation

KPMG Foundation **Policies**

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1. INTRODUCTION

The Policy File brings together in one place, the KPMG Foundation's policies and procedures (operating as an incorporated charity; registration no. 1194474).

The file contains all existing and recently updated documents as listed in the contents.

A footnote in each document provides a reference for the main sources of guidance used in drawing up the policy/terms of reference.

Trustees regularly review and update the Foundation's Risk Management Framework (not included with these policies).

2. Conflicts of Interest Policy

The trustees of the charity are obliged to act in the best interests of the charity and not for their own private interest or gain. However, there may be situations where a trustee's own interests and the interests of the charity arise simultaneously or appear to clash. The issue is not the integrity of the trustee concerned, but the management of any potential to profit from a person's position as a trustee.

The duty of loyalty owed by the trustees to the charity requires that each trustee be aware of the potential for conflicts of interest and act openly in dealing with such situations.

This issue is covered in guidance from the Charity Commission which is regularly updated.

All existing and new trustees shall receive a copy of this policy and shall be deemed to have accepted it.

1. Introduction

1.1 The trustees of The KPMG Foundation (the '**Foundation**') (the '**Trustees**') owe a duty of undivided loyalty to the Foundation. The two key components of this duty are:

1.1.1 The rule that a charity trustee must not profit from their position; and

1.1.2 The charity trustee's duty to manage any conflicts of interest that may arise.

1.2 These are strict rules which apply even where the trustee acts honestly and in good faith and the Foundation would not be disadvantaged or would even benefit from the arrangement.

1.3 The aim of this document is to give guidance on the legal requirements and set out the policy of the Foundation in relation to conflicts of interest.

2. What is a conflict of interest?

2.1 A conflict of interest will arise if a Trustee has any direct or indirect interest in a matter to be decided upon by the Trustees of the Foundation and that interest conflicts with the interests of the Foundation.

2.2 A conflict of interest can arise in Trustee decision-making where:

2.2.1 a Trustee or a person connected to the Trustee may receive a financial or other benefit from the Foundation¹; or

2.2.2 the Trustee has a duty to another person or organisation which conflicts with the duty owed by the Trustee to the Foundation (known as a conflict of duty or loyalty).

¹ Note that a Trustee can only receive a financial or other benefit from the Foundation in a limited number of circumstances which are set out at Article 4 of the Foundation's articles of association.

- 2.3 In the following examples a Trustee is likely to have a conflict of interest:
 - 2.3.1 The Foundation is considering whether to invest in a company owned by a Trustee.
 - 2.3.2 The Foundation is considering whether to make a grant to a charity. A Trustee of the Foundation is also a trustee of the charity;
 - 2.3.3 The Foundation is recruiting for a role and the spouse or child of a Trustee applies for it;
 - 2.3.4 The Foundation is looking to hire office premises. A Trustee has some suitable premises to rent and he or she would expect to be paid for renting them to the Foundation; and
 - 2.3.5 The Foundation is considering awarding a contract to a third party and a trustee has received corporate hospitality from that third party in the past.
- 2.4 If it is possible that a conflict of interest may arise, the Trustees must comply with the conflicts of interest procedure set out in the articles of association of the Foundation, as summarised below.
- 2.5 In some cases Trustees may have a conflicting loyalty which is not technically a conflict of interest but which could pose a risk to the reputation of the Foundation. In such cases, it may nonetheless be appropriate for the Trustees to treat it in a similar manner to a conflict of interest (even if they are not **required** to do so under the Foundation's articles of association and this policy) in order to mitigate any reputational risk which might arise from any perception of a conflict of interest. For example, where a Trustee has strongly held views or opinions on a matter to be discussed, this is not a conflict of interest but may give rise to a *perceived* conflict of interest which may need to be managed as a reputational issue. Another example is where a Trustee has a conflicting loyalty that does not arise out of a legal duty (for example, a Trustee is actively involved in a particular local group but is not employed by that group and does not have a formal governance role in the group). This is not technically a conflict of interest but it may nonetheless be appropriate to treat it in a similar manner to a conflict of interest where the situation could pose a risk to the reputation of the Foundation.

3. **Relationship between the Foundation and KPMG**

- 3.1 It is recognised by the Trustees that, although the Foundation is an independent charity, it is closely associated with, and connected to, KPMG. KPMG provides funding to, and shares resources with, the Foundation and the Foundation takes account of KPMG's corporate responsibility priorities when setting its grant-making priorities, provided it is in the Foundation's interests to do so.
- 3.2 As a result, there will often be a coincidence of interests between the two organisations. For this reason, it is considered advantageous for the Foundation for representatives from KPMG to be involved in decision-making relating to the Foundation and this is reflected in the composition of the Foundation's board which includes 'Internal Trustees' appointed from among the partners and staff of KPMG. However, in taking any decisions that concern KPMG, Trustees should be particularly mindful of the need to manage any conflict of interests that arise.
- 3.3 The following are some examples of situations in which, because of the potential conflict of interest, Internal Trustees would not generally be able to take part in decision-making:
 - 3.3.1 where the decision relates to the allocation of activities or funding or the sharing of resources between the Foundation and KPMG;

- 2.5.1 where the decision relates to the impact KPMG's activities may have or are having on the reputation of the Foundation;
- 2.5.2 making a decision which is likely to materially and directly affect the finances of KPMG; or
- 2.5.3 making decisions in relation to a dispute with KPMG.
- 2.5.4 The Foundation's articles of association are structured to ensure that the Trustees will be able to make quorate decisions in the event that all of the Internal Trustees have a conflict of interest.

4. **Overview of the conflicts procedure**

- 4.1 A Trustee must declare any interest in a matter to be decided by the Trustees.
- 4.2 Any conflict between the interests of the Foundation and the interests of a Trustee and any conflict between the duty of loyalty owed to the Foundation and the duty of loyalty a Trustee may have to any other organisation must be:
 - 4.2.1 identified;
 - 4.2.2 managed in accordance with the articles of association; and
 - 4.2.3 minuted.
- 4.3 The law relating to conflicts of interest for companies is complex. It is summarised in APPENDIX 1 for reference. However, identification and management of conflicts of interest is not complex and Trustees who comply with this policy will not breach their legal duties.

5. **Declaring interests**

- 5.1 With the exception of any interest or duty of which the other Trustees are, or ought reasonably to be, already aware, a Trustee must declare:
 - 5.1.1 any direct or indirect interest which he or she has in a proposed transaction or arrangement with the Foundation; and
 - 5.1.2 any direct or indirect interest which he or she has which conflicts or may conflict with the interests of the Foundation or his or her duties to the Foundation.
- 5.2 The Foundation's policy is that:
 - 5.2.1 The Declaration of Interests Form at Appendix 2 must be completed by new Trustees. Trustees should err on the side of caution when completing their Declaration of Interests Form, listing all interests which may give rise to a conflict of interests.
 - 5.2.2 The Foundation will keep a Register of Interests declared by Trustees in the form provided at Appendix 3. The register must be updated when an existing Trustee becomes aware of a new interest and formally reviewed and updated by the Trustees annually.

Before, or at the beginning of each Trustees' meeting, Trustees must make the declarations specified above at paragraph 5.1 by reference to matters on the agenda, whether or not the interest is already

recorded in the Register of Interests. Any new interests declared in this way will be entered in the Register.

6. **Participation in decision-making**

6.1 The articles of association permit Trustees with a conflict of interest to remain, vote and be counted in the quorum in certain limited situations. The starting point is that the Trustee can participate in the decision-making process, be counted in the quorum and/or vote unless:

6.1.1 a majority of the other Trustees participating in the decision-making process decide to the contrary; or

6.1.2 the decision could result in the Trustee or any person who is connected with him or her receiving a benefit. However, there are four benefits where the Trustee can still participate, be counted in the quorum and vote and these are:

(a) the payment of premiums in respect of trustee indemnity insurance;

(b) payment under the trustee indemnity set out in the articles; and

(c) reimbursement of expenses in accordance with the articles.

6.2 Note that even in the situations described in **Error! Reference source not found.** to (c) above, it is still open to the other Trustees to decide that the Trustee should not vote or be counted in the quorum.

6.3 If a majority of the other Trustees decide a Trustee should not participate in the decision-making process, or a Trustee will receive a benefit other than one of the four outlined above then, the Trustee with a conflict of interest must:

6.3.1 take part in the decision-making process only to such extent as in the view of the other trustees is necessary to inform the debate;

6.3.2 not be counted in the quorum for that part of the meeting; and

6.3.3 withdraw during the vote and have no vote on the matter.

6.4 Trustees with a conflict of interest or duties to the Foundation and who have complied with their obligations will not be in breach of their duties to the Foundation by withholding confidential information where disclosure would cause the Trustee to breach any other duty of confidence. Similarly, the Trustee will not be accountable to the Foundation for any benefit expressly permitted under the articles which he or she or any person connected with him or her derives from any matter, office, employment or position.

7. **Additional considerations where interests arise from potential benefits to a Trustee**

7.1 The Trustees and certain persons regarded as “connected” with them under the articles of association cannot receive any benefits from the Foundation except to the extent permitted by:

7.1.1 the articles of association of the Foundation;

7.1.2 the Charity Commission; or

- 7.1.3 the Court.
- 7.2 The benefits permitted under the Foundation’s articles of association are:
 - 7.2.1 benefits to a Trustee (or person who is connected to a Trustee) in their capacity as a beneficiary of the Foundation;
 - 7.2.2 the payment to Trustees of reasonable out of pocket expenses incurred on behalf of the Foundation (although these are not, strictly speaking, a benefit);
 - 7.2.3 payment to Trustees or a person connected to a Trustee of interest at a reasonable rate on money lent to the Foundation;
 - 7.2.4 payment to Trustees or a person connected to a Trustee of a reasonable rent or hiring fee for premises let or hired to the Foundation;
 - 7.2.5 reasonable and proper remuneration to any Trustee or person connected to a Trustee for any goods or services supplied to the Foundation (and including, for a connected person only, services performed under a contract of employment with the Foundation), provided that no more than half the Trustees shall benefit in this way in any financial year;
 - 7.2.6 benefits under a trustee indemnity insurance policy; and
 - 7.2.7 payments to trustees under the indemnity contained in the articles of association.
- 7.3 **Error! Reference source not found.** includes a definition of who is regarded as “connected” to a Trustee.
- 7.4 If a proposed benefit to a Trustee is not permitted under the articles of association, legal advice should be obtained before proceeding.

8. **Situations where all the Trustees have a conflict of interest**

- 8.1 There may be situations where all the Trustees have an interest and arguably a conflict of interest.
- 8.2 In situations where the full board is conflicted, the Trustees should seek legal advice. Options include seeking an order from the Charity Commission (under Section 105 of the Charities Act 2011) sanctioning the proposed action.

9. **Record keeping**

- 9.1 All discussions and decisions about a conflict of interest must be recorded and reported in the minutes of the meeting. The report should record:
 - 9.1.1 any relevant interests of the Trustees;
 - 9.1.2 any conflicts of interest, including any decisions made as to whether a Trustee did or did not have a conflict of interest;
 - 9.1.3 the actions taken to manage the conflict in accordance with the Foundation’s articles of association;

9.1.4 the names of persons present for discussion; and

9.1.5 any other relevant information.

10. **Data protection**

10.1 Any information provided by Trustees in relation to their respective interests will be processed in accordance with the requirements under the General Data Protection Regulation 2016/679, the Data Protection Act 2018 and any other related and applicable data protection and privacy laws. The data will be processed only to ensure that the Trustees act in the best interests of the Foundation. The information will not be used for any other purpose.

11. **Accounting**

11.1 All payments or benefits in kind to the Trustees provided by the Foundation or which are provided to a Trustee in his or her role as trustee will be reported in the Foundation's accounts and annual report, with the amounts received for each Trustee listed for the year in question.

12. **Policy Review**

This policy shall be reviewed periodically and generally every three to five years.

Conflicts of interest and the Companies Act 2006

a) **Under the Companies Act 2006, the Trustees have the following duties in respect of interests and conflicts of interest:**

- 1.1 to avoid situations in which they have, or can have, a direct or indirect interest that conflicts, or might conflict, with the interests of the Foundation (section 175);
- 1.2 to declare an interest in proposed transactions or arrangements (section 177). There is also a separate requirement to disclose interests in an existing transaction or arrangement (section 182); and
- 1.3 not to accept benefits from third parties (section 176). This duty is not infringed if the acceptance of the benefit cannot reasonably be regarded as likely to give rise to a conflict of interest.

b) **The duty to avoid conflicts of interest will not be infringed if:**

- 2.1 the situation cannot reasonably be regarded as likely to give rise to a conflict of interest;
- 2.2 provisions in the articles for dealing with conflicts of interest have been complied with; or
- 2.3 the other directors have authorised the situation. For charitable companies, the directors only have power to authorise a conflict if the articles include such a power.

c) **A director also has a duty (s176) not to accept a benefit from a third party conferred by reason of being a director or doing (or not doing) something as a director.**

This duty is not infringed if the acceptance of the benefit cannot reasonably be regarded as likely to give rise to a conflict of interest.

d) **In addition to the above dealing with disclosure of interests and management of conflicts of interest, there are further requirements under the Companies Act in relation to certain transactions**

- 4.1 If a director's interest or conflict of interest arises in relation to any of the following there are further requirements under the Companies Act that must be complied with before the transaction can proceed:
 - 4.1.1 Long term service contract – see s188 to s189;
 - 4.1.2 Substantial property transactions – see s190 to s196;
 - 4.1.3 Loans to directors – s197 to s214; and
 - 4.1.4 Payments for loss of office – s215 to s222.
- 4.2 Broadly speaking each of the above, in addition to any charity law requirements, requires the consent of the company's members although there are some exceptions.

APPENDIX 2

The KPMG Foundation

Declaration of Interests Form

I, _____, as Trustee of The KPMG Foundation have set out below my interests in accordance with the organisation's conflicts of interest policy.

I am a new Trustee.

I have also completed the Foundation's new Trustee Declaration of Eligibility Form for proposed Trustees.

I am an existing Trustee.

Category	Please provide details of your interests	Please provide details of any interests of a member of your immediate family, "connected" persons (see Appendix 4) or some other close personal connection which are reasonably likely to give rise to a conflict of interest with the Foundation.
Current employment and any previous employment in which you or they continue to have a financial interest.		
Appointments (voluntary or otherwise), eg. trusteeships, directorships, local authority membership, tribunals, etc.		
Membership of any professional bodies, special interest groups or mutual support organisations.		
Investments in unlisted companies, partnerships and other forms of business, major shareholdings (eg. more than 1% or 5% of issued capital) and beneficial interests.		
Gifts of hospitality offered to you by external bodies and whether		

<p>this was declined or accepted in the last twelve months.</p>		
<p>Do you use, or care for a user of the organisation's services?</p>		
<p>Any contractual relationship with the Foundation or its subsidiary.</p>		
<p>Any other interests not covered by the above which could give rise to a conflict of interest.</p>		

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 conflicts of interest policy and for no other purpose.

Signed: _____

Position: _____

Date: _____

This form is based on a model produced by the Institute of Chartered Secretaries and Administrators www.icsa.org.uk and is reproduced with their kind permission.

APPENDIX 3

Register of Trustees' Interests

Name of Trustee	Description of interest	Description of interests of immediate family, "connected" persons (see Appendix 4) or other close personal connection	Date notified	Is the interest current? Y/N

This Register can be used either to record all Trustee interests chronologically as they are disclosed or to have separate pages for each Trustee with their interests recorded chronologically.

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APPENDIX 4

Definition of "connected"

"Connected" means any person falling within one of the following categories:

- a) Any spouse, civil partner, parent, child, brother, sister, grandparent or grandchild of a Trustee; or
- b) The spouse or civil partner of any person in a); or
- c) Any other person in a relationship with a Trustee which may reasonably be regarded as equivalent to such a relationship as is mentioned at a) or b); or
- d) any company, partnership or firm of which a Trustee is a paid director, member, partner or employee, or shareholder holding more than 1% of the capital.

3. Safeguarding policy

The KPMG Foundation (“The Foundation”) provides support to organisations that work with children and young people, through grant-funding and other support. The Foundation is committed to safeguarding and promoting the welfare and wellbeing of children, young people and vulnerable adults and expects all employees, trustees and grant recipients to share this commitment.

Introduction

This policy sets out KPMG Foundation’s approach to safeguarding.

Given the nature of our work as a charitable foundation, we do not usually have direct contact with those who benefit from our work. However, there may be occasions when we may have contact directly with children, young people and young adults but contact is always mediated through and alongside the grantee partner who is primarily responsible for their care. At no time will KPMG Foundation staff, trustees or volunteers, allow themselves to be in a 1-1 situation with any child, young person or vulnerable adult, whilst undertaking Foundation work

This policy reflects relevant legislation and statutory guidance. It must be followed by Foundation staff and trustees.

We expect all organisations that we fund to have their own safeguarding policy and procedures in place and to ensure these are followed or, in exceptional circumstances, to accept and adhere to the Foundation’s policy and procedures if they do not have their own. We will make them aware of the Foundation’s policy and the expectations that we have in relation to safeguarding.

This policy sits alongside the Foundation’s internal safeguarding procedures and our approach to bullying and harassment. In certain circumstances this policy works alongside KPMG LLP’s whistleblowing policy (known as *Speak Up*), as the employer has ultimate responsibility for the Chair and CEO of the Foundation, as the Foundation does not employ any staff.

If an employee, contractor or supplier suspects that the CEO has engaged in wrongdoing in the course of KPMG Foundation business, they should contact the Chair of the Foundation, currently Bina Mehta, Chair of KPMG LLP UK: ChairsOffice@KPMG.co.uk

If the Chair is suspected of wrongdoing, they should contact the Designated Safeguarding Trustee: safeguarding-kpmgfoundation@kpmg.co.uk (currently Sherry Peck).

Full definitions of terms used in this policy are set out in **Definitions**, below.

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Our commitment to safeguarding

The Foundation has a responsibility to protect our staff and trustees as well as others who we come into contact with, in the course of our work. Our Safeguarding Policy applies to all staff, contractors, trustees, any volunteers or anyone working or volunteering on behalf of the Foundation and coming into contact with children and young people.

We believe that:

- the welfare of the child is paramount
- all children have an equal right to protection from all types of harm or abuse, regardless of age, disability, gender reassignment, race, religion or belief, sex, or sexual orientation
- some children can be considered to be more at risk due to the impact of previous experiences, their level of dependency, communication needs or other issues, including being a member of a minority ethnic group, having a disability, being very young (infants are at higher risk) or a young carer (since this group is often isolated as well as protective of those, they are caring for);
- working in partnership with children and their parents or carers, as well as other agencies, is essential in promoting their welfare.

The purpose of this policy is to:

1. protect children young people and adults with care and support needs who are engaged in activity delivered by, or in partnership with, the KPMG Foundation
2. ensure all potential grant recipients have robust processes and policies in place in order to safeguard their service users
3. provide staff, trustees, and partners of the Foundation with the overarching principles that underpin the Foundation's approach to Safeguarding for everyone connected to the Foundation
4. ensure that every individual, regardless of age and vulnerability, is safeguarded
5. this policy seeks to highlight the duty of care all staff / people connected with the Foundation have to ensure a robust approach to safeguarding in their work with young people and adults with care and support needs

We will seek to keep people safe by:

- expecting all organisations we fund to have in place, and annually review, robust safeguarding policies and procedures that are understood and embedded within the organisation
- probing the safeguarding practice of organisations that we fund through questioning their safeguarding policy and practice as part of our grants assessment and monitoring
- where appropriate, sharing relevant safeguarding concerns appropriately
- ensuring all KPMG Foundation staff and trustees have an up to date level of safeguarding knowledge appropriate for their role and providing effective management through supervision and support where necessary
- appointing a Designated Safeguarding Lead (DSL), and a Lead Trustee for Safeguarding;

- providing effective management of employees and volunteers through supervision, support, training and quality assurance measures; recruiting employees and volunteers safely, ensuring all necessary checks are made;
- using our child protection procedures to share concerns and relevant information with agencies who need to know and involving children, parents/carers and families appropriately;
- using our procedures to manage any safeguarding allegations against employees and volunteers appropriately;
- creating and maintaining an anti-bullying environment and ensuring that we have a policy and procedure to help us deal effectively with any bullying that does arise;
- ensuring that we have effective complaints and whistleblowing measures in place;
- ensuring our work is anti-discriminatory and anti-oppressive and recognises the possibility of unconscious bias
- where images are obtained from charity partners/schools, there would need to be consent from the child/parent for the images to be used by the Foundation.

We encourage a culture of learning to continuously improve our approach to safeguarding. We are committed to doing the right thing, being accountable for our actions and learning from incidents and near misses.

Our roles and responsibilities

Everyone in the Foundation has a responsibility for safeguarding and must:

- Familiarise themselves with this policy and the procedures that support it, attending safeguarding training appropriate to their role.
- Implement the safeguarding measures contained in this policy and ensure their behaviour always reflects the principles and practices set out in this policy.
- Know what to do if they have a safeguarding concern, take all concerns seriously and follow Foundation procedures after a safeguarding concern has been raised.

Trustees

Our Trustees have a duty of care to the Foundation, which includes ensuring all reasonable steps are taken to safeguard people from abuse, managing risk and protecting the reputation of the Foundation. The Trustees may delegate the day to day work for safeguarding to the positions below but they retain ultimately responsible for safeguarding within the Foundation.

Trustees are responsible for:

- approving the Foundation's Safeguarding Policy and overseeing its implementation and effectiveness and ensuring this is reviewed on an annual basis.
- ensuring the Foundation is compliant with Charity Commission regulations and that all serious incidents are reported to the Charity Commission.
- ensuring internal reviews are conducted following all safeguarding incidents and the learnings are reviewed by the Board.
- appointing a Designated Safeguarding Lead and Designated Safeguarding Trustee.

Executive Leadership Team

The Chief Executive Officer (CEO) is accountable to the Board of Trustees for all safeguarding matters. The CEO will ensure that safeguarding underpins all decisions made by the Foundation by:

- Maintaining a clear organisational and operational focus on safeguarding staff, adults with support or care needs and children.
- Making sure relevant statutory requirements and other national standards are met.

Contacts: Safeguarding Leads

The trustees have delegated operational responsibility to the CEO of the KPMG Foundation, who is the Foundation's **Designated Safeguarding Lead (DSL)**.

- **DSL: Judith McNeill, CEO** judith.mcneill@kpmg.co.uk

The DSL is responsible for ensuring the implementation of the safeguarding policy. Their responsibilities are to ensure:

- employees, volunteers and trustees are made aware of this policy and related procedures, and receive appropriate information on recognising signs of abuse and dealing with disclosures when they first join the Foundation as part of their induction. Trustees and staff review this policy and procedures on an annual basis.
- any concerns raised or reported are discussed, recorded and dealt with appropriately and where necessary referred to the appropriate statutory agencies
- procedures are reviewed, and the policy updated annually

In their absence, or where any concerns relate to them, the **Designated Safeguarding Trustee (DST)** takes the lead.

- **DST: From 2023 is Sherry Peck, (CEO of Safer London), who can be contacted at:**
safeguarding-kpmgfoundation@kpmg.co.uk

The Designated Safeguarding Trustee takes a lead role on the Board in supporting the development, implementation and review of the organisation's safeguarding policies and procedures. They also support the Designated Safeguarding Lead to make sure that everyone - including Trustees, staff and volunteers - are aware of the policies and procedures and what to do if they are worried about a child or adults with care and support needs.

The Designated Safeguarding Trustee supports the Designated Safeguarding Lead and takes the lead at a Board level, when it comes to safeguarding. This includes:

- monitoring of policy implementation to ensure consistency and compliance.
- providing advice and support to Trustees and staff.
- ensuring Trustees are made aware of their safeguarding responsibilities and receive training relevant to their role.
- ensuring that the Foundation's safeguarding policy is reviewed annually.
- supporting staff with reviewing safeguarding policies of partners we work with.
- the Designated Safeguarding Trustee is accountable to the Chair of the Board.

Safer Recruitment, Training and Development

Both the Foundation and all those in receipt of grants, should follow Safer Recruitment processes and should be able to evidence this – for example by recording DBS clearance appropriate to the role, having clear processes regarding vetting and selection procedures and reference checks.

Given the limited contact with children or other vulnerable groups, Foundation Trustees and staff are not required to undergo a DBS check. However, the Foundation uses safer recruitment practices, we assess the level of risk and eligibility for DBS checks of all employees who have direct contact with children and/or vulnerable adults and undertake the appropriate level of check where required. To assess who may need a DBS check, we refer to <https://www.gov.uk/find-out-dbs-check>

Training and Workforce Development: Both the foundation and all those in receipt of grants should have clear safeguarding training in place for all involved in the organisation– including staff, trustees and volunteers

Our Safeguarding Leads are available to provide support and advice to staff. In addition, the Foundation is a member of the [Funder Safeguarding Collaborative | Funders Collaborative Hub](#) which provides a range of resources to support staff.

Code of Conduct

We expect all staff to abide by the following safeguarding code of conduct in all aspects of their work. Any breach of this code of conduct will be taken seriously and may result in disciplinary action.

All staff are expected to:

- Be familiar with the Foundation’s safeguarding policy and their responsibilities.
- Treat everyone with dignity and respect, and without bias or favouritism, in accordance with our Equality, Diversity and Respect policy (to request a copy of this policy, please email Judith McNeill, Foundation CEO, judith.mcneill@kpmg.co.uk).
- Never use language and behave in a way that is harassing, abusive, sexually provocative or demeaning.
- Take all safeguarding concerns seriously and report all concerns, suspicions and allegations as soon as possible, in line with the Foundation’s procedures.

When visiting our charity partners or interacting with children and adults with care and support needs:

- Behave in a calm, positive, supportive and respectful manner.
- Check with project staff whether they have any safeguarding measures or guidelines on conduct which they would like you to follow.
- Ensure you are not left alone with a child or adult with care and support needs, including travelling alone with them.
- Never provide personal details to a child or adult with care and support needs, request their contact details, make friends with them or engage with them online.
- Never develop inappropriate relationships with children including engaging in any form of sexual activity with a child, regardless of the age of consent or local legislation and customs.
- Never engage in sexual relationships with adults with care and support needs participating in projects funded by the Foundation.

- Never use physical punishment or discipline or force of any kind towards children or adults with care and support needs.
- Only take photographs or video recordings where you have explicit authorisation from the Foundation and the funding partner involved to do so and appropriate consent has been obtained from the individual, including written parental consent for children under the age of 18.

Raising a safeguarding concern to the Foundation

Safeguarding concerns or allegations come to light from a wide variety of sources. Foundation staff as well as external stakeholders, such as members of the public or the organisations we fund, can raise a safeguarding concern related to the Foundation's work or an organisation we fund. You can contact us:

- By emailing our Designated Safeguarding Lead Judith McNeill, CEO judith.mcneill@kpmg.co.uk

If your concern relates to the Designated Safeguarding Lead you can ask to speak to our Designated Safeguarding Trustee (Sherry Peck) at safeguarding-kpmgfoundation@kpmg.co.uk

If you have concerns, relating to safeguarding, about a KPMG Foundation colleague, volunteer or Trustee you should contact the Designated Trustee with safeguarding responsibility or the Chair of trustees: Chair of Trustees: Bina Mehta (ChairsOffice@kpmg.co.uk)

What happens when the Foundation receives information about a safeguarding concern?

Safeguarding is everyone's responsibility. If you are concerned about someone's immediate safety, contact the emergency services via 999 as soon as possible. Inform the KPMG Foundation DSL once it is safe to do so.

If you suspect that abuse may have happened, or someone is at risk of being harmed:

- it is not your role to investigate, but it is your role to document the facts as you know them;
- speak to the KPMG Foundation DSL Lead; follow their advice about what to do next which could include:
 - If the concern relates to a child, contacting the child's local Children's Services for guidance and where relevant, to make a referral and follow up with a telephone call and in writing within 24 hours.
 - If the concern relates to an adult, contacting their local Adult's Social Care for guidance and where relevant to make a referral and follow up with a telephone call and in writing within 24 hours.
 - The Foundation recognises the importance of information sharing across agencies and You may need to liaise with appropriate agencies including social work teams, police, probation, and health professionals in line with local procedures and at all times take necessary action to protect children at risk from immediate and future harm. The DSL will advise you and support your decision making.
 - Ensure a serious incident report is sent to the Charity Commission, when deemed necessary when deemed necessary and agreed in collaboration with the DSL and safeguarding Trustee
 - If there is an allegation or concern that a Trustee, employee or volunteer has behaved in a way that has harmed, or may have harmed, a child or adults with care and support needs then this must be taken seriously and dealt with sensitively and promptly, regardless of where the alleged incident took place.
 - Depending on the situation, an appropriate response may involve:
 - Reporting the allegation to the police and liaising with them on any investigation into a possible criminal offence
 - Reporting the allegation to the local Children's Services or Adult Social Care and liaising with them regarding any further action that may be required

- the Foundation following relevant disciplinary procedures with individuals concerned, including conducting an internal investigation where one is not being conducted by other agencies.
- Safeguarding Trustee would be made aware and would have oversight of the actions taken to ensure an effectively and timely response
- Safeguarding Trustee would make wider Trustee board aware of the concern and actions taken by the Foundation

Where a crime has been, or may have been committed, or if anyone is in immediate danger, you must report this to the Police and/or contact emergency services.

Responding to a disclosure

Records must be clear, accurate and factual.

Where possible, try to record direct quotes of any disclosures that have been made.

Keep in mind that your records exist to protect children and yourself.

When responding to concerns or allegations of harm, the KPMG Foundation will:

- Never ignore anything that might indicate abuse is taking place.
- Always record everything clearly and accurately.
- Work collaboratively with other professionals.

The DSL Lead will keep a record of all decisions and actions and that these are held securely with limited access.

Learning from incidents

The DSL and Safeguarding Trustee will think about lessons learned. This will be shared with Trustees and others, as relevant, and will inform the annual review of the safeguarding policy.

Complaints

Any complaint about the way we have handled a safeguarding concern should be made in accordance with our [complaints policy](#) and will be addressed accordingly in a fair and thorough manner.

Volunteering

The KPMG Foundation is unlikely to have volunteers who are not KPMG employees, and any such volunteers would be advised to adhere to the good practice guidelines set out in the KPMG Volunteering policy.

However, the KPMG Foundation CEO would undertake to conduct appropriate selection, induction, training, monitoring and support of any volunteers for the charity.

Review of the Safeguarding Policy

This policy will be reviewed by Trustees and signed off by the Board every 12 months, or following any legislative changes, whichever comes first.

- DATE THE DRAFT POLICY WAS REVIEWED: AUTUMN 2023
- **DATE THE REVISED POLICY APPROVED: 14 NOV 2023**
- DATE OF NEXT REVIEW: NOVEMBER 2024

Thanks to the [Funder Safeguarding Collaborative](#) | [Funders Collaborative Hub](#) for sharing guidance and materials that helped us develop this policy

APPENDIX: Definitions

1. What is abuse?

Abuse and neglect are forms of maltreatment. A person may abuse or neglect a child by inflicting harm or by failing to act to prevent harm. Children may be abused in the family, by a peer, within an institution or a community setting, by those known to them, or by a stranger

2. Types and categories of abuse and neglect:

Physical – deliberately physically hurting a child. This can take a variety of forms including hitting, pinching, shaking, throwing, poisoning, burning or scalding, drowning or suffocating a child. Physical abuse can happen in any setting including outside the home. Physical harm may also be caused when a parent or carer fabricates the symptoms of, or deliberately induces illness in a child.

Sexual – any sexual activity with a child. Sexual abuse may involve physical contact, including assault by penetration (for example, rape or oral sex) or non-penetrative acts such as masturbation, kissing, rubbing and touching outside clothing. It may include non-contact activities such as involving children in the production of sexual images, forcing children to look at sexual images or watch sexual activities, encouraging children to behave in sexually inappropriate ways or grooming a child in preparation for abuse (including via the internet).

Emotional – persistent emotional maltreatment of a child. Emotional abuse may involve deliberately telling a child that they are worthless, unloved or inadequate. It may include not giving a child opportunities to express their views, deliberately silencing them, or making fun of what they say or how they communicate. Emotional abuse may involve serious bullying – including online bullying through social networks, online games or mobile phones – by a child’s peers. It is also sometimes called psychological abuse and it can have severe and persistent adverse effects on a child’s emotional development.

Neglect – is a pattern of failing to provide for a child’s developmental needs, whether it be adequate food, clothing, hygiene, supervision or shelter. It is important that practitioners remain alert and do not miss opportunities to take timely action. Children who are neglected often also suffer from other types of abuse.

More recent variations and types of abuse are also now being recognised, for example female genital mutilation. Staff should always discuss any concern they have about a child, with the DSL, if they have any concerns about a child that falls outside of the definitions described.

References

- Charity Commission Guidelines www.gov.uk/government/publications
- NCVO Guidelines <https://www.ncvo.org.uk/help-and-guidance/safeguarding/#/>
- <https://www.resourcecentre.org.uk/information/safeguarding/>
- NSPCC Guidance on Safeguarding Policies <https://learning.nspcc.org.uk/safeguarding-child-protection>
- The Children Act, 1989; and The Children Act, 2004 <https://www.legislation.gov.uk/ukpga/1989/41/contents>
- Care Act 2014 <https://www.legislation.gov.uk/ukpga/2014/23/contents/enacted>

Working Together to Safeguard Children

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/942454/Working_together_to_safeguard_children_inter_agency_guidance.pdf

4. Anti-bribery, corruption and money laundering policy

Trustees should be aware that the CEO of the KPMG Foundation has undertaken and passed the requirements of the KPMG Anti-bribery and Money Laundering training (for non-audit directors), which is repeated on an annual basis.

Whilst the UK charity environment is not immune to bribery and money laundering, most NGO attention on this topic has been focused on an international context, particularly for those operating in parts of Asia and Africa.

For reference the key elements of the 2010 Bribery Act are highlighted below:

The Bribery Act 2010 : The Bribery Act 2010 came into force on 1 July 2011 and in summary, it defines the act of bribery as the giving or taking of a reward in return for acting dishonestly and/or in breach of the law.

The policy covers all employees. Others, who work with the Foundation such as trustees, will also be required to follow the legislation.

To ensure that all working at or with the Foundation are clear about the meaning of this Act, the four offences under the Act are set out below:

1. Bribing another person The offering, promising or giving of a reward to induce a person to perform a relevant function or activity improperly.

2. Being bribed The accepting of, agreeing to accept or requesting of, a reward in return for performing a relevant function or activity improperly. A 'relevant function or activity' includes any activity of a public nature or any activity connected to a business. 'Acting improperly' will be any breach of what a reasonable person in the UK would expect in relation to the performing of the function or activity. However, note that the offences apply even if the function or activity is not taking place in the UK.

3. Bribing a foreign public official This is a specific offence of trying to influence a foreign public official with the intention of obtaining or retaining business in a situation where the public official was not permitted or required by law to be influenced.

4. Failure to prevent bribery This - the 'corporate offence' - occurs when an organisation fails to stop people who are operating on its behalf from being involved in bribery. This offence could occur as a result of the activities of a range of people working on behalf of the organisation – an employee, consultant or agent, for example – if those individuals were involved in accepting or receiving a bribe which resulted in the organisation gaining or retaining business. This is a change to the current approach to the law where only bribery involving senior managers is likely to result in legal action. Note that the offence of bribery relevant to this Act could be committed in the UK or overseas. Specifically offences may be prosecuted if:

- committed by a British national or corporate or individual who is ordinarily resident in the UK regardless of where the offence was committed, and/or
- any act or omission which forms part of the act is committed in the UK.

If an offence is committed, then both the organisation and its trustees can receive sanction, including unlimited fines. The possible sanction for an individual involved in bribery is 10 years in prison.

At the KPMG Foundation, the main area of focus in relation to this Act is potentially around events, hospitality, and primarily the decisions around grant making.

5. Data Protection Policy & Privacy

Introduction

Under the Data Protection Guardianship Code, overall **responsibility for personal data in a not for profit organisation rests with the governing body. In the case of KPMG Foundation, this is the Board of Trustees.**

The Board of Trustees delegate tasks to the CEO. The CEO is responsible for:

- understanding and communicating obligations under the Act
- identifying potential problem areas or risks
- producing clear and effective procedures

All employed staff and trustees who process personal information must ensure they not only understand but also act in line with this policy and the data protection principles.

Breach of this policy will result in disciplinary proceedings.

Privacy notice

The KPMG Foundation operates under the privacy policy of KPMG found here:

[Privacy - KPMG United Kingdom \(home.kpmg\)](#)

It also has its own separate registration with the **Information Commissioners Office** as a Tier 1 charity, (reference ZB053609) until April 2023, although it does not routinely process personal information.

The Foundation holds no personal information beyond the names, addresses and other contact details of Trustees, and key personnel in the organisations it supports or potentially could support. The Foundation stores no data on 'beneficiaries'. As the KPMG Foundation is 'hosted' by KPMG in their offices, and operates within the KPMG data environment, the following statement makes clear the relationship between the two with regards the storage and retrieval of data and data protection.

Relationship between KPMG and the Foundation

The parties acknowledge and agree that the relationship between them pursuant to this agreement is not intended to constitute that of a controller and a processor, and that for the purposes of the Data Protection Legislation the parties shall be joint controllers with respect to any Data they process for the Agreed Purposes described in the Appendix to this Schedule.

The parties will comply with KPMG's data protection policies (as notified by KPMG to the Foundation), including (without limitation): KPMG's Data Protection Policy, Data Retention Policy, Acceptable Use Policy, BYOD Policy, IT Password Policy, IT Security Policy and USB Policy.

Compliance with Data Protection Legislation

The parties shall use all reasonable endeavours to comply with their respective obligations under the Data Protection Legislation which arise in connection with their processing of the Data under this agreement and neither party shall by any act or omission knowingly cause another party to be in breach of that other party's obligations under the Data Protection Legislation.

The parties shall co-operate to ensure that affected data subjects are provided with transparent information regarding the processing of their personal data, which may be via the parties' separate privacy notices, or via a joint privacy notice.

Without prejudice to the generality of the paragraphs above (in this section):

The parties shall ensure that they have lawful grounds under the Data Protection Legislation for the processing of the Data; and

No party shall engage a processor (or any replacement) to carry out any processing activities in respect of the Data without entering into binding terms with that processor which satisfy the requirements of the Data Protection Legislation.

Security Measures

The parties shall implement and maintain appropriate technical and organisational measures to safeguard the Data against personal Data Breaches.

Data subject requests

The parties shall promptly notify each other on receipt of a request from a data subject to have access to his or her personal data.

KPMG shall be the point of contact for, and shall take conduct of the handling of, any such requests including those received by the Foundation.

The Foundation shall provide such information and co-operation and take such action as KPMG reasonably requests in relation to any request received under this paragraph within the timescales reasonably required by KPMG.

International data transfers

No party shall transfer Data to any country outside the European Economic Area or the UK unless that party ensures that (as required to comply with applicable Data Protection Legislation):

The transfer is to a country approved by the Information Commissioner's Office or the European Commission as providing adequate protection; or

There are appropriate safeguards in place as required by the Data Protection Legislation; or

It can rely on a derogation from the relevant obligations under the applicable Data Protection Legislation.

Data Breaches

If a Data Breach occurs, the party which becomes aware of the Data Breach shall:

- Notify the other party of the Data Breach without undue delay; and
- Provide the other party without undue delay with such details as that other party reasonably requires regarding:
- The nature of the Data Breach, including the categories and approximate numbers of data subjects and a description of the personal data affected;

The likely consequences of the Data Breach; and

Any measures taken or proposed to be taken by the notifying party to address the Data Breach, including, where appropriate, measures to contain the Data Breach and mitigate its possible adverse effects.

The parties will co-operate in good faith to ensure that such Data Breach is appropriately dealt with in accordance with the Data Protection Legislation, including (where applicable) notification to the Information Commissioner's Office and/or relevant EU data protection authority within the timescales required by the Data Protection Legislation.

In respect of any Data Breach which KPMG or the Foundation considers likely to cause high risk to a data subject, KPMG will notify the affected data subjects without undue delay.

Direct Marketing

Where the parties process Data for the purposes of direct marketing, they shall work together to ensure that:

Any necessary consent has been obtained from the relevant data subjects to allow the Data to be used for the purposes of direct marketing in compliance with the Data Protection Legislation; and

Effective procedures are in place to allow affected data subjects to opt-out from having their personal data used for such direct marketing purposes (including, for the avoidance of doubt, procedures in place between KPMG and the Foundation to effectively manage and comply with such opt-out requests).

Retention and Deletion of Protected Data

Each party shall retain and delete Data processed under this agreement in accordance with KPMG’s relevant data/record retention policies.

Conflicts

In the event of any conflict, this Schedule shall prevail over any other provision of this agreement.

Appendix to Data Protection policy

Agreed Purposes for which the parties are joint controllers	Storage, retrieval and analysis of data necessary for running the KPMG Foundation charity efficiently and effectively. The Foundation is a grant making organisation and will therefore ordinarily hold data on organisations, their programmes and projects, rather than data on individuals
Types of Data	Primarily information about organisations, representatives of organisations (usually senior staff or trustees), organisational finances and any quantifiable outputs from their programmes and projects, most of which is already in the public domain through annual reports and accounts
Special Categories of Protected Data (if applicable) <i>this would include any of the following categories of personal data: racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data, health, sex life or sexual orientation</i>	N/A There is no requirement for the Foundation to hold any ‘protected data’ on individuals
Categories of data subject whose personal data will be processed	N/A There are no plans or requirements for the Foundation to be processing any personal data

The KPMG Foundation holds limited personal data on charities funded, Trustees and working personnel. The data includes Names, Address, Email Addresses and Telephone Numbers. The KPMG Foundation complies with the GDPR policy by the following actions:

Deleting of personal data once no longer required (for example once the funding of a charity has expired or a Trustees has retired from theBoard)

Storage of files on the KPMG Collaboration site and those containing personal data to be individually password protected.

Password protection of all computers

Any files containing personal data, such as the application forms, to be individually password protected

Letters to be sent to Trustees and Grantees confirming that the personal data will not be shared outside of the Foundation.

KPMG Foundation website data is currently held on the KPMG.co.uk website and therefore protected by KPMG's privacy policy.

6 Additional checks

The CEO and/or advisers of The Foundation will conduct a thorough assessment of any charities/social enterprises or other not for profit organisations being considered for a grant. However, there may be occasions when new organisations, or those not previously known to us, require a greater degree of scrutiny.

In such cases, a) the KPMG Corporate Responsibility team will undertake a 'reputational' screening of the organisation, its senior staff and Trustees, and b) the KPMG charities team may be consulted, to advise on any financial issues that appear complex or concerning.

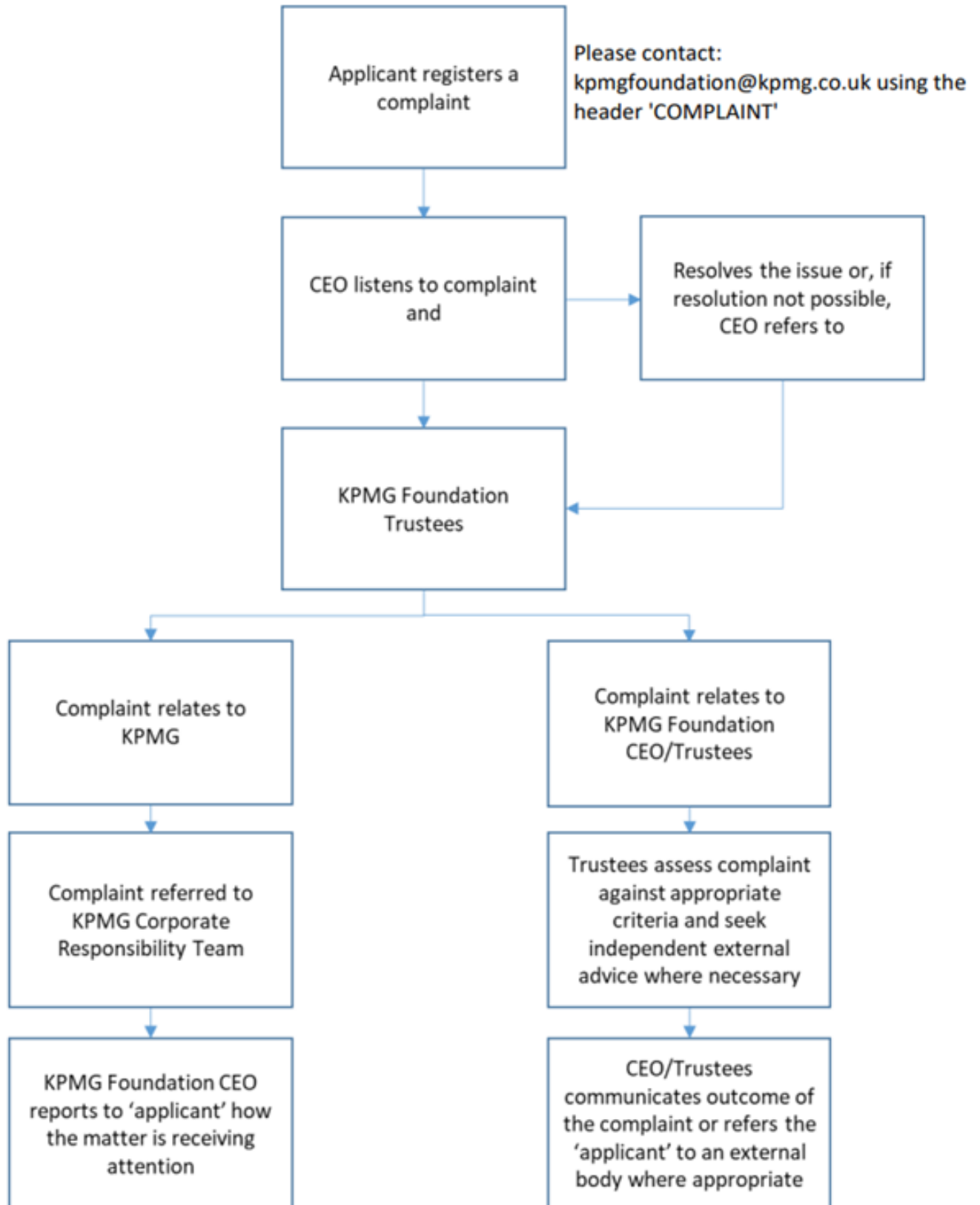
KPMG, on a pro bono basis, may undertake a Forensic Check on some/all projects funded, or being seriously considered for funding, by the KPMG Foundation.

These checks incorporate the following:

- Charitable status of the organisation
- Sanctions screen of charity
- Registered address
- Nature of activities and objectives
- Names of any settlors (if a trust)
- Names of classes of beneficiaries
- Names of Directors/Trustees
- PEP screen of trustees
- Sanctions screen of trustees
- The charity's source of wealth (only if high risk)
- Nature of services being supplied
- Adverse media search

7. Complaints Policy and Procedure

The KPMG Foundation Trustees commit to acknowledging a complaint within 72 hours and aspires to resolve within 6 weeks. If a resolution cannot be found the complainant has the right to refer to the Charity Commission to undertake an investigation.



8. Trustees Terms of Reference

Trustee role and responsibilities guidance from the Charity Commission:

Charity trustees are the people who share ultimate responsibility for governing a charity and directing how it is managed and run. Trustees must:

- always act in the best interests of the charity – you must not let your personal interests, views or prejudices affect your conduct as a trustee
- act reasonably and responsibly in all matters relating to your charity – act with as much care as if you were dealing with your own affairs, taking advice if you need it
- only use your charity’s income and property for the purposes set out in its governing document
- make decisions in line with good practice and the rules set by your charity’s governing document, including excluding any trustee who has a conflict of interest from discussions or decision-making on the matter
- *REFERENCE: The essential trustee: what you need to know, what you need to do* See https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/866947/CC3_feb20.pdf

Governance of the KPMG Foundation:

Established in 2000 under a Trust Deed, the Foundation exists to improve the lives of the most vulnerable children and young people in the UK. It is an independent charity supported by KPMG and is primarily a grant making organisation, awarding approx. £1m per year to a small number of charities. Following a governance review, the charity was incorporated in 2021, with new Articles of Association – where Trustee liability is more clearly defined and limited.

The Board currently comprises four people from within the KPMG family (including a current Vice Chair of the firm, who is nominated as the Chair of the Foundation), and four people who are external to it. The CEO, whilst employed by the firm, works 100% of her time on the Foundation, and the charity is supported by finance, admin. and other KPMG specialists.

The Foundation has a small finance and investment sub-committee and benefits from independent legal and investment advice (from Bates Wells and Sarasin Partners).

Meetings & time commitment:

The Board meets three times a year for approx. 3 hours, with an annual ‘awayday’ for review and planning. Trustees may also be invited to give some additional time, using their experience and contacts on specific issues, or ad hoc meetings with key stakeholders.

Meetings are generally face to face is possible or hybrid. They are usually held at KPMG offices, although one meeting a year would be hosted, often by a charity partner.

Decision making:

Trustees make decisions collectively and usually by consensus. Papers are distributed approx. one week in advance of Board Meetings and it is expected that all Trustees will attend regularly, ready to constructively contribute to discussions and decisions, acting independently in the best interests of the charity.

Terms of office:

Trustees are appointed by the whole Board for an initial three year period, with a further 3 years by mutual agreement, and in some cases for a third term (maximum term of 9 years).

Other:

More information on the Foundation’s finances, strategy, priorities and people, can be found on the website <https://kpmgfoundation.org.uk>

9. Nomination Committee Terms of Reference

Introduction

The Terms of Reference for the KPMG Foundation's Nomination Committee have been drawn up with reference to ICSA's guidance^{*} with appropriate adjustments made for a grant making charity. Their guidance note proposes model terms of reference for the nomination committee of a company seeking to comply fully with the requirements of the UK Corporate Governance Code, published September 2012 (the Code). It is based on best practice as carried out in some of the UK's top listed companies.

The Code states that:

'There should be a formal, rigorous and transparent procedure for the appointment of new directors to the board.'

It also provides that:

'There should be a nomination committee which should lead the process for board appointments and make recommendations to the board.'

The Code states that every company should be headed by an effective board which is collectively responsible for the long-term success of the company. The board and its committees should have the appropriate balance of skills, experience, independence and knowledge of the company to enable them to discharge their respective duties and responsibilities effectively. All directors should be able to allocate sufficient time to the company to discharge their responsibilities effectively.

Terms of Reference

1. Membership

- i. The committee shall comprise at least two trustees. A majority of the members of the committee shall be external trustees.
- ii. Only members of the committee have the right to attend committee meetings. However, other individuals such as other trustees, the Director, and external advisers may be invited to attend for all or part of any meeting, as and when appropriate and necessary.
- iii. The chair of the committee is appointed by the chair of the Foundation. Committee members are appointed by the nomination committee chair.

2. Secretary

The Foundation secretary or his or her nominee shall act as the secretary of the committee.

3. Quorum

The quorum necessary for the transaction of business shall be two.

**Guidance note: Terms of reference for the nomination committee ICSA, June 2013, downloaded 27 April 2018, <https://www.icsa.org.uk/download-resources/downloadt?fileId=3320>*

Frequency of meetings:

The committee shall meet at least once a year and otherwise as required.

Notice of meetings

4. Meetings of the committee shall be called by the secretary of the committee at the request of the committee chair.
5. Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the committee, any other person required to attend and all other non-executive directors, no later than five working days before the date of the meeting. Supporting papers shall be sent to committee members and to other attendees as appropriate, at the same time.

Minutes of meetings

6. The secretary shall minute the proceedings and resolutions of all committee meetings, including the names of those present and in attendance.
7. Draft minutes of committee meetings shall be circulated promptly to all members of the committee. Once approved, minutes should be circulated to all other members of the board unless in the opinion of the committee chairman it would be inappropriate to do so

Duties

The committee shall:

8. regularly review the structure, size and composition (including the skills, knowledge, experience and diversity) of the board and make recommendations to the board with regard to any changes
9. give full consideration to succession planning for trustees and other senior executives in the course of its work, taking into account the challenges and opportunities facing the Foundation, and the skills and expertise needed on the board in the future
10. be responsible for identifying and nominating for the approval of the board, candidates to fill board vacancies as and when they arise
11. before any appointment is made by the board, evaluate the balance of skills, knowledge, experience and diversity on the board, and, in the light of this evaluation, prepare a description of the role and capabilities required for a particular appointment. In identifying suitable candidates the committee shall:
 - i. consider candidates from a wide range of backgrounds
 - ii. consider candidates on merit and against objective criteria and with due regard for the benefits of diversity on the board, including gender, taking care that appointees have enough time available to devote to the position
 - vii. prior to the appointment of a trustee, the proposed appointee should be required to disclose any other business interests that may result in a conflict of interest and be required to report any future business interests that could result in a conflict of interest
 - viii. ensure that on appointment to the board, trustees receive a formal letter of appointment setting out clearly what is expected of them in terms of time commitment, committee service and involvement outside board meetings
 - ix. work and liaise as necessary with all other board committees
 - x. formulating plans for

The committee shall also make recommendations to the board concerning

- vii. formulating plans for succession for trustees and senior executives
- viii. any matters relating to the continuation in office of any trustees at any time including the suspension or termination of their service.

9. Reporting responsibilities

- i. the committee chair shall report to the board on its proceedings after each meeting on all matters within its duties and responsibilities
- ii. the committee shall make whatever recommendations to the board it deems appropriate on any area within its remit where action or improvement is needed
- iii. the committee shall produce a statement to be included in the annual financial statements. This will include the process used to make appointments and the board's policy on diversity, including gender.

10. Other matters

The committee shall with trustee approval:

- i. have access to sufficient resources in order to carry out its duties, including access to the secretariat for assistance as required
- ii. arrange for periodic reviews of its own performance and, at least annually, review its terms of reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the board for approval.

10. Whistleblowing policy

This policy is based directly on guidance from the Charity Commission - June 2019 titled: **Report serious wrongdoing at a charity as a worker or volunteer**

(NB – this policy is included in the unlikely event that the CEO of the Foundation has serious unresolved issues with the Chair or other Trustees, and all other avenues for investigation or mediation have failed; any concerns about the CEO by the Trustees, would be dealt with as a performance or conduct issue; all other ‘complaints’ from an external source about the charity, its CEO/Trustees, would be dealt with under the complaints policy).

What to report to the Charity Commission: You can report things that have happened, are happening or are likely to happen.

Only report issues to us (the Charity Commission) that could seriously harm	Examples of serious harm include:
<ul style="list-style-type: none"> • the people a charity helps • the charity’s staff or volunteers • services the charity provides • the charity’s assets • the charity’s reputation 	<ul style="list-style-type: none"> • if someone’s health or safety is in danger, for example if a charity does not use its safeguarding policy • a criminal offence, for example theft, fraud or financial mismanagement • if a charity uses its activities as a platform for extremist views or materials • loss of charity funds, for example when a charity loses more than 20% of its income or more than £25,000 • if the charity does not meet its legal obligations, for example if someone uses a charity for significant personal advantage

Who else to tell - You should also tell:

- [the police](#) about a crime or if you’re worried someone’s safety
- HMRC if you have concerns about tax, like [money laundering](#) or [tax evasion](#)
- [Action Fraud](#) if you suspect fraud
- the police if you [suspect terrorist activity](#)

Protection from unfair treatment at work

If you are a charity worker and report certain types of wrongdoing, this is known as ‘whistleblowing’. Your employer must not treat you unfairly at work because you blow the whistle. If the information you report, and how you report it meets specific requirements the law will protect you. You must:

- be a worker, not a volunteer
- reveal the information in the public interest
- reveal certain types of wrongdoing
- tell the right person or organisation

Read [‘Whistleblowing for employees’](#) to understand: whether protection applies to your situation; what to do if you’re treated unfairly after whistleblowing.

The Charity Commission cannot tell you if your whistleblowing disclosure is protected under the law, or give legal advice.

Get independent advice

If you need advice about blowing the whistle on a charity call [Protect's](#) free and confidential advice line telephone: **0800 055 7214**; *Protect*, a specialist whistleblowing charity, can help explain:

- what types of wrongdoing you can report
- your legal rights
- next steps if you decide to report something

Report your concern to the Charity Commission

Email whistleblowing@charitycommission.gov.uk and answer these questions:

1. What is the name of the charity? Include its [registration number](#) if it's registered.
2. What is your name?
3. What is your role at the charity? If you no longer work for the charity, tell us when you left.
4. Are you a charity employee or a volunteer?
5. What is your concern?
6. What impact does it have on the people the charity helps, its assets, services, staff or reputation?
7. Have you followed your charity's complaints procedure or raised it with the charity's trustees? What was the response? If you have not raised it with your charity, please explain why not.
8. Have you contacted other organisations, like the police or HMRC? Include reference numbers, the name of who dealt with it, and their response if you have.
9. Do you give permission to us to reveal your identity to the charity's trustees?
10. If you attach evidence to your email, how is it relevant to your concern?

Read our privacy notice about how we process your data when you [contact us as a whistleblower](#).

It is a criminal offence to knowingly or recklessly provide false or misleading information to the Charity Commission.

Support your information with evidence

It is good to have evidence that supports your concern. Evidence can help us assess the risk your issue poses to the charity. When telling us about your concern, try to include:

- names and roles of people involved
- names and roles of people who know about the issue, for example the charity trustees
- specific dates for when events took place
- specific amounts if you report a financial concern
- links to articles if the press has reported on it

Do not break the law to give us evidence. If you are not sure whether you should share information with us, get independent advice, for example from [Protect](#).

Please avoid including any personal data which may be unnecessary for the purposes of the report.

Report concerns anonymously

You do not need to give us your identity or contact details, but it is helpful if you do. If you report concerns anonymously it might:

- make it more difficult for us to investigate your concern
- be harder to argue that any unfair treatment at work was as a result of blowing the whistle, because we do not have a record of you
- be harder for us to conduct an investigation in a way that could protect you from being identified

Confidentiality

We will not disclose your identity without your consent, unless there are legal reasons that require us to do so. For example, we may need to tell the police if a vulnerable person is at risk of being harmed. In some cases it may be possible for the charity to identify the source of the information because of the details of the situation.

What we do with your concern

When we receive your email, we check the issue falls under our responsibility and consider the impact on the charity or those it helps. To do this we look at:

- what the issue is
- what impact it has on the people the charity helps
- the impact on the charity's assets and services
- the impact on the charity's staff and volunteers
- the impact on the charity's reputation or on public trust and confidence in the charity sector
- who reported the issue
- the supporting evidence

If we determine there is something seriously wrong in the charity, we will investigate and work with the charity to address the issue. If we need more information we will contact you. We do not give updates on our investigations, but when we finish our investigation we will let you know the outcome. If cases are complex they usually take several months to finish.

If we determine there is a lower risk to the charity or the people it helps, we will record your concern. If you raise a concern about something that is not in our remit, for example personal grievances, we will let you know we will not investigate it.

11. Serious incident reporting

The Charity Commission updated its guidance on this topic in 2019 and considers non-disclosure of a serious incident, as a serious issue! Trustees should therefore be aware of this guidance which applies to self-reporting, as well as reporting any incidents relating to our charity partners.

NB: A question has recently been added to the Grant Report submitted at half yearly intervals from our charity partners, about Serious Incident Reporting.

How to report a serious incident in your charity

Guidance for charity trustees about serious incidents: *how to spot them and how to report*

Last updated 14 June 2019

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The responsibility to report

The Charity Commission requires charities to report serious incidents. If a serious incident takes place within your charity, it is important that there is prompt, full and frank disclosure to the Commission. You need to report what happened and, importantly, let the Commission know how you are dealing with it, even if you have also reported it to the police, donors or another regulator.

This guidance helps charity trustees identify serious incidents. It also explains how to report them and what to report.

What is a serious incident?

A serious incident is an adverse event, whether actual or alleged, which results in or risks significant:

- harm to your charity's beneficiaries, staff, volunteers or others who come into contact with your charity through its work (who are collectively referred to throughout this guidance as people who come into contact with your charity through its work)
- loss of your charity's money or assets
- damage to your charity's property
- harm to your charity's work or reputation

For the purposes of this guidance, "significant" means significant in the context of your charity, taking account of its staff, operations, finances and/or reputation.

Who should report?

The responsibility for reporting serious incidents rests with the charity's trustees. In practice, this may be delegated to someone else within the charity, such as an employee or the charity's professional advisers.

However, all trustees bear ultimate responsibility for ensuring their charity makes a report, and does so in a timely manner.

If you decide not to make a report about something serious that has happened in your charity and the Commission later becomes involved, you will need to be able to explain why you decided not to report it at the time.

Why must you tell the Commission?

In summary

Given the challenging nature of the work undertaken and the difficult context faced by many charities, the Commission understands that serious incidents will happen. When something serious happens, it is the Commission's role to ensure that trustees comply with their legal duties and that the charity manages the incident responsibly. This means the Commission will be looking for assurance that the charity has taken steps to limit the immediate impact of the incident and, where possible, prevent it from happening again.

Most problems can be resolved by trustees themselves, in some cases with timely advice from professional advisers. Sometimes the Commission needs to use its powers to protect a charity. Taking action quickly will help protect your charity from further harm. Reporting also means the Commission can identify whether other charities might be affected, and can give better advice to all charities to help them protect themselves.

NB – this document is a summary of the Charity Commission guidance and full details are available:

<https://www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity>

Reporting a serious incident in your charity when it involves a partner

Guidance for charity trustees on when to report incidents involving the charity's partners as a serious incident

Published 19 December 2019

From: [The Charity Commission](#)

Contents

1. [The incident involves the charity's funds, brand, people or an activity that it funds or is responsible for](#)
2. [The incident does not involve the charity's funds, brand or people but could have a significant impact on the charity](#)
3. [The incident does not involve the charity's funds, brand or people and has little or no impact on the charity](#)

Trustees should make a serious incident report when an incident has occurred involving one of the charity's partners in the UK or internationally, which materially affects the charity, its staff, operations, finances and/or reputation, such that it is serious enough to be reported.

Partners in this context includes the following:

- a delivery partner or sub-contractor of the charity
- a subsidiary trading company of the charity
- an organisation that receives funding from the charity
- another charity or organisation that is linked to your charity, for example as part of a federated structure

The following is advice to help trustees apply this guidance in practice.

Trustees need to consider what to report taking into account the charity's activities, size, funding and the nature of the relationship with the partner, as well as the nature and severity of the incident, but the Commission suggests the guiding principles about what to report start from the following three different positions:

The incident involves the charity's funds, brand, people or an activity that it funds or is responsible for

This category concerns incidents where:

- the charity's funds and/or its staff/volunteers are involved; and/or

- the incident occurs during an activity or programme which the charity funds, has responsibility for or is involved with as a joint activity/programme; and/or
- the charity has the same branding as the partner

This is the highest risk category due to the close links between the charity and the incident. These kinds of incidents are most likely to trigger the requirement to report a serious incident to the Commission. However, not all incidents in this category will need to be reported; this will depend on how serious the incident is and how significant an impact the incident is likely to have on the charity, its operations, finances, people and/or reputation.

Where the charity has the same branding as the partner, to the extent that the public may identify them as the same entity, there may be a significant impact on the reputation of the charity or public trust and confidence in it because the public may not distinguish between the two organisations. This may mean that the incident needs to be reported even if there is little or no impact on the charity's activities, finances or people.

Where there is a federated structure of charities operating in different locations in England and Wales and an incident happens in one local charity, we would generally only expect that local charity and the national/umbrella body to consider whether to report.

It is a matter for the charity's trustees to decide whether an incident is serious enough to be reported. However, their starting point should be if they would have reported the incident if it had happened in their charity, they should carefully consider reporting any incidents involving partners which fall into this category.

The incident does not involve the charity's funds, brand or people but could have a significant impact on the charity

This category concerns incidents where the charity's funds, staff/volunteers or branding are not involved but there is still a significant impact on the charity. Incidents are less likely to need to be reported to the Commission when the charity does not have close links to them. However, they may still need to be reported where the particular incident:

- a) causes or is likely to cause material reputational damage to the charity and/or
- b) raises or is likely to raise material issues around due diligence in terms of whether the partner involved remains capable of delivering the charity's work or continues to be a suitable partner for the charity to work with and/or
- c) is a trigger event (a matter or event type prescribed and defined within the charity's own funding or partnership agreement) that the charity considers to be so significant it would trigger suspension or termination of the agreement or arrangement

The incident does not involve the charity's funds, brand or people and has little or no impact on the charity

This category concerns incidents that do not involve the charity's funds, staff/volunteers or branding and are sufficiently remote from the charity's work that they have little or no impact on the charity's reputation or the partner's ability to deliver its work with the charity.

This type of incident would not usually trigger the requirement for reporting to the Commission. However, the charity should still consider whether there are any areas for improvement or changes required to policy or procedures in relation to such incidents. Whilst the above provides a starting point for trustees to consider, in the event of an incident occurring each charity should undertake an assessment to determine whether the incident should be reported. This assessment should take into account the specific circumstances of the event or incident, the actual or likely impact and the risk to the charity.

The role of the Commission is to hold charities to account on behalf of the public. The public expectation is that a charity has got the right level of oversight in relation to incidents which materially affect its operations, finances, people, reputation or the reputation of charity as a whole. This includes assurance that the consequences and risks from incidents in partner organisations are being properly managed by the charity.

12. Diversity, Equity & Inclusion Policy

INTRODUCTION

- The KPMG Foundation [‘the Foundation’], is committed to Diversity, Equity and Inclusion (DEI) in its policies and practices. We recognise that this policy is a work in progress and as our understanding develops and we refine our approach, we will need to continue to challenge ourselves and strive to deliver good practice within the sector
- The Foundation believes that Diversity, Equity and Inclusion are all essential aspects of the Foundation’s approach and core purpose
- We believe that a diversity of people brings diversity of perspective, skills and experience, which in turn can deliver more appropriate solutions and greater impact
- Our support to our charity partners, and in turn the children, young people and families they support, will be strengthened, if our board and staff team has a broad range of both lived and learned experience.

AIMS

- We will recruit and retain board members and staff who bring diversity to the Foundation through their backgrounds, experience, skills and perspectives
- As a corporate foundation covering England, Scotland and Wales, we will strive to ensure that the composition of our board and staff reflects the population of the UK
- We will embed the values and aspire to best practice of Diversity, Equity and Inclusion
- We will value lived experience and bring insights to the work of the Foundation
- Where appropriate, we will support grantees to strengthen their own DEI practice and we will seek to learn from the DEI practice of our grantees

STRATEGY

Governance

- Develop our approaches using ACEVO’s 8 DEI principles [Eight principles to address the diversity deficit in charity leadership – ACEVO](#)
- Develop our approaches using the key themes from ACF’s ‘Stronger Foundation Diversity, Equity and Inclusion’ [ACF DEI Thepillarsofstrongerfoundationpractice final.pdf](#)
- Be informed by the corporate context within which the Foundation sits, to reflect KPMG’s approach to Inclusion, Diversity and Equity [Inclusion, Diversity and Equity - KPMG UK](#), where inclusive leadership and culture take a high priority

Reporting

- Invest resources, where necessary, in order to achieve our aims
- Reflect, review and renew our organisation’s strategy through a DEI lens
- Publish core diversity data on our board and senior team

Processes

(NB The KPMG Foundation staff are employed through KPMG)

- Embed equity through impartiality and fairness in our procedures and processes
- Apply the principles of equity and inclusion in recruitment practices, recruiting for potential not perfection

- Offer flexibility in working arrangements in order to make our roles attractive to as wide a range of people as possible
- Ensure individuals with protected characteristics under UK law are encouraged to apply to be on the Foundation's board
- Provide fully accessible venues when bringing our charity partners together
- Make our website and publications accessible for those with visual or motor impairments

Knowledge and Data

- Our board and staff members will be given opportunities to learn about bias and how it impacts decisions and operational practice
- Provide opportunities to explore cultural competence and how this relates to the Foundation's core purpose
- We will measure progress against our aims

Openness and Accountability

- Publish DEI data on our own practices
- Clearly state our commitment to diversity equity and inclusion
- Use diverse images in our literature and communications
- Seek feedback on our activities and consider and respond to suggestions

REVIEW

This policy will be constantly evolving as we develop our DEI practice, and we will keep it under regular review.

13. Grant Making Policy

INTRODUCTION

This policy updates any previous versions, and more information is available on our website. It reflects the Foundation's strategy that was refreshed during autumn 2022.

The policy is drawn from the experience of the Foundation's team and Trustees over its twenty year history and the good practice guidance and tools available more widely in the sector – particularly from the Association of Charitable Foundations.

This guidance has been adapted where appropriate to best suit the characteristics and priorities of the KPMG Foundation, as an independent, 'connected' charity, supported by KPMG in the UK.

Overall, the aim is to use the resources and assets of the Foundation to reach and support effective organisations, working in a charitable way, to improve the lives of the UK's most disadvantaged children and young people, by making grants. The Foundation will also strive to effect longer term change in this area, through influence and collaboration, an ambition which informs the nature of its grant making, which is primarily proactive.

PRINCIPLES

Our grants policy:

- Supports our strategic priorities
- Enables decisions to be made effectively at the right level, with the right information and advice
- Delivers the right balance of time, quality and cost
- Reduces demands on charity partners as far as possible
- Can help us assess how we are doing as a funder and partner

PROCESSES

Application

In this period and to deliver its strategy successfully, the Foundation has chosen not to adopt an open grant application process, preferring to identify potential partners in other ways.

The Foundation recognises that an '**invitation only**' approach can have limitations, although our commitment to thorough research, collaboration and extensive networking, ensures our grants reach those organisations who are the best fit with our priorities and approach. This also saves valuable time and effort on the part of hundreds of organisations, who may otherwise be unsuccessful in an open application process.

Following research and discussion, we invite proposals from a small number of organisations each year. There is no prescribed application form, as the organisations and proposals for funding vary greatly, although we offer a guide on what to include. In some cases, we would consider a draft proposal, give feedback and seek clarification, before making a final decision, based on a revised proposal.

NB Although this is the preferred method, it would be wrong to assume that the Foundation does not receive unsolicited appeals and applications. A record is kept of these and presented to the Trustees periodically. This is to check that the initial 'filter' is appropriate, and that interesting and high potential organisations are not overlooked. The volume of these unsolicited approaches is relatively small, and all organisations receive a short note explaining the rationale for not considering their application.

Eligibility

Our partners will usually be not for profit organisations – mostly charities registered in England & Wales or Scotland; Academic Institutions or Community Interest Companies. If the partner is not a UK registered charity (for example, it is a Community Interest Company), the activities being funded must have specific social purpose and further the KPMG Foundation's charitable purposes.

The Foundation's current area of focus for its grant-making is: *improving the lives of the UK's most vulnerable children and young people, including those in care or on the edge of care*. Further information can be found on the website <https://kpmgfoundation.org.uk>

We do not currently support:

- work outside England, Wales or Scotland
- capital projects
- grants or bursaries to individuals
- the promotion of religion
- mainstream activities, projects and services that do not seek a wider impact beyond their immediate 'beneficiaries'

Assessment

We aim to make robust judgements based on an assessment of three key issues:

- The quality and achievability of the proposed work – and the value of the benefits it is designed to deliver
- The organisation's capacity and capability to deliver the work successfully and measure its progress effectively
- The potential to scale and achieve wider impact beyond the immediate beneficiaries

We would expect to see the following information

Context for the work – in a sector, or place, or both

Track record of the organisation in this field – a clear understanding of the issues and evidence base, and relationships with the shapers of policy and practice; a theory of change (or similar), a current strategy and a business plan to deliver it

Leadership and governance – a skilled, experienced and well networked senior team and trustees

Learning – evidence of effective monitoring and measurement (where applicable) and an organisational culture of learning and improvement

Policies and Practice – a demonstrable commitment to equity and inclusion; evidence of appropriate and 'live' safeguarding, whistleblowing and risk policies and procedures

Financial health – access to multi-year annual audited accounts and up to date information on cash flow, management accounts, funding sources and reserves

As part of its due diligence the Foundation will also consider:

- the legal status of the organisation, in particular, whether it is a UK charity, and if so whether it is registered with the Charity Commission for England and Wales, or its equivalent regulator in Scotland;
- the activities to which the potential grant will be applied, in particular, to ensure that none of the grant-funded activities fall outside the Foundation's charitable purposes where the organisation is not a charity (for example a Community Interest Company)
- the profile of the potential grantee in the media and any consequent reputational risks;
- any other significant risk factors which are apparent to the Foundation's Team

Decisions

The Team at the KPMG Foundation (CEO and Advisers) provide Trustees with proposals that best fit the strategy. This process typically takes 3-6 months from developing a proposal to a decision. The team or Trustees may talk with other funders or take up references where appropriate and aim for all decisions to be fair and consistent. Trustees may decide to:

- award funding as requested
- award funding at a different level (lower or higher)

- award funding, subject to certain conditions or additional monitoring and reporting requirements. Where the grant recipient is not a UK registered charity, the Foundation will always impose terms and conditions on the grant which would restrict the purpose for which the grant can be used to a charitable purpose or purposes
- award funding and offer additional support, such as consultancy, training, or mentoring (selected by the partner themselves or offered through KPMG where appropriate)
- offer alternative funding – such as a development grant to work up an interesting idea
- reject the proposal
- defer a decision for additional information or expert advice

The KPMG Foundation constitution allows the trustees to delegate decisions to sub-committees, and the implementation of decisions, and day-to-day management of the Foundation, to staff where appropriate. In practice, and at present, all grant approvals are made by the whole Board of Trustees at their regular meetings.

In deciding whether to award a grant, the trustees may look beyond the merits of an individual proposal and consider the balance of other projects and partners in the portfolio, as well as the overall funding available to the Foundation in any given year.

Monitoring & Reporting

The KPMG Foundation would ordinarily keep in touch with the progress of the funded work through occasional visits and conversations with senior contacts and those directly responsible for the work, as well as regular written reports. A reporting schedule with relevant key milestones, indicators or outcomes is agreed with each partner, as appropriate for the work being funded. The Foundation would normally expect a report every 6 months, but occasionally quarterly. Where other funders are involved in supporting the same work, a standard reporting form would usually be agreed, to help optimise everyone's time and effort.

In storing and managing the data provided by organisations, we hold information in a small database and comply with all GDPR requirements

Evaluation & Learning

Where the Foundation has explicitly funded an evaluation, this would form part of the initial assessed proposal, with reporting agreed, as described above. Where an organisation is conducting independent evaluation of a KPMG Foundation funded project or programme, outside our grant agreement, we would be most interested to learn more and assist in appropriate ways.

We would also encourage the wider dissemination of learning, and sharing any new knowledge gained about successes or challenges, through publications, events and social media.

Finally, the KPMG Foundation itself aims to be an effective listening and learning organisation and to improve our own policies and practice as we evolve. We will consider how our own website can be used to share insights with a wider audience and for transparency, we aim to join *360 Giving* by end 2022

REVIEW OF THIS POLICY

The policy will be routinely and periodically reviewed to ensure it remains relevant and in line with good practice. Please also see the information on our website.

14. Communications policy, including social media and the press

INTERNAL: Conduct towards other colleagues, Trustees or partners on a blog or a social network site, is subject to normal expectations of respect and courtesy.

As such, the KPMG Foundation does not condone the use social media to:

- defame or disparage
- harass, bully or unlawfully discriminate
- make false or misleading statements.

If you see any social media content that is disparaging towards KPMG Foundation or KPMG, or you are aware of any other colleagues breaching this policy, let the CEO know. Don't respond to that content on behalf of the Foundation or the Firm unless it is part of your role to do so.

We are a non-political organisation and as such, you must not make comments or share opinions using the KPMG Foundation or KPMG social media channels on political events or individuals.

Unless you are authorised by the CEO and or Chair, you should not talk to the press or other media outlets.

KPMG Foundation: Crisis Communications

If a crisis were to arise for the KPMG Foundation, then it is important there is a clear process to follow. News of a problem could first come in either through the Foundation itself (i.e. issue identified or raised directly with the Foundation CEO or Trustees) or through KPMG colleagues e.g. the KPMG press office (journalist contacts KPMG about the issue).

The press office also receives daily press cuttings and alerts and so can monitor those for any potential issues. It will be important that contact is made quickly between the KPMG Foundation and the KPMG press office (contacts below) so that the issues can be discussed, the facts established and a strategy agreed.

In most cases the Foundation's preference would be for considered, responsive communications with key stakeholders only i.e. Personalised communications with key stakeholders (incl. Trustees, co-funders, partner charities, KPMG Partners/key KPMG colleagues)

Where this is insufficient, and depending on the nature of the 'crisis' and the nature of the enquiry itself, there are a range of other possible responses including:

- Agreeing a statement for reactive use with the media and other interested parties (beyond the key stakeholder group)
- Agreeing a statement for proactive use (including Issuing a full press release)
- Giving an interview with the media
- Statement on website(s) and/or direct communications to clients/stakeholders
- No comment (or off record briefing only) [*TRUSTEES to discuss the credibility of this position depending on the circumstances*]

Depending on the nature of the crisis, there may need to be wider consultation. It may be that other members of the Foundation Board and/or KPMG leadership team need to be involved and consulted. This will be decided by the contacts below:

Contact details:

Bina Mehta, Chair of Trustees, KPMG Foundation; ChairsOffice@kpmg.co.uk

Judith McNeill, CEO KPMG Foundation; judith.mcneill@kpmg.co.uk

Rachel Hopcroft, KPMG Head of Corporate Affairs; rachel.hopcroft@kpmg.co.uk

15. Confidentiality Policy

Confidential information about KPMG Foundation, both commercial and personal, must be protected.

You must not breach any confidentiality obligations you owe to KPMG Foundation by divulging confidential information. This includes any grantee data, or any commercially sensitive information or other information that may impact on the employees, grantees or Trustee board of KPMG Foundation or affect the reputation of KPMG Foundation as an organisation, nor of its partners.

You must not disclose (or attempt to disclose) to any third party (except in the proper course of your duties) any confidential or personal information relating to the finances or affairs of KPMG Foundation or of its Trustees, suppliers or partners.

This restriction does not prevent you making whistleblowing disclosures when it is necessary to do so, nor using or disclosing information that has been authorised by KPMG Foundation or is required by law.

The Annual Report and Accounts of the charity are in the public domain (on the Foundation and the Charity Commission websites), and should provide ample information to satisfy most enquirers.



KPMG Foundation policies
November 2023